

May 2024 Fund Transfer Summary Packet

WHEREAS, department requests for transfers within their own accounts have been received by the Office of Strategy, Budget, and Performance, 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, Office of Strategy, Budget, and Performance is hereby authorized to process the following transfers in the 2024 appropriations of the respective listed departments:

#	Dept Account Series:	Transfer From:	Transfer to:	Reasoning:
A-1	Parks Operations Costs Operations Costs	\$45,000	\$45,000	Fund transfer seeks to create transparency by moving funding to the newly created R/M Playgrounds account from other accounts within Parks Maintenance. This will allow for better tracking of expenditures on playgrounds.
A-2	Parks Operations Costs Operations Costs	\$50,000	\$50,000	Fund transfer seeks to realign expenses between low orgs to correct an error in the budget. This will allow for better expenditure transparency.
A-3	Parks Operations Costs Operations Costs	\$40,158	\$40,158	Fund transfer seeks to realign budgeted revenue and expense between low orgs for better transparency and accounting purposes.
A-4	SBP Personnel Costs Operations Costs	\$27,935	\$27,935	Fund transfer seeks to move expenses from commodities and services to personnel due to the agency being fully staffed. Covers increased personnel costs.
A-5	Sheriff Personnel Costs Operations Costs	\$88,980	\$88,980	Fund transfer seeks to additional funding to address compression pay amongst Sworn staff positions that are not Deputy Sheriff and Deputy Sheriff Sergeant. The compression was caused by the Milwaukee Deputy Sheriff Association contract increases that only increase Deputy Sheriff and Deputy Sheriff Sergeant positions.
B-1	DA Intergov Revenue Operations Costs Personnel Costs	\$173,833	\$14,341 \$159,492	Fund transfer seeks three things: <ol style="list-style-type: none"> 1. Recognize additional federal revenue and expenditure related to VOCA (\$409,821) 2. Recognize additional federal revenue and expenditure related to NAVAA (\$4,990) 3. Realigns revenue and expenditure activity codes for tracking and reporting purposes (\$591,205)
B-2	DHS Intergov Revenue Personnel Costs	\$1,138,696	\$1,138,696	Fund transfer seeks additional funding from the State of Wisconsin to expand the Aging & Disabilities Resource Center. This funding increase is permanent.
C-1	WH01120 Good Hope Bridge Over Mil. River WH01140 Mill Road Bridge Oak Creek	\$170,000	\$170,000	Fund transfer seeks to move surplus funding (\$170,000) from completed capital project WH011201 (Good Hope Bridge) to cover higher than budgeted construction costs for active capital project WH011401 (Mill Road Bridge Oak Creek).
C-2	WP05380 Root River Parkway Reconstruction WP06950 Washington Park Bridge Replacement - Construction	\$300,000	\$300,000	Fund transfer seeks to move surplus budget authority (\$300,000) from substantially completed capital project WP053801 (Root River Parkway Reconstruction) in order to cover higher than budgeted construction costs for active capital project WP69501 (Washington Park Bridges) and will enable the construction contract to be awarded and for the bridges to be replaced in the summer of 2024.

C-3	WP05340 Rainbow Park Playground Replacement – Construction WP05360 Mitchell Park Playground Replacement - Construction	\$35,000	\$35,000	Fund transfer seeks to move surplus budget authority from completed Rainbow Park Playground to Mitchell Park Playground replacement which has had higher than expected costs due to higher than expected construction costs.
D-1	WP08090 Little Menomonee River Parkway Restoration WP08090 Little Menomonee River Parkway Restoration	\$854,745	\$854,745	Transfer seeks to recognize a state DNR grant award (\$854,000) to Parks that provides additional revenue and expenditure authority to address habitat restoration work within the Little Menomonee River Parkway area.
D-2	WS01560 Federal Earmark – Oak Creek Subdivision WS01560 Federal Earmark – Oak Creek Subdivision	\$5,000,000	\$5,000,000	Transfer seeks to recognize a federal HUD grant award (\$5,000,000) to DHHS that provides funding for infrastructure buildout needed for the development of (24) single-family homes in the City of Oak Creek. Infrastructure includes roads, sewer, and necessary utilities.
D-3	WH02810 128 th ARW CTH ZZ Modifications WH02810 128 th ARW CTH ZZ Modifications	\$375,000	\$375,000	This transfer creates new capital budget WH028101 using Federal funding of \$375,000. This new project will construct a left turn lane in the existing median of East College Ave (CTH ZZ) at the 128 ARW driveway. 100% of the costs are covered by this federal funding.
H-1	Non Departmental Expenditures DA Personnel Costs	\$52,462	\$52,462	Transfer seeks to move dollars from Non-Departmental Expenditures centralized Wage and Benefit Modification account to the DA's office for the purposes of covering costs identified by the compensation project. The compensation project identified 18 Clerical Assistant Positions within the DA's office whose pay rate was below market and is thus increased.

