

**COUNTY OF MILWAUKEE**  
Inter-Office Communication

Date: August 16, 2024

To: Marcelia Nicholson, Chairwoman, Milwaukee County Board of Supervisors

From: Guy Smith, Executive Director for Milwaukee County Parks

Subject: From the Executive Director, Milwaukee County Parks requesting authorization to reallocate returned funding from unspent Parks Amenities Matching Fund (PAMF) and sPark projects toward the 2024 budget deficit and close the fund.

File Type: Action Report

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**REQUEST**

Milwaukee County Parks requests permission to utilize funds previously allocated for the sPark and Parks Amenity Matching Fund toward expenditure deficits in Parks 2024 operational budget.

**POLICY**

Wisconsin State Statutes:	
Milwaukee County Code of General Ordinances:	
Specific Adopted Budget:	2017, 2019
Specific Adopted Budget Amendment:	1A038, 1A011
Specific Adopted Capital Project:	

**BACKGROUND**

Milwaukee County Parks seeks to re-allocate funds from the sPark/Parks Amenity Matching Fund, a Parks expendable trust, in the amount of \$156,094.90 and then close the fund. This fund provides matching County funds to any project approved by Parks that involves a third party willing to raise funds for the repair or enhancement of existing Parks facilities or amenities to preserve basis sanitary and safety conditions in all County parks. Parks awarded these funds in accordance with the program and board guidelines however some awardees returned the funds due to a lack of fundraising or change in plans.

The funds in this expendable trust have typically carried over year over year for utilization by Parks. In late 2023, Parks was advised by Comptroller Manske that the carryover of these funds does not adhere to standard accounting principles and the balance of the fund would need to be lapsed at the end of the year.

Given the change in practice, Parks was able to get agreement from the Comptroller's Office to allow for the carryover from 2023 into 2024 with the understanding that if the funds were not utilized in 2024, they would be lapsed.

At this time, Parks seeks to re-allocate the funds in the Parks Amenity Matching Fund to cover the 2024 operating budget deficit.

Related File No's:	20-320, 19-780,19-444, 17-613, 17-377, 17-123,16-706,
Associated File No's (Including Transfer Packets):	20-128, 13-253,
Previous Action Date(s):	

**ALIGNMENT TO STRATEGIC PLAN**

Describe how the item aligns to the objectives in the [strategic plan](#):

3B: Enhance the County's fiscal health and sustainability

This action aims to enhance the County's fiscal health and sustainability by re-allocating County funds to an area of need.

**FISCAL EFFECT**

Re-allocation of \$156,904.90 in County funds from Parks Amenity Matching Fund to remedy operating budget shortfall.

**TERMS**

None

**VIRTUAL MEETING INVITES**

None

**PREPARED BY:**

Jeremy Lucas, Director of Administration and Planning

**APPROVED BY:**

Guy Smith, Executive Director Milwaukee County Parks *Guy D. Smith*

**ATTACHMENTS:**

Resolution  
Fiscal Note

CC: David Crowley, County Executive  
Mary Jo Meyers, Chief of Staff, County Executive's Office  
Sheldon Wasserman, Committee on Parks & Culture Chairperson  
Steve Taylor, Committee on Parks & Culture Vice Chairperson  
Felesia Martin, Committee on Parks & Culture Member  
Juan Miguel Martinez, Committee on Parks & Culture Member  
Jack Eckblad, Committee on Parks & Culture Member  
Kelly Bablitch, Chief of Staff, Milwaukee County Board of Supervisors  
Janelle M. Jensen, Legislative Services Division Mgr, Office of the County Clerk  
Aaron Hertzberg, Director, Department of Administrative Services  
Joseph Lamers, Fiscal & Budget Director, DAS  
Vince Masterson, Fiscal & Strategic Asset Coordinator, DAS  
Pamela Bryant, Capital Finance Manager, Comptroller's Office  
Justin Rodriguez, Capital Finance Analyst, Comptroller's Office  
Allyson R. Smith, Committee Coordinator, Office of the County Clerk  
Anthony Rux, Budget & Management Analyst, DAS-PSB