

From the Director, Office of Strategy, Budget & Performance, Requesting Authorization to Reallocate Tax Levy and Federal American Rescue Plan Act (ARPA) Revenue and Expenses, by recommending adoption of the following:

A RESOLUTION

WHEREAS, the Federal American Rescue Plan Act (ARPA) of 2021 was signed into law by President Biden on March 11, 2021, in an effort to support individuals, families, businesses, and governments impacted by the Coronavirus Disease pandemic; and

WHEREAS, Milwaukee County (the County) received \$183.7 million in ARPA funding, through the ARPA State and Local Fiscal Recovery Fund (SLFRF); and

WHEREAS, the Milwaukee County Board of Supervisors (County Board) adopted File No. 21-555: “A resolution to create a Task Force (ARPA Task Force) to review and recommend funding allocations to the Milwaukee County Board of Supervisors for monies received by the County in the ‘Federal ARPA of 2021;’ and

WHEREAS, in 2023, the County Board approved 73 projects and fully allocated 100 percent of ARPA aid, totaling \$183,696,190; and

WHEREAS, the United States Department of the Treasury requires the County to obligate all ARPA funds by December 31, 2024, and fully expend funds by December 31, 2026; and

WHEREAS, in September 2023, in adopted File No. 23-808, the County Board authorized a reallocation strategy, and applied \$11.7 million in public health and safety payroll costs to ARPA revenue, while applying tax levy to eight ARPA-enabled projects, with a net total tax levy impact of \$0; and

WHEREAS, in June 2024 a reallocation strategy was replicated and authorized by the County Board in adopted File No. 24-535, which authorized the transfer of up to \$28 million in tax levy expenditures to Federal ARPA SLFRF Funds; and

WHEREAS, the administration recommends expanding this strategy to entirely obligate ARPA funds and allow tax levy funds to support implementation of ARPA-funded projects, to reduce timeline restrictions in 2024 and beyond; and

WHEREAS, the County Board approved \$10 million to implement Capital Project WY072601 – Digital Transformation Initiative (Digital Transformation), and the administration requests authorization to reallocate sub-project(s) budget authority within the approved Digital Transformation, which does not impact overall project funding; and

47 WHEREAS, the Committee on Finance, at its meeting of September 12, 2024,
48 recommended adoption of File No. 24-753 (vote 5-1); now, therefore,
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50 BE IT RESOLVED, the Milwaukee County Board of Supervisors (County Board)
51 hereby authorizes the Office of Strategy, Budget, and Performance (OSBP) and the
52 Office of the Comptroller (the Comptroller) to process administrative appropriation
53 transfer(s) to convert any unobligated American Rescue Plan Act (ARPA) State and
54 Local Fiscal Recovery Fund (SLFRF) funds as of the fourth quarter of 2024 to tax levy,
55 for a net \$0 tax levy impact; and
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57 BE IT FURTHER RESOLVED, the County Board hereby authorizes OSBP and
58 the Comptroller to process administrative appropriation transfer(s) to reallocate an equal
59 amount of ARPA SLFRF funds to Public Health and Safety operational costs, or other
60 operational expenses that are eligible under the ARPA SLFRF rules; and
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62 BE IT FURTHER RESOLVED, the County Board hereby authorizes the OSBP
63 and the Comptroller to process administrative appropriation transfer(s) to reallocate
64 budget authority from former ARPA SLFRF funded projects (operating and capital) that
65 have been converted to tax levy funded projects; and
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67 BE IT FURTHER RESOLVED, the County Board hereby authorizes OSBP and
68 the Comptroller to carry over APRA SLFRF funding including all allocations such as:
69 payroll allocations, as well as tax levy allocations that were reallocated from ARPA that
70 are authorized to be carried over until 2026; and
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72 BE IT FURTHER RESOLVED, within the first quarter of 2025, the OSBP will
73 provide a report to the ARPA Task Force detailing the revisions to ARPA SLFRF funds
74 and associated tax levy allocations; and
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76 BE IT FURTHER RESOLVED, the County Board authorizes OSBP and the
77 Comptroller to process administrative appropriation transfer(s) to reallocate sub-
78 project(s) budget authority within Capital Project WY072601 – Digital Transformation
79 Initiative; and
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81 BE IT FURTHER RESOLVED, the County Board authorizes the
82 administrating department, Department of Administrative Services (DAS), the Office of
83 Corporation Counsel, Risk Management-DAS, Office of Economic Inclusion, DAS, the
84 Comptroller, OSBP, and County Executive, to prepare, review, approve, and execute all
85 contracts and other documents, and take all actions as required for the purpose of
86 administering the above-referenced programs funded by the ARPA grant allocation
87 framework.
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92 S:\Committees\2024\September\FINANCE\Resolutions\24-753 OSBP request to reallocate tax levy and arpa revenue
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