All above transfers have been signed by the County Executive prior to Finance Committee meeting.

A: Departmental – Finance Committee Approval

B: Departmental Receipt of Revenue – Finance, 2/3 County Board Approval

C: Capital Improvements – Finance, Majority County Board

D: Capital Receipt of Revenue - Finance, 2/3 County Board Approval

E: Contingency (Allocated and Unallocated) - Finance, 2/3 County Board Approval

F: Interdepartmental – Finance Majority County Board

G: Capital Contingency - Finance, 2/3 County Board Approval

H: Other/Non-categorical – Finance, Majority County Board

Detailed Explanations:

A-1 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$45,000 to establish expenditure authority within Parks Maintenance. This fund transfer seeks to create transparency by moving funding to the newly created R/M Playgrounds account from other accounts within Parks Maintenance. This will allow for better tracking of expenditures on playgrounds.

A-2 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$50,000 to establish expenditure authority within Parks Forestry. County Board Budget Amendment 44 allowed for \$50,000 for tree planting for Parks. This funding was established in 9010 Administration instead of 9420 Forestry. This fund transfer seeks to correct this error and move the funds to the appropriate low org for expenditure.

A-3 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$20,079 to establish revenue and expenditure authority for Parks Forestry (9420) related to the 2024 DNR/EPA Grant. This grant funding was originally budgeted for in Areas of Concern (9199). This transfer seeks to allow for the funds directly impacting Forestry to be recognized within Forestry instead of Area of Concern. This transfer is meant to recognize the grant funded revenue of \$20,079 and to increase the seasonal spending by the same amount.

A-4 The Director of the Office of Strategy, Budget, and Performance (SBP) requests an appropriation transfer of \$27,935 which moves funds from the commodities and services budget to the salary line-item budget within SBP. As of April 2024, staffing positions within SBP are 100% filled. This fund transfer realigns the staffing cost budget to support the salary costs of filled positions, and the transfer also covers the assumed vacancy and turnover savings budget for 2024. In addition, SBP is planning to reclassify the Strategy Analyst position into a Project Manager role and this fund transfer supports the reclassification.

A-5 This fund transfer seeks to move \$88,980 from low org 4077, object code 70506, Radio transmitter parts to object codes 51006 Salaries-Wages \$82,657 and 54000 social security taxes \$6,323 to offset the additional cost from salary compression. The 2024 Adopted Budget increased the pay of MCSO sworn Deputies and Sergeants approximately 12.5% due to the settlement of the 2021-2023 Milwaukee Deputy Sheriff Association contract with Milwaukee County. This action has the effect of creating salary compression throughout all the ranks and job classifications. The negotiated pay range for the sworn Sergeant position raises the top step of the range to \$45.18. All sworn Sergeants are paid at the top step of the range. Reallocated Sworn Lieutenants from pay grade 34M (\$40.00 to \$47.63) to pay grade 36M (\$43.66- \$51.67). Reallocated Sworn Captain from paygrade 916E (\$39.73 to \$51.66) to paygrade 917E (\$44.96 - \$58.43). Deputy Sheriff Director will remain at the same pay grade 902E (\$44.71 -\$66.24). The 2024 Adopted Budget increased the pay of Correctional Officers, Sergeants, and Lieutenants by 13.51% while the Correction Manager/Captain who manage these positions only received a 2% increase (see File No. 23-889). This action, which was necessary to attract and retain correction officers, also has the effect of creating salary compression. Correctional captains will remain at the same paygrade 916E (\$39.73 to \$51.66).

B-1 The District Attorney's Office submits three requests, as set forth below.

