

**COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION**

DATE : February 16, 2023

TO : Supervisor Marcelia Nicholson, Chairwoman Milwaukee County Board of Supervisors

FROM : Scott B. Manske, Comptroller, Office of the Comptroller

SUBJECT : **Operating Capital/Major Maintenance Carryovers** (Informational Only)

CARRYOVER PROCESS

The County has transitioned from its former financial system (Advantage) to Infor CloudSuite Financials. A benefit of the Infor system is that capital projects are budgeted on a life to date basis rather than an annual basis. This change alleviates the need for the County to perform the task of manually carrying over individual appropriations and revenue budgets for its capital projects.

For operating carryovers of capital/major maintenance appropriations, the Office of the Comptroller provides informational reports for the January and March committee cycles. These reports summarize carryovers that have been identified by departments and list the corresponding funding sources.

The Office of the Comptroller will separately provide a listing of capital projects that will be closed along with requests to lapse funds.

OVERVIEW

Section 32.91 of the Milwaukee County General Ordinances states that appropriations for capital expenditures or major repair (“Appropriations”) shall remain in force until the purpose for which the appropriation was made has been accomplished or abandoned.

On November 4, the Office of the Comptroller requested that departments submit operating Appropriations (and related revenues) that they want to have carried over from 2022 to 2023. The table on the subsequent page lists the carryovers that were received.

2022 Operating Capital/Major Maintenance Carryovers and Related Revenues

Dept.	Request Description	Amount	Funding Source
Zoo	Zoo Defered Maintenance/Repairs	\$ 1,574,835	Tax Levy
Parks	Various Capital Outlay/Major Maintenance	\$ 1,017,982	Tax Levy
Airport	Airport Rescue Fire Fighting Vehicles	\$ 142,191	Airport Rates/Charges
Human Resources	HR Remodeling Project	\$ 42,194	Tax Levy
Sheriff	Truck Scales/Patrol Law Enforcement Equipment	\$ 33,000	Tax Levy

Zoo

County Board Resolution File No. 21-756 (“Resolution”) authorized the Zoo to accept a Shuttered Venue Operators Grant of \$6.9 million to offset the impact of the COVID-19 pandemic. The Resolution also authorized the processing of an appropriation transfer to recognize \$6,849,482.40 in grant funds and establish expenditure authority to carry out the grant to benefit the Milwaukee County Zoo.

The grant was used to offset payroll costs, which freed up levy in the Zoo operating budget. In 2021, the Zoo carried over approximately \$6.3 million of expenditure authority in its Capital Outlay accounts so that maintenance projects and repairs could be completed for the Zoo’s upcoming 2024 accreditation inspection. Approximately \$2.6 million of these funds are still available. A Carryover of \$1 million was done in January. This March 2023 request would carryover \$1,574,835 to 2023 for work that still needs to be completed.

Parks, Recreation and Culture

The Department of Parks Recreation and Culture has requested to carryover of \$1,017,982 of expenditure authority in its capital outlay/major maintenance accounts for various improvements and equipment. These improvements/purchases include beer garden equipment, exercise/gym equipment, trailers, ball diamond equipment/materials, repairs to docks, and poured in place rubber surfacing.

Department of Transportation – Airport

The Department of Transportation – Airport Division has requested to carryover appropriations of \$142,191 to finance the purchase of Airport Rescue Firefighting Vehicles.

Human Resources

The Human Resources Department has requested to carryover appropriations of \$42,194 to finance the remodeling of the current space for Human Resources at the Courthouse.

Office of the Sheriff

The Office of the Sheriff has requested to carryover appropriations of \$33,000 to finance the purchase of truck scales and patrol law enforcement equipment.

Recommendation

This report is informational only. The Office of the Comptroller will process these carryovers, so the appropriations are available in 2023.

Scott B. Manske _____

Scott B. Manske
Comptroller
Office of the Comptroller

Attachments

- cc: David Crowley, County Executive
Liz Sumner, Chairwoman, Committee on Finance
Mary Jo Meyers, Chief of Staff, County Executive's Office
Kelly Bablitch, Chief of Staff, County Board
Dan Laurila, Operating Budget Manager, Office of Performance, Strategy and Budget
Vera Westphal, Deputy Zoo Director
Jeremy Lucas, Deputy Director, Parks, Recreation and Culture
Pat Carraveta, Fiscal Administrator, Office of the Sheriff
Jennifer Rittberg, Budget and Management Analyst, MCDOT-Airport
Jennifer Mueller, Senior Executive Assistant, Human Resources
Pamela Bryant, Office of the Comptroller
Justin Rodriguez, Office of the Comptroller
Stephen Cady, Office of the Comptroller
CJ Pahl, Office of the Comptroller