

DRAFT

3/24/22 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
A DEPARTMENTAL

Fiscal Year 2022

Action Required
Finance and Audit Committee

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Performance, Strategy, and Budget (PSB), 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, Department of Administrative Services, is hereby authorized to make the following transfers in the 2022 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>1160 – DAS – Information Management Services Division</u>		
60506 – DP Software Lease / LCN - LT	\$11,788	
51006 – Salaries – Wages Budget		\$10,950
54000 – Social Security Taxes		\$838

The Director of the Department of Administrative Services (DAS) – Information Management Services Division is requesting a \$11,788 appropriation transfer of expenditure authority from Services/Commodities to its Personnel expenditures.

This transfer of expenditure authority will allow for merit adjustments for two (2) IT Manager Applications based on increased duties and responsibilities.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

2)	<u>From</u>	<u>To</u>
<u>5700 – DAS – Facilities Management Division</u>		
60600 – R/M-Bldg and Structures	\$4,365	
51006 – Salaries – Wages Budget		\$4,031
54000 – Social Security Taxes		\$334

The Director of the Department of Administrative Services (DAS) – Facilities Management Division (division), is requesting a \$4,365 appropriation transfer of expenditure authority from the division’s Services/Commodities expenditures to its Personnel expenditures.

This transfer of expenditure authority will allow for a merit adjustment for one (1) Coordinator Maintenance Services based on increased duties and responsibilities. The division manages approximately 35 vendor relationships who perform any services for the County. The division currently does not have a methodology, protocols or procedures around vendor management. To address this issue, key additional duties for the Coord Maintenance Services will include vendor management, such as: vendor relationship management, engagement, contract agreement monitoring, performance mgt, continuous improvement & troubleshooting.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

3)		<u>From</u>	<u>To</u>
	<u>5300 - Fleet</u>		
	51006 – Salaries- Wages Budget		\$210,000
	70706 – Repair Parts	\$110,000	
	60600 – R/M – Bldg and Structures	\$30,000	
	70802 – Computer Software	\$70,000	

The Director of the Department of Transportation is requesting a funds transfer from the Repair Parts, Repair Maintenance for Buildings and Structures, and Computer Software accounts to the Salary account based upon an internal salary study conducted in 2021.

The study compared salaries with other fleet departments and comparable positions across the department for equity purposes. The Fleet Management Division continues to have difficulty recruiting qualified candidates for the Fleet Mechanic positions due to the uncompetitive wage structure.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

4)		<u>From</u>	<u>To</u>
	<u>4800 – Office of Emergency Management (OEM)</u>		
	51006 – Salaries – Wages Budget		\$5,473
	54000 – Social Security Taxes		\$418
	60115 – Prof Serv – Recurring Operations	\$5,892	

The Director of the Department of Emergency Management requests an appropriation transfer of \$5,892 from the services account to the personal services account series for the Lead GIS Coordinator reclassification. The fund transfer increases expenditures of \$5,892 within the Salaries-Wages budget section and decreases expenditures of \$5,892 within the Prof. Serv-Recurring Operation account for no net tax levy impact.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

5)		<u>From</u>	<u>To</u>
	<u>5040 - Airport</u>		
	46305 – Land Fee – Airline Signatory		\$134,467
	47006 – Terminal Space Non Signatory		\$66,684
	47022 – Air IT County Gate		\$19,920
	47011 – Term Space Rent – Signatory		\$153,574
	47012 – Apron Fee Signatory		\$19,699
	47013 – Apron Parking Fees		\$24,880
	46308 – Land Fees – Other	\$87,996	
	46310 – Signatory Cargo Carrier LDG	\$38,164	
	46311 – Non – Signatory Cargo Carrier	\$8,306	
	47014 – Conveyor TV VP Porter RM	\$13,094	
	47015 – Conveyor TV VP Porter Signatory	\$41,443	
	47024 – County Gate Non Signatory	\$44,581	
	47027 – County Gate Non Signatory PLB	\$185,640	

The Director of Transportation and the Airport Director request a 2022 appropriation transfer to increase certain revenue accounts within the Airport operating budget by \$419,224 and to decrease certain revenue accounts within the Airport operating budget by an equal offsetting amount \$419,224 to reflect anticipated airline revenue in the most appropriate budgetary accounts.