1. Recognizing increased revenue and authorizing increased expenditures associated with the Victim of Crimes Act (VOCA) grant award. When we prepared our budget, we assumed a VOCA award in the amount of \$250,000, split between FY23 and FY24. Instead, we received an award in the amount of \$450,671, split between FY23 and FY24. \$126,850 of that award was claimed in FY23, leaving a balance of \$323,821. The original revenue budget of \$86,000 is reversed and replaced with the unspent remaining balance of \$323,821; the payroll and sundry accounts are also reversed and replaced with the unspent remaining balance. There is no net fiscal impact to the 2024 budget.

2. Recognizing revenue and authorizing expenditures associated with an award from National Association of VOCA Assistance Administrators (NAVAA). On February 22, 2024, the department received a

\$4990 award from NAVAA for the creation of a National Victims' Rights Crime Week Awareness project. The budget transfer reflects the revenue and expenditure budget. There is no net fiscal impact to the 2024 budget.

3. Correcting grant activity codes associated with revenues and expenditures in our approved 2024 budget. New grant activity codes were not available in Sherpa when we submitted our 2024 department budget request. These entries reverse the original budget entries and replace the activity codes. There is no fiscal impact to the 2024 budget.

B-2 The Director of the Department of Health and Human Services requests a 2024 appropriation transfer of \$1,138,696 to reflect additional expenditures and revenues related to the Aging and Disability Resource Center (ADRC). DHHS is requesting the creation of twenty-six positions in the May 2024 County Board Cycle. These positions will expand the Aging and Disability Resource Center staff through new funding made available in the state budget. This transfer also includes the 2024 cost of an equity increase for existing Aging and Disability Resource Center staff and a Human Service Worker staff throughout DHHS. This transfer reflects an expenditure increase of \$1,138,696 for salary and social security costs to fund the new positions and equity increases. A subsequent fund transfer will be submitted in a future to realign the balance Basic Community Aids funds between the Aging and Disability Resource Center and other cost centers impacted by this increase.

C-1 The Director of Milwaukee County Department of Transportation (MCDOT) requests an appropriation transfer for additional budget authority in the amount of \$170,000 for capital improvement project WH011401 Mill Road Bridge over Oak Creek. The construction phase of this project is estimated to be higher than expected and allocating \$170,000 will assist in covering these costs. MCDOT is requesting surplus budget authority of \$170,000 be transferred from completed project WH011201-Good Hope Rd Bridge Over Milwaukee River (which is in the closeout process) to capital project WH011401 Mill Road Bridge over Oak Creek.

C-2 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$300,000 from capital project WP053801-Root River Parkway Reconstruction into WP069501-Washington Park Bridge Replacements. WP0538012 is substantially complete and has a balance of over \$553,000. Milwaukee County Parks is requesting to transfer \$300,000 of the surplus budget authority to be reallocated to capital project WP0695012-Washington Park Bridges. The Washington Park Bridges project has gone out to bid and the lowest responsible bid came in over the available funding for construction. This request will enable the construction contract to be awarded and for the bridges to be replaced in the summer of 2024.

C-3 The Executive Director of Milwaukee County Parks is requesting a fund transfer in the amount of \$35,000 from WP053401-Rainbow Park Playground to WP053601-Mitchell Airport Park Playground to cover higher than budgeted construction costs. Mitchell Airport Park is located on a parcel of land controlled by General Mitchell Airport which is operated by Milwaukee County. Mitchell Airport Park playground was approved as part of the 2020 adopted capital budget. Subsequent to that approval it was determined that FAA rules prohibited certain activities on airport land unless they met specific requirements. Parks has been working with officials at the airport to bring the playground design into compliance. The playground design and supporting educational components have been approved by the airport and FAA. Due to the design approval delay, inflationary pressures have caused material costs to increase and sufficient budget for the playground installation is no longer available. Parks requests a transfer of additional budgetary authority from Rainbow Park Playground which was completed in 2023 and has a current surplus budget surplus of approximately \$71,000.

D-1 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$854,745 to establish additional revenue and expenditure authority in line with grant funding for Little Menomonee River Parkway Restoration (WP080912). County Board File # 23-784 established grant funding in the amount of \$3,000,000. With the DNR condensing of three grants into one grant, the total funding for this project is \$3,854,745. At this time, Parks is seeking to align the capital account established for this project with the actual grant funding that is available to Parks.

