

June 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	\$197,984	\$197,984	This fund transfer seeks to move dollars from previous years liquidated encumbrances to major maintenance. The goal is to complete some deferred maintenance and other needed projects within Parks.
A-2	DHS Operations Costs Personnel Costs	\$27,963	\$27,963	This fund transfer seeks to move Purchase of Service dollar to personnel. The goal is to support the creation of an additional Caregiver Support Specialist Position.
B-1	Parks Operations Costs Direct Revenue	\$5,000	\$5,000	This fund transfer seeks to recognize 5,000 of additional revenue in Parks Aquatics to be used for employee apparel.
B-2	Comptroller Operations Costs Other Revenue	\$8,500	\$8,500	This fund transfer seeks to establish expenditure authority to pay expenses related to the operation of the County's Deferred Compensation Plan. Funds come from a Trust Fund account that was created for this sole purpose.
C-1	WA039901 MKE Txy H Rehab WA039901 MKE Txy H Rehab	\$26,368	\$26,368	This fund transfer seeks to realign \$26,368 between Reserve Revenue - Airport Development Fund (ADF) and Passenger Facility Charge Backed General Airport Revenue Bonds (PFC Backed GARBs) in accordance with the amount approved for this project by the Federal Aviation Administration as part of PFC Application #20.
C-2	WA041601 MKE Rehab Txy C (N of W Ramp) WA041601 MKE Rehab Txy C (N of W Ramp)	\$4,189	\$4,189	This fund transfer seeks to realign \$4,189 between Reserve Revenue - Airport Development Fund (ADF) and Passenger Facility Charge Backed General Airport Revenue Bonds (PFC Backed GARBs) in accordance with the amount approved for this project by the Federal Aviation Administration as part of PFC Application #20. 1.
D-1	WP068803 McKinley Parking Lots Phase 2 Boat Launch WP068801 McKinley Parking Lots Phase 2 Construction WP068803 McKinley Parking Lots Phase 2 Boat Launch	\$137,292 \$1,298,040	\$1,435,332	Recognize revenue for a state DNR grant award (\$137,292) that provides partial funding for a new boat launch at McKinley Marina (under new project WP068803) and reallocates construction phase expenditure authority within WP0688 sub-projects to better track and monitor the costs and revenues associated with the boat launch sub-project.
D-2	WA040301 Snow Removal Equipment Replacement 2022	\$299,595		This fund transfer seeks to increase project expenditures by \$289,595 and federal Coronavirus Aid and Economic Security (CARES) Act revenue (in a like amount) to cover additional spare parts for Snow Removal Equipment.

	WA040301 Snow Removal Equipment Replacement 2022		\$299,595	
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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 \$197,984 between various low orgs within agency 900 (Parks). Various encumbrances that are no longer needed from prior years were recognized in Parks. This transfer seeks to move those funds to low org 9010 to increase expenditure authority in major maintenance in order to complete some deferred maintenance and other needed projects within Parks.

A-2 The Director of the Health and Human Services requests an appropriation transfer in the amount of \$27,963 to account for the additional salary and social security costs as a result of creating an additional Caregiver Support Specialist position. Funding for this position is supported through National Family Caregiver Support Funds (NFSCSP) that were formerly budgeted as a part of a caregiver services contract with a provider agency.

B-1 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$5,000 to establish additional revenue and expenditure authority in Aquatics. This fund transfer recognizes a projected surplus of revenues of \$5,000 in bath houses and pools and establishes an additional expenditure authority of \$5,000 in employee apparel to account for additional items needed for lifeguard staff for the season.

B-2 The Office of the Comptroller, on behalf of the Select Committee on Deferred Compensation, requests an appropriation transfer of \$8,500 from the 457 Plan Trust to establish expenditure authority to pay expenses related to the operation of the Milwaukee County 457(b) Plan of Deferred Compensation ("Plan"). File No. 23-804, adopted September 21, 2023, authorized the creation of an interest-bearing trust account to hold administrative funds generated by the Plan (no public funds) to pay Plan expenses approved by the Select Committee on Deferred Compensation in accordance with IRS guidelines. This transfer will provide expenditure authority to use some of the funds to pay Plan expenses. Any unused funds will flow back to the trust account at the end of the year and held in reserve to pay Plan expenses. The funding for 2024 may be used for fiduciary education, participant communications, and technological resources to facilitate meetings. Financial transactions related to the 457 Plan Trust have no tax levy impact. The funds must be used exclusively for the benefit of the Milwaukee County 457(b) Plan of Deferred Compensation.

