

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41

Requesting Revised Authorizations Pertaining to of American Rescue Plan Act and Tax Levy Spending in 2025 and 2026, and Requesting Authorization to Utilize Senior Home Repair Tax Levy Funding in 2025, by recommending adoption of the following:

A REVISED RESOLUTION

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

WHEREAS, the County's \$183.7 million in ARPA funds have been fully allocated to programs and projects, and the funds must be fully obligated by the end of 2024 and expended by the end of 2026; and

WHEREAS, adopted File Nos. 23-808, 24-535, and 24-753 (former ARPA Allocations) included a conversion of certain ARPA-funded programs to tax levy as a method to ensure that all ARPA-funded projects meet Federal timelines for obligation and expenditures; and

WHEREAS, former ARPA Allocations included an authorization to carryover former ARPA-funded projects, which were revised to tax levy funding, until 2026; and

WHEREAS, it has been determined that unspent operating tax levy allocations cannot be carried over based on accounting regulations; and

WHEREAS, an alternative method for use of funds in 2025 and 2026 is proposed within this file, which includes a transfer of funds to and from Org. Unit 9960 - Debt Service Reserve; and

WHEREAS, the Senior Home Repair Program (the Program) was funded with \$1 million of tax levy in the 2024 Adopted Budget within the Department of Health and Human Services (DHHS); and

WHEREAS, DHHS requests authorization to utilize 2024 Program funds in 2025; and

WHEREAS, the Committee on Finance, at its meeting of December 12, 2024, recommended adoption of File No. 24-926 (vote 7-0); now, therefore,

42 BE IT RESOLVED, the Milwaukee County Board of Supervisors (County Board)
43 authorizes the Office of Strategy, Budget, and Performance (OSBP) and the Office of
44 the Comptroller (the Comptroller) to process administrative appropriation transfers to
45 lapse remaining 2024 and 2025 budget authority within operating tax levy allocations in
46 adopted File Nos. 23-808, 24-535, and 24-753 (former American Rescue Plan Act
47 [ARPA] Allocations), to Org. Unit 9960 - Debt Service Reserve (DSR); and
48

49 BE IT FURTHER RESOLVED, the County Board authorizes the OSBP and the
50 Comptroller to reallocate a portion of obligated ARPA funds to tax levy, in instances
51 where departments have identified a potential for underspending, and an equal amount
52 of Public Health and Safety operations expenditures to be reallocated to the ARPA
53 State and Local Fiscal Recovery Fund; and
54

55 BE IT FURTHER RESOLVED, the OSBP and the Comptroller are authorized to
56 process administrative transfers in 2025 and 2026 to make a DSR contribution in an
57 amount up to the 2024 and 2025 lapsed budget authority for lapsed items to the DSR to
58 pay principal debt expenses, allowing for a like amount of budget authority to be freed
59 up to reestablish budget authority for operating tax levy items as adopted in former
60 ARPA allocations; and
61

62 BE IT FURTHER RESOLVED, the OSBP and the Comptroller are authorized to
63 process administrative appropriation transfers to reallocate the freed-up expenditure
64 authority from the DSR to reestablish budget authority for lapsed items in 2025 and
65 2026, pertaining to operating tax levy allocations approved in the former ARPA
66 allocations; and
67

68 BE IT FURTHER RESOLVED, the County Board hereby authorizes the OSBP,
69 working in conjunction with the Comptroller, to process an administrative appropriation
70 transfer to reallocate up to \$1,000,000 of uncommitted budget authority related to the
71 Senior Home Repair Program (the Program) in Agency No. 800 - Department of Health
72 and Human Services (DHHS); and
73

74 BE IT FURTHER RESOLVED, the OSBP and the Comptroller are authorized to
75 process an administrative appropriation transfer in 2025 to make a DSR contribution in
76 an amount up to the 2024 reallocated \$1,000,000 program budget authority to the DSR
77 to pay 2025 principal debt expenses, allowing for a like amount of budget authority from
78 the DSR to be freed-up to reestablish budget authority for the Program in Agency No.
79 800 – DHHS; and
80

81 BE IT FURTHER RESOLVED, the OSBP and the Comptroller are authorized to
82 process an administrative appropriation transfer to reallocate the freed-up expenditure
83 authority from the DSR to reestablish budget authority for the Program in Agency No.
84 800 – DHHS.
85

86
87 ars
88 12/12/24

89
90

S:\Committees\2024\December\FINANCE\Resolutions\24-926 REVISED Senior home program arpa reallocation ars.docx