D-2 An appropriation transfer of \$5,000,000 is being requested by the Director, Department of Health and Human Services (DHHS), to recognize federal revenue and establish budget authority for a new capital project (WS015601) funded by a Community Project Grant from the U.S. Department of Housing and Urban Development (HUD) for development infrastructure to support a subdivision of affordable single-family homes in the City of Oak Creek. The \$5.0 million HUD grant does not require any local match (as indicated by DHHS staff) and therefore, County Board approval to request/execute grants with no local match component was not required (Milwaukee County Ordinance 56.06). During the 4th quarter of 2023, DHHS and HUD signed/executed the grant award. DHHS-Housing Services intends to redevelop a County-owned, tax foreclosed parcel into an affordable housing project for first-time homebuyers. The grant funding would be used to assist in building the infrastructure needed for the development of these single-family homes. This includes roads, sewer, and necessary utilities. Work is expected to commence after the completion of the environmental review. DHHS-Housing Services intends to work with local developers on the construction of the homes and identify funding commitments to begin the build. The completed project is expected to yield about 24 homes and will ensure permanent affordability of the homes through deed restrictions. DHHS will develop agreements with building partners and convey ownership at time of home construction. Common areas of Subdivisions (wetlands, storm water management areas) will be transferred via a fractional ownership to each of the single family lots sold to families. Road and other public right of way will transfer to the City. Road, sewer, and other utility construction is anticipated to be completed in summer of 2026, with home construction expected to begin immediately after infrastructure is has been installed.

D-3 An appropriation transfer of \$375,000 is requested by the Director of the Milwaukee County Department of Transportation to establish budget authority for new capital project WH028101 128th Air Refueling Wing (ARW) College Ave (CTH ZZ) Modifications. An agreement has been executed with the State of Wisconsin through its Department of Military Affairs (DMA) for the benefit of the Wisconsin Air National Guard 128th Air Refueling Wing (128th ARW) to reimburse Milwaukee County in the amount of \$375,000 to cover 100% of the costs to design and construct a left turn lane in the existing median of East College Ave (CTH ZZ) at the 128 ARW driveway. This project is a collaboration effort between Milwaukee County and the 128 ARW to provide engineering and construction management for a new left turn lane in the median on East College Ave (CTH ZZ) that is needed for the 128 ARW for safe entrance into their facility at one of their existing driveways. Instead of the 128 ARW contracting this work occurring on a County Trunk Highway to another entity, Milwaukee County will be providing the services, meeting required County Trunk Highway design and construction standards. All project costs will be 100% covered by 128 ARW and they will reimburse Milwaukee County 100% for the actual work completed for the project.

H-1 The Strategy Budget and Performance office requests an appropriation transfer in the amount of \$52,462 to cover the 2024 salary and social security expenditures for 18 Clerical Assistants in the DA office. This job class's pay increase was determined via the Compensation Transformation Project.

2024 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2024 Budgeted Unallocated Contingency Appropriation Budget	\$5,009,162
Approved Transfers from Budget through April 19, 2024	
Unallocated Contingency Balance as of April 19, 2024	\$5,009,162
Amendment 41 Adjust County Board budget to comply with Act 14	(\$10,048)
24-105 Unspent Bonds to Contingency	24,332
24-245 Increase Legislative Assistant Pay	(\$59,418)
24-343 Unspent Bonds to Contingency	\$161,886
24-269 Create Legislative Assistant III position in Clerk's Office	(\$43,718)
24-268 DHS "LIFT" Pilot Program	(\$356,355)
Transfers to/from the Unallocated Contingency PENDING May 2024 CB Approval, and Finance Committee through April 19, 2024	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$4,725,841

ALLOCATED CONTINGENCY ACCOUNT	
2024 Budgeted Allocated Contingency Appropriation Budget	\$1,420,240
\$1,170,240 Paratransit Taxi Task Force (Amend 42)	
\$250,000 External Audit of the Milwaukee County Jail (Amend 42)	
Approved Transfers from Budget through April 19, 2024	
Allocated Contingency Balance as of April 19, 2024	\$1,420,240
Transfers from the Allocated Contingency PENDING May '24 CB Approval, and Finance & Audit Committee through April 19, 2024	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$1,420,240