

**COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION**

DATE : December 28, 2021

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)

New for 2021 Carryovers

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 will provide informational reports for the January and March committee cycles. These reports will summarize carryovers that have been identified by departments and list the corresponding funding sources.

The Office of the Comptroller will continue to provide semi-annual countywide project status updates of ongoing projects. The Office of the Comptroller will separately provide a listing of projects that will be closed along with requests to lapse funds. Both reports are anticipated to be provided during the May 2022 committee cycle.

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 9, the Office of the Comptroller requested that departments submit operating capital/major maintenance appropriations (and related revenues) that they want to have carried over from 2021 to 2022. 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	\$ 6,000,000	Tax Levy
Airport	Fleet Valve Exerciser	\$ 72,324	Airport Revenues (Capital Contra)
DHHS-Homes	Foreclosed Property Improvements	\$ 87,093	Proceeds from sale of foreclosed homes to first time buyers

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 Zoo has indicated that the grant will be used to offset payroll costs, which will free up levy in the Zoo operating budget. The Zoo has requested to carryover the balance of their available expenditure authority in its Capital Outlay accounts so that maintenance projects and repairs can be completed for the Zoo’s upcoming 2024 accreditation inspection. The January request is being processed for \$6 million. A March request will be processed to reflect the final balance of funds available.

Airport

The Airport has requested to carryover \$72,324 in its Capital Outlay accounts for a fleet valve exerciser. The Valve Exerciser is primarily used to exercise (open/close) shut-offs on water distribution valves in a controlled fashion. This is necessary to ensure properly functioning valves. Additionally, there is capability to vacuum/blow valve and pipe cavities, and GPS designate points.

Health and Human Services – HOMES (“DHHS”)

The DHHS has requested to carryover \$87,093 of expenditure authority in its Capital Outlay accounts to improve foreclosed properties as part of the Housing Division’s Opportunity Knocks program. These homes are then sold to first time home buyers. Funding for the carryover is provided from the sale of foreclosed homes.

Recommendation

This report is informational only. The Office of the Comptroller will process these carryovers, so the appropriations are available in 2022.

The Office of the Comptroller will provide the Finance Committee an additional listing of Carryovers that it receives for the March Committee cycle.

Scott B. Manske

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Comptroller
Office of the Comptroller

Attachments

pc: David Crowley, County Executive
Jason Haas, Chairman, Committee on Finance
Supervisor Willie Johnson, Jr., Vice-Chairman, Committee on Finance
Joe Lamers, Director, Office of Performance, Strategy and Budget
Vince Masterson, DAS-PSB
Shakita LaGrant-McClain, Director DHHS
James Martin, Deputy-Director Milwaukee Mitchell International Airport
Vera Westphal, Deputy Zoo Director
Mary Jo Meyers, Chief of Staff, County Executive's Office
Kelly Bablitch, Chief of Staff, County Board
Pamela Bryant, Office of the Comptroller
Justin Rodriguez, Office of the Comptroller
Stephen Cady, Office of the Comptroller