MILWAUKEE COUNTY FISCAL NOTE FORM

DATE: July 2, 2026

Original Fiscal Note ☒

Substitute Fiscal Note ☐

SUBJECT: A resolution providing for a contingent referendum on the November 3, 2026, election ballot to ratify or validate a resolution making construction-phase funding for Capital Improvement Project WC0276, known as the Investing in Justice: Courthouse Complex Project, contingent upon voter approval, and authorizing an appropriation transfer of $18,000 from the Appropriation for Contingencies to the Election Commission to offset the cost of the referendum.

FISCAL EFFECT:

☐ No Direct County Fiscal Impact

☐ Existing Staff Time Required

☒ Increase Operating Expenditures
(If checked, check one of two boxes below)

☐ Absorbed Within Agency's Budget

☒ Not Absorbed Within Agency's Budget

☐ Decrease Operating Expenditures

☐ Increase Operating Revenues

☐ Decrease Operating Revenues

☐ Increase Capital Expenditures

☐ Decrease Capital Expenditures

☐ Increase Capital Revenues

☐ Decrease Capital Revenues

☒ Use of contingent funds

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	$18,000	$0
	Revenue	$0	$0
	Net Cost	$18,000	$0
Capital Improvement Budget	Expenditure	$0	$0
	Revenue	$0	$0
	Net Cost	$0	$0

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. [1] If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

A. Approval of this resolution would call a contingent referendum election to be held in Milwaukee County at the regularly scheduled election on November 3, 2026. The referendum would submit to qualified electors the question of whether Milwaukee County should authorize additional funding not to exceed $858 million for construction-phase work for Capital Improvement Project WC0276, known as Investing in Justice: Courthouse Complex (IJCC) Project. The project includes reconstruction of the Safety Building, located at 821 West State Street in Milwaukee, and improvements to the adjacent historic Courthouse, located at 901 North 9th Street in Milwaukee, at a total project cost not to exceed $896 million.

B. The additional cost to add a countywide referendum to the November 3, 2026 ballot is approximately $18,000, based on an estimate provided by the Election Commission staff in the Office of the County Clerk. The estimate includes costs for state-required publication in periodicals and the pro rata share of overall ballot preparation costs. Additional costs may be incurred if the referendum increases the size of the paper ballot or requires printing on both sides. This fiscal note addresses only the cost of holding the contingent referendum and does not analyze the proposed construction costs of the IJCC project.

C. The contingent referendum would be funded through an appropriation transfer of $18,000 from Agency 194-1945 – Appropriation for Contingencies to appropriate accounts in Agency 327 – Election Commission under the Office of the County Clerk. The balance in the Appropriation for Contingencies account as of the date of this fiscal note is $3,398,421. Use of these funds during the year would either reduce the year-end

[1] If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

[2] Community Business Development Partners' review is required on all professional service and public work construction contracts.

surplus or increase the overall deficit. It is expected that the Comptroller will be reporting a projected surplus of $390,905 for financial activity based on activity reported through April. This amount assumes the full amount of the Appropriation for Contingencies is available to offset deficits elsewhere. The financial projection is likely to change as further activity is reported by departments.

D. No assumptions were used.

Department/Prepared By Steve Cady, Research and Policy Director, Office of the Comptroller

Authorized Signature Stephen J. Cady

Did DAS-Fiscal Staff Review? ☐ Yes ☒ No

Did CBDP Review?[2] ☐ Yes ☐ No ☒ Not Required