Throughout the annual budget process as additional schedule information becomes available from airlines for the upcoming year, the Airport refines assumptions on space rental utilization and landed weights by air carrier type (e.g. passenger or cargo) and lease classification status (e.g. signatory or no signatory). These refining adjustments are made to ensure the Airport begins the year with the most accurately budgeted airline rates and charges possible and that those rates and charges are also as accurately distributed across the Airport's cost centers as possible.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

6)		<u>From</u>	<u>To</u>
	<u>4000 – Sheriff</u>		
	51006 – Salaries – Wages Budget		\$7,856
	54000 – Social Security Taxes		\$601
	54007 – Longevity Pay	\$8,457	

The Office of the Sheriff requests an appropriation transfer of \$8,457 from longevity pay to salary and social security. The transfer would support salary increases for three Lieutenants. The salary increases are requested for these three Lieutenants because a new hire to Lieutenant was recommended step 4 to support equity with Sergeants who received a pay increase through the 2019-2020 MSDA Contract settlement. The proposed increase for these 3 Lieutenants would support equity with the new Lieutenant.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022

7)		From	To
	<u>4000 – Sheriff</u>		
	51006 – Salaries – Wages Budget		\$28,947
	54000 – Social Security Taxes		\$2,215
	70820 – Sundry Materials & Supplies	\$31,162	

The Office of the Sheriff requests an appropriation transfer of \$31,162,856 from sundry materials and supplies to salary and social security. The transfer would support salary increases for four administrative positions – 2 Administrative Assistants, 1 Assistant Training Academy, and 1 Supervisor Office Management. There is no tax levy impact to this transfer.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

8)		From	To
	<u>3700 - Comptroller</u>		
	51006 – Salaries – Wages Budget		\$15,000
	60023 – Contract Pers Serv - Short	\$15,000	

The Office of the Comptroller requests an appropriation transfer of \$15,000 to fund salary increase. Surplus appropriations are available within the contractual personnel services account due to most positions being filled in the Office of the Comptroller.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

Action Required

Finance and Audit Committee
2/3's County Board

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Performance, Strategy, and Budget (PSB), 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, Department of Administrative Services, is hereby authorized to make the following transfers in the 2022 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>8000 - Department of Health & Human Services (DHHS)</u>		
44009 – Emerg Rent Asst – Fed Share	\$58,410,244	
75211 – Eviction Prevention		\$58,410,244

This transfer is being requested by the Director, Department of Health and Human Services (DHHS), to reflect an increase in federal Emergency Rental Assistance 1 (ERA1) and ERA 2 funding.

File 21-477 authorized DHHS to accept any eviction prevention allocations from the State of Wisconsin and the federal government to be used for eligible activities under the COVID-19 Relief Bill including rental assistance, rent arrears, utilities, home energy costs, and other eligible expenses.

To date, a total of \$43.3 million in eviction prevention funding has been allocated to the DHHS - Housing Division. Of this amount, \$10.6 million in ERA1 was issued by the U.S. Department of the Treasury directly to DHHS and the State of Wisconsin allocated nearly \$32.7 million in Wisconsin ERA1 (WERA1) funding. These funding sources are being used to support a contract with Community Advocates to process applications for Eviction Prevention assistance through its Rental Resource Center as well as issue payments directly to landlords. These funds are close to being depleted.