C-1 The Director of Transportation and the Airport Director request an appropriation transfer for project WA0399 MKE Taxiway H Rehabilitation to increase the Reserve Revenue - Airport Development Fund (ADF) by \$26,368 and decrease the Passenger Facility Charge Backed General Airport Revenue Bonds (PFC Backed GARBs) by \$26,368 in the construction phase of the project. This request is necessary to adjust the PFC Backed GARBs to align with the amount approved for this project by the Federal Aviation Administration in as part of PFC Application #20. The net effect of this fund transfer is \$0. With this fund transfer, the total ADF (49401) for the construction phase will be \$26,368 and the PFC Backed GARBs (49067) for the construction phase will be \$214,745.

C-2 The Director of Transportation and the Airport Director request an appropriation transfer for project WA0416 MKE Rehabilitate Taxiway C (North of West Ramp) to increase the Reserve Revenue - Airport Development Fund (ADF) by \$4,189 and decrease the Passenger Facility Charge Backed General Airport Revenue Bonds (PFC Backed GARBs) by \$4,189 in the construction phase of the project. This request is necessary to adjust the PFC Backed GARBs to align with the amount approved for this project by the Federal Aviation Administration as part of PFC Application #20. The net effect of this fund transfer is \$0. With this fund transfer, the total ADF (49401) for the construction phase will be \$4,189 and the PFC Backed GARBs (49067) for the construction phase will be \$46,692.

D-1 The Executive Director of the Milwaukee County Parks Department requests an appropriation transfer to recognize \$137,292 of state grant revenue (Recreational Boating Grant distributed by the Wisconsin Department of Natural Resources) and reallocate existing construction phase budget authority (\$1,298,040) from capital sub-project WP068801-McKinley Parking Lots - Phase 2 to newly created sub-project WP068803-McKinley Parking Lots - Phase 2 - Boat Launch. The Milwaukee County Board of Supervisors authorized this grant application as part of adopted File 23-665. Parks applied for and was awarded this grant to cover the estimated difference in available budget for the boat launch ramp construction. The Wisconsin Department of Natural Resources awarded all of the remaining grant funding in this program (as part of its state biennial budget appropriation), totaling \$137,292. Parks staff has indicated the necessary County match (pursuant to the grant award requirements) has been accounted for and appropriated in capital project WP0688. To more efficiently track and monitor the budget authority related to the boat launch work, this transfer creates a new sub-capital project WP068803 and reallocates \$1,298,040 of existing construction budget authority from WP068801 to WP068803. In addition, the state grant revenue of \$137,292 is recognized in WP068803 as part of this appropriation transfer.

D-2 The Director of Transportation and the Airport Director request an appropriation transfer for project WA0403 - Snow Removal Equipment - 2022 (Federally Funded) to increase expenditure authority by \$299,595 and to increase federal Coronavirus Aid and Economic Security (CARES) Act revenues by an equal amount. This request is necessary to adjust the project to reflect additional spare parts for equipment that will be purchased using CARES funding as approved by the Federal Aviation Administration. With this fund transfer, the total federal revenue in account 44007 will increase from \$6,234,876 to \$6,534,471 and expenditure authority will increase from \$6,234,876 to \$6,534,471.

2024 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2024 Budgeted Unallocated Contingency Appropriation Budget	\$5,009,162
Approved Transfers from Budget through May 16, 2024	
Unallocated Contingency Balance as of May 16, 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 June 2024 CB Approval, and Finance Committee through May 16, 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 May 16, 2024	
Allocated Contingency Balance as of May 16, 2024	\$1,420,240
Transfers from the Allocated Contingency PENDING June '24 CB Approval, and Finance & Audit Committee through May 16, 2024	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$1,420,240