

11/4/21 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
 B DEPARTMENTAL RECEIPT OF REVENUE

Action Required

Finance and Audit Committee
 2/3's County Board

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Performance, Strategy, and Budget (PSB), and the Director finds that the best interests of Milwaukee County will be served by allowance of such transfers;

THEREFORE, BE IT RESOLVED, that the Director, Department of Administrative Services, is hereby authorized to make the following transfers in the 2021 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>8000 - Department of Health & Human Services</u>		
43022 - Children's Long-Term Support (CLTS)	\$3,781,733	
74211 - Children's Long-Term Support (CLTS) DD		\$3,781,733

A fund transfer of \$3,781,733 is being requested by the Director, Department of Health and Human Services (DHHS), to recognize additional revenue and expenditures in the Children's Long-Term Support (CLTS) Program within the Disabilities Services Division.

This program provides supportive services to children with developmental disabilities, physical disabilities, or severe emotional disturbances so that they can remain in their homes or community. The service delivery model of this program centers on addressing the needs of the family to create a pathway of independence for their child.

Since 2017, the Wisconsin Department of Health Services (DHS) has worked to reach more families with the CLTS Program by moving from a waitlist to full enrollment. As a result, expenditures and revenues are projected to increase by an additional \$3.7 million over the 2021 Budget due to additional children being served and an increase in services for the CLTS waiver program. The program has been adding an average of 30 new cases per month and total services have increased by 50 percent over 2019. The projected estimate increase for 2021 assumes expenses to increase 65 percent over 2020.

This fund transfer would increase the 2021 budget of \$11,642,865 by \$3,781,733 to a total of \$15,424,598 to reflect anticipated actual expenses offset by 100 percent State revenue.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 1, 2021.

2)		<u>From</u>	<u>To</u>
	<u>4500 – District Attorney</u>		
	43035 – Other State Grants	\$211,781	
	70814 – Minor Dp Equipment		\$211,781

The District Attorney's Office requests an Appropriation Transfer for no tax levy effect in the amount of \$211,781. The transfer request is based on additional funds which the department expects to receive from the State of Wisconsin as part of the Chapter (Ch). 950 Victim Witness reimbursement program.

The Ch 950 Victim Witness program is authorized under Wis. Stat. § 950.06. This program allows for reimbursement of victim witness services provided by a county up to a maximum level of 90% of county expenditures. The reimbursement rate for the last six months of 2020 was at an all-time low level.

Accordingly, as part of our 2021 budget, we projected a reimbursement rate of only 40% or \$1,215,029. We have recently learned that the reimbursement rate for the first six months of 2021 is 47.7%.

This budget request seeks the authority to receive those additional revenues and allocate an equal amount to unplanned Information Technology costs that we have incurred in 2021.

Noted above, the additional revenue amounts we anticipate for 2021 under the Ch. 950 Victim Witness reimbursement program will offset this request to increase our Information Technology expenditures, all for zero tax levy effect.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 1, 2021

3)		<u>From</u>	<u>To</u>
	<u>9000 - Parks</u>		
	60601 – R/M Grounds		\$18,750
	75701 – OTH Capital Outlay – (EXP)		\$214,850
	44007 – Other FED Grants and REM	\$233,600	

The Director of the Department of Parks, Recreation and Culture requests an appropriation transfer of \$233,600 to recognize funding received under Presidential Disaster Declaration FEMA-4477-WI-DR declared on 3/11/2020. Storms caused extensive damage to the Lake Michigan shoreline, structures, and parks. The reimbursement through Disaster funding accounts for about 85% of eligible costs. The funds are being allocated back to the areas responsible for restoration.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 1, 2021

4)		<u>From</u>	<u>To</u>
	<u>8000 - Department of Health & Human Services</u>		
	43035 - Other St Grants & Reimbur	\$50,000,000	
	75221 - Eviction Prevention		\$50,000,000

The Director of the Department of Health & Human Services requests an appropriation fund transfer in the amount of \$50 million to reflect an increase in State of Wisconsin Emergency Rental Assistance 1 (WERA1) funding.

An allocation of \$12,666,258 was previously approved by the County Board on May 20, 2021 (File 21-477). File 21-477 also authorized DHHS to accept any additional allocations from the State of Wisconsin to be used for eligible activities under the COVID-19 Relief Bill including rental assistance, rent arrears, utilities, home energy costs, and other eligible expenses. State WERA1 funding is being used to support a contract with Community Advocates to process applications for Eviction Prevention assistance through its Rental Resource Center as well as issue payments directly to landlords.

In anticipation that the original contract of \$12,666,258 would be expended by September, the State of Wisconsin Department of Administration issued an amendment in August for \$20 million. In the September cycle, DHHS submitted a fund transfer to the County Board to recognize this additional funding under File 21-858.

The DHHS-Housing Division and Community Advocates have continued to monitor the community need throughout this process. As a result, it was determined that additional funding would be required to keep pace with approved applications for rent assistance to avoid unnecessary evictions. In September, the State issued a second amendment for \$50 million. This funding will be needed by about November of this year and will support the program until about mid-year 2022. At that point, DHHS anticipates that additional State Emergency Rental Assistance 2 (WERA2) already pledged by the State DOA combined with Emergency Rental Assistance 2 funding awarded directly to DHHS will support the program for the balance of 2022 and a portion of 2023 depending upon community need and funding availability.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 1, 2021

5)		<u>From</u>	<u>To</u>
	<u>9000 - Parks</u>		
	51006 - Salaries – Wages Budget		\$138,000
	54000 - Social Security Taxes		\$2,600
	70501 - Resale – Concession Merch		\$200,000
	70204 - Chemical & Industry Gases		\$50,000
	70104 - Drain Pipe and Culverts		\$50,000
	51006 - Salaries – Wages Budget		\$41,300
	47513 - Restaurant Concession	\$340,000	
	47302 - Park Golf Permit Sales	\$141,900	

Due to tremendous success of Golf and Food and Beverage operations this summer expenditure budgets for certain areas require adjustment. The food and beverage team requires an expenditure adjustment for raw materials (meat/vegetables/beverages) purchase for resale at our locations. The combination of staffing shortages, wage pressure and popularity of our locations require an adjustment to the labor budgets in both food and beverage and golf. The high traffic at our golf courses in 2021 has resulted in the need for more expenditures in fertilizer and irrigation equipment that were originally budgeted. These expenditure increases are offset by recognizing revenue more than those budgeted in 2021.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 1, 2021