The DHHS-Housing Division and Community Advocates have continued to monitor the community need throughout this process. As a result, it was determined that additional funding would be required to keep pace with approved applications for rent assistance to avoid unnecessary evictions. Late last year, the Housing Division worked with the State Department of Administration to reallocate \$50 million of funding originally provided to the State by the U.S. Treasury. This reallocation was just recently approved by the U.S. Treasury and funds need to be completely expended by December 31, 2022.

In addition, the U.S. Treasury allocated \$8,410,244 in ERA2 funding to Milwaukee County in 2021. These funds will also be utilized by Community Advocates for rent assistance payments and other housing stability services. The deadline to expend these funds is September 30, 2025.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

2)		<u>From</u>	<u>To</u>
	<u>8000 - Department of Health & Human Services</u>		
	43022 – Children’s LT Support (CLTS)	\$4,000,000	
	74211 – Children’s LT Support (CLTS) DD		\$4,000,000

This transfer is being requested by the Director, Department of Health and Human Services (DHHS), to recognize additional revenue and expenditures in the Children's Long-Term Support (CLTS) Program within Children, Youth and Family Services (CYFS).

This program provides supportive services to children with developmental disabilities, physical disabilities, or severe emotional disturbances so that they can remain in their homes or community. The service delivery model of this program centers on addressing the needs of the family to create a pathway of independence for their child.

Since 2017, the Wisconsin Department of Health Services (DHS) has worked to reach more families with the CLTS Program by moving from a waitlist to full enrollment. As a result, expenditures and revenues are projected to increase by an additional \$4 million over the 2022 Budget due to additional children being served. The program currently serves 1,729 children which is a net increase of 38 percent from 2020.

This fund transfer would increase the 2022 budget of \$12,400,000 by \$4,000,000 to a total of \$16,400,000 to reflect anticipated actual expenses offset by 100 percent State revenue.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

3-24-22 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
C CAPITAL IMPROVEMENTS

Action Required

Finance and Audit Committee
Majority County Board

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Performance, Strategy, and Budget (PSB), 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, Department of Administrative Services, is hereby authorized to make the following transfers in the 2022 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>WA0299 – GMIA Taxiway A Extension #</u>		
44007 - Other Fed Grants and Reimb		\$1,448,755
49004 - Passenger Facility Charges Rev		\$135,025
49001 - Contributions from Reserves	\$975,384	
43035 - Other St Grants and Reimb	\$473,371	
44007 - Other Fed Grants and Reimb	\$135,025	

Existing Project, + Included in 5-Year Plan, * New Project

The Director of Transportation and the Airport Director request an appropriation transfer for project WA0299 – MKE Taxiway A Extension (Design and Construction). The purpose of this transfer is to realign the revenue to account for funding mix for this project based on the grant awards from the Federal Aviation Administration (FAA).

Typically, the Federal Aviation Administration (FAA) Airport Improvement Program (AIP) projects are awarded grants at 75.00% federal, 12.50% state, and 12.50% local share; however, this project is being converted to a 100.00% federal funded grant in the amount of \$1,200,000 for design and \$11,786,960 for construction as part of the 2020 Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

The overall total revenue funding source for this project will be as follows: \$1,200,000 in federal dollars for design and \$11,786,960 in federal dollars for construction for a total project funding of \$12,986,960 in federal dollars.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

3-24-22 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
D CAPITAL IMPROVEMENT- RECEIPT OF REVENUE

Action Required
Finance and Audit Committee
2/3's County Board

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Fiscal Affairs, 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, Department of Administrative Services, is hereby authorized to make the following transfers in the 2022 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>WA040030 – Snow Removal Equipment 2022*</u> 44007 – Other Fed Grants and Reim	\$6,534,471	
<u>WA040030 – Snow Removal Equipment 2022*</u> 75602 – Vehicles- New		\$6,534,471

Existing Project, + Included in 5-Year Plan, * New Project

The Director of Transportation and the Airport Director request a fund transfer for project WA040030 – Snow Removal Equipment (SRE). The purpose of this transfer is creating a capital improvement project to purchase replacement (SRE) for use at Milwaukee Mitchell International Airport (MKE). The increase in expenditure authority totaling \$6,534,471 is fully offset with COVID-19 related federal stimulus funds available to MKE.

