

April 2023 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 2023 appropriations of the respective listed departments:

#	Dept Account Series:	Transfer From:	Transfer to:	Reasoning:
A-1	Parks Operations Costs Operations Costs	\$8,000	\$8,000	A request to use Seasonal support to assist in keeping productivity high due to an uptick in work and the season becoming busier.
B-1	DOT Director's Office Intergov Revenue Operations Costs	\$245,000	\$245,000	A request to recognize revenue and increase revenue from Transportation Alternative Program (TAP) to address Milwaukee County's dramatic increase in reckless driving injuries and fatalities in recent years by developing a comprehensive countywide transportation safety plan.
B-2	DOT Director's Office Intergov Revenue Operations Costs	\$4,213,357	\$4,213,357	A request to create expenditure authority and revenue for the Federal Transit Administration Section 5310 Program in the 2023 Operating Budget to reflect Federal Fiscal Year 2021 and 2022 Section 5310 Program grant awarded projects for the Milwaukee Urbanized Area.
C-1	WT0125011 Bus Replacement Program 2019 WT0124014 Battery Electric Buses 2019	\$30,089	\$30,089	A request to reallocate surplus expenditure authority in WT012501 Bus Replacement Program - 2021 that was financed by 2021C General Obligation Transit Promissory Notes (and has been completed) and reduces revenue budget in capital project WT012401 - Battery Electric Buses - 2019, which was included in the 2022 financings.
D-1	WP0548012 Kletzsch Dam Repairs and Improvements WP0775 Kletzsch Dam Repair Project	\$660,192	\$660,192	A request for project reconciliation to establish a new capital project (WP0775) from remaining budget authority in existing project WP0548 to perform work related to DNR required repairs to the Kletzsch dam.
E-1	Debt Service WC0147012 CH Complex Façade Insp./Repair – Construction WC0214011 Forensic Science Center Ph. 1 – Design WP0529011 OLT Bender Racine Connector – Design WM0049011 MPM 4 th Floor Roof Replacement – Design	\$583,689	\$291,844 \$1,000 \$7,671 \$10,000 \$90,886	A request for reallocation of surplus bonds and notes to pay down interest expenses on outstanding bonds and notes (\$291.8k), address various project shortfalls (\$246.3k), and allocate the remaining amount (\$45.5k) to Appropriation for Contingencies (Org Unit 1945).

	WM0049011 MPM 4 th Floor Roof Replacement – Construction		\$86,741	
	WP0706011 South Shore Breakwater – Design		\$50,000	
	County Contingency		\$45,546	

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:

A1 - The Executive Director of the Milwaukee County Parks Department requests an appropriation transfer of \$8,000 in seasonal labor and social security taxes between low orgs to accommodate unexpected staffing requirements. This request moves seasonal wages from Safety, Security and Training to Special Events. This request has no tax levy impact.

B1 - The Director of the Milwaukee County Department of Transportation (MCDOT) is requesting approval of an appropriation transfer to create expenditure authority and recognize revenue from the WisDOT 2022-2026 Transportation Alternatives Program (TAP) award for which Milwaukee County will receive \$188,000. The goal of this grant award is to address Milwaukee County's dramatic increase in reckless driving injuries and fatