

From the Milwaukee County Comptroller, Office of the Comptroller, and the Director, Office of Performance, Strategy, and Budget, Department of Administrative Services, requesting authorization to lapse certain capital expenditures and revenues from 2016 to 2017 in accordance with Section 32.91 of the Milwaukee County Code of General Ordinances, by recommending adoption of the following:

AN AMENDED RESOLUTION

WHEREAS, Section 59.60(11) of the Wisconsin State Statute states that, "an appropriation for a capital expenditure or a major repair shall continue in force until the purpose for which it was made has been accomplished or abandoned"; and

WHEREAS, Section 32.91 of the Milwaukee County Code of General Ordinances directs the Department of Administrative Services (DAS) to prepare a final comprehensive annual list of capital projects and major repairs identified as completed and/or recommended to be abandoned to the Committee on Finance and Audit; and

WHEREAS, the final carryovers for 2016 to 2017 being processed by the DAS and the Office of the Comptroller include ~~\$2,720,918~~ \$3,220,918 in appropriations and \$5,860,084 in related revenues, and \$98,625,509 of capital improvement appropriations including carryovers for the Airport and \$78,367,208 of capital improvement revenues; and

WHEREAS, the \$3,220,918 in appropriations includes \$500,000 that was originally appropriated in an October 2015 appropriation transfer to the Department of Health and Human Services for the renovation of a vacant Child and Adolescent Treatment Center outbuilding for use as an alternative placement facility for Delinquency and Court Services Division youth; and

WHEREAS, recommended lapsed operating budget ~~and lapsed~~ appropriations for capital expenditures and major repairs (8500 accounting series) total ~~\$8,919,320~~ \$8,419,320; and

WEHREAS, the ~~\$8,919,320~~ \$8,419,320 that is being lapsed includes \$5,708,956 which relates to the county-wide budget abatement account; and

WHEREAS, \$11,163,232 of expenditure appropriations and \$6,706,705 of revenues for non-airport capital projects is requested to be lapsed as described in Schedule B; and

WHEREAS, \$10,961,555 of expenditure appropriations and \$10,104,270 of revenues for airport capital projects is requested to be lapsed as described in Schedule C; and

WHEREAS, the Committee on Finance and Audit, at its meeting of May 18, 2017, recommended adoption of File No. 17-375 as amended (vote 6-0); now, therefore,

BE IT RESOLVED, the recommended lists of lapsed appropriations for completed/abandoned capital expenditures and major repairs recommended by the Department of Administrative Services (DAS) and the Office of the Comptroller and approved by the Committee on Finance and Audit are hereby approved; and

BE IT FURTHER RESOLVED, that a cash surplus amount of \$2,606,212 from lapsed capital projects is lapsed to the general fund and \$1,850,313 in surplus bonds, which are not eligible to be included in the determination of net surplus, shall be deposited in the Debt Service Reserve; and

BE IT FURTHER RESOLVED, that a cash surplus amount of \$1,824,473 and a bond deficit amount of \$967,188 from airport capital projects is lapsed to the appropriate Airport account; and

BE IT FURTHER RESOLVED, the Department of Health and Human Services is directed to provide an informational report to the Milwaukee County Board of Supervisors that describes the current status and future outlook for the development of a residential treatment center for Delinquency and Court Services Division youth; and

~~BE IT FURTHER RESOLVED, the DAS and the Office of the Comptroller are authorized and directed to perform an administrative appropriation transfer to allocate \$500,000 of cash from the Debt Service Reserve to provide funding for start-up costs for a residential treatment center in Org. Unit 8938 Delinquency and Court Services Division, Department of Health and Human Services, to replace funds that were lapsed during the 2016-2017 carryover process; and~~

BE IT FURTHER RESOLVED, the DAS and the Office of the Comptroller are authorized and directed to perform an administrative appropriation transfer to allocate \$91,145 of cash from the Debt Service Reserve to Capital Project WP28402 Clarke Square Pavilion to replace the 2010 Build America Bonds that were lapsed during the 2016-2017 carryover process.

jmj
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