The Coronavirus Aid, Relief, and Economic Security Act (CARES) provided a federal funding allocation to MKE in the amount of \$29.0 million. Approximately \$22.5 million of those federal CARES grant funds have been drawn by the Airport in support of MKE operations during 2020 for payroll and debt service costs during the height of the COVID-19 global health pandemic. There have been three rounds of federal funding that have included allocations for airports nationally including CARES, Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), and the American Rescue Plan Act (ARPA). Of the three rounds of federal funding for airports, CARES is the only federal stimulus round that allows for funding to be flexed from an operating purpose to certain capital purposes. The intent of MKE to utilize the remaining \$6,534,471 for replacement of significantly aged snow removal equipment that is beyond its useful life has been discussed and approved with the airlines serving MKE and also with the Federal Aviation Administration (FAA). Both of these parties understand that replacing snow removal equipment is vital to continued operational continuity for MKE. Separately, as the COVID-19 recovery continues, CRRSAA and ARPA grant dollars are available to subsidize general operating revenue shortfalls in an effort to maintain competitive rates and charges for the airlines serving MKE.

The equipment that is anticipated to be purchased is expected to include 6 Plow/Sweepers, 2 Rotary Plows, and 1 Spreader. Market conditions at the time of this fund transfer arising as a result of COVID-19, including inflation and factors such as supply chain/manufacturing availability could ultimately impact the number of pieces of equipment and/or type that are able to be purchased.

Leading up to approval of this fund transfer, MKE will be simultaneously working with the FAA to execute an amendment to the current CARES grant to reflect the SRE Replacement.

There is no tax levy impact that results from the approval of this request as federal COVID-19 stimulus revenue (CARES) is available to MKE to offset the cost.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

2)		<u>From</u>	<u>To</u>
	<u>WH0097 – North Ave Bridge Over OLT Construction #</u>		
	75504 – Vehicles - New		\$170,400
	44007 – Other Fed Grants and Reimb	\$170,400	
# Existing Project, + Included in 5-Year Plan, * New Project			

The Director of Milwaukee County Department of Transportation (MCDOT) requests a 2022 appropriation transfer to increase expenditure authority by \$170,400 for capital improvement project WH009701 for the construction phase of East North Avenue Bridge (B-40-0502) over Oak Leaf Bike Trail in the Local Bridge Program (LBP). The project expenditures would be offset by \$170,400 of additional Federal revenue reimbursement from the Wisconsin Department of Transportation (WisDOT). VEHICLES-NEW

This capital project was first established as part of the 2016 Adopted Capital Improvement Budget with additional budget appropriations through 2021 that cover planning/design and construction costs. Total adopted budget appropriations total just under \$1.3 million for this project. The scope of the project includes rehabilitation of East North Avenue Bridge over Oak Leaf Bike Trail (B-40-0502) which is between N. Bartlett Ave and N. Oakland Ave in the City of Milwaukee. It is a 95.6-foot single span prestressed concrete girder deck bridge built in 1975. The bridge rehabilitation will address concrete spalling, rusting reinforcement, cracking, masonry pop-outs, grout line deterioration, stream erosion of bank protection, channel wall deterioration and other structural deficiencies.

