

**COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION**

**DATE** : December 30, 2022

**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)

**CARRYOVER PROCESS**

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 separately provide a listing of capital projects that will be closed along with requests to lapse funds.

**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 4, the Office of the Comptroller requested that departments submit operating Appropriations (and related revenues) that they want to have carried over from 2022 to 2023. 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 Deferred Maintenance/Repairs	\$ 1,000,000	Tax Levy
DHHS-Homes	Foreclosed Property Improvements	\$ 87,093	Proceeds from sale of foreclosed homes to first time buyers
MCDOT-Transportation Services	Move to new Lapham Office	\$ 51,800	Tax Levy

**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 grant was used to offset payroll costs, which freed up levy in the Zoo operating budget. In 2021, the Zoo carried over approximately \$6.3 million of expenditure authority in its Capital Outlay accounts so that maintenance projects and repairs could be completed for the Zoo’s upcoming 2024 accreditation inspection. Approximately \$2.9 million of these funds are still available. This January 2022 request would carryover \$1 million to 2023 for work that still needs to be completed. A March request will be processed to reflect the final balance of funds available.

**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.

**Department of Transportation – Transportation Services**

The Division of Transportation Services has requested to carryover Appropriations of \$51,800 to finance the continued effort to relocate and transition the division to the new Milwaukee County Lapham office location. These costs may include furniture, fixtures, equipment and moving costs.

Recommendation

This report is informational only. The Office of the Comptroller will process these carryovers, so the appropriations are available in 2023.

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

cc: David Crowley, County Executive  
Liz Sumner, Chairwoman, Committee on Finance  
Dan Laurila, Operating Budget Manager, Office of Performance, Strategy and Budget  
Shakita LaGrant-McClain, Director DHHS  
Clare O'Brien, Budget and Policy Director, DHHS  
Andrea Weddle-Henning, Director of Transportation Engineering  
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  
CJ Pahl, Office of the Comptroller