This appropriation transfer request is to recognize additional Federal revenue (\$170,400) that will cover construction and construction engineering costs related to the bridge rehabilitation work. The additional Federal revenue will cover the construction costs overage during the recent bidding process. The construction is anticipated to begin in March of 2022.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

3)		<u>From</u>	<u>To</u>
	<u>WA0268 – GMIA Terminal Building Roof and Skylight Replace #</u>		
	49001 – Contribution from Reserves	\$864,849	
	60113 – Prof. Serv – Cap/ Major Mtce	\$18,727	
	75403 – Other Bldg Improvements – (CAP)		\$797,837
	80706 – Pro Serv Div Services		\$68,727
	49001 – Contribution from Reserves		\$17,012

Existing Project, + Included in 5-Year Plan, * New Project

The Director of the Department of Transportation and the Airport Director request a fund transfer for project WA0268 - GMIA Terminal Roof and Skylight Replacement. The purpose of this transfer is to increase the expenditure authority for the project as well as realign revenue and expenses to the correct project phase. The increase in expenditure authority is totaling \$847,837 and is funded by the Airport Development Fund (ADF) reserve. The total budget of the project will increase from \$3,644,881 to \$4,492,718.

The increase in expenditure authority is being driven by current market conditions arising as a result of COVID-19; including inflation and supply chain issues which is causing substantial estimated cost increases in materials and labor for projects.

The construction phase of this project includes the removal of the existing ethylene propylene diene terpolymer membrane (EPDM) roofing system, repair of any roof drains and roof insulation, flashing repair and replacement as needed for all roof penetrations, installation of a new EPDM roof membrane and ballast material. Skylight replacement includes removal of the existing window glazing system, repair of the skylight openings as needed and installation of new custom skylight window glazing system. The current roof and skylights are beyond their useful life and water infiltration is occurring. This roof and skylight system replacement project is for the main passenger terminal building at Milwaukee Mitchell International Airport (MKE).

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

4)	<u>From</u>	<u>To</u>
	<u>WH0110 – W Beloit RD – CTH T – S 124th St to S Wollment RD – Construction #</u>	
		\$540,000
	75504 – Rdway Plan and Construction (CAP)	
	43035 – Other St Grants and Reimb	
	\$540,000	
# Existing Project, + Included in 5-Year Plan, * New Project		

The Director of Milwaukee County Department of Transportation (MCDOT) requests a 2022 appropriation transfer to increase expenditure authority by \$540,000 for existing capital improvement project WH011001 for the construction phase of West Beloit Road (CTH T) from North 124th St. to South Wollmer Road in the County Highway Improvement Program (CHIP). The project expenditures would be offset by \$540,000 of additional State revenue reimbursement from the Wisconsin Department of Transportation (WisDOT).

This capital project was first established as part of the 2019 Adopted Capital Improvement Budget with additional budget appropriations through 2022 that cover planning/design, right of way acquisitions, and construction costs. Total adopted budget appropriations total just under \$4.4 million for this project. The scope of the project includes reconditioning of West Beloit Road (CTH T) from North 124th St. to South Wollmer Road (1.4 miles) to provide the same traffic capacity, improve roadway drainage, provide accommodations for bicyclists, provide sidewalk where the roadway has an urban cross section and other safety improvements.

This appropriation transfer request is to recognize additional State revenue (\$540,000) that will cover construction costs for the anticipated subgrade stabilization (address poor soils) and for minor box culvert and bridge rehabilitation. The construction is anticipated to begin in May of 2022.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 18, 2022.

2022 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2022 Budgeted Unallocated Contingency Appropriation Budget	\$5,000,464
Approved Transfers from Budget through February 18, 2022	
Unallocated Contingency Balance as of February 18, 2022	\$5,000,464
Transfers to/from the Unallocated Contingency PENDING March 2022 CB Approval, and Finance & Audit Committee through February 18, 2022 (\$30,000) File 22-292 Parks Climate Adaptation Group fighting Climate Change	(\$30,000)
Total Transfers PENDING in Finance Committee	(\$30,000)
Net Balance	\$4,970,464

ALLOCATED CONTINGENCY ACCOUNT	
2022 Budgeted Allocated Contingency Appropriation Budget	\$0
Approved Transfers from Budget through February 18, 2022	
Allocated Contingency Balance as of February 18, 2022	\$0
Transfers from the Allocated Contingency PENDING March CB Approval, and Finance & Audit Committee through February 18, 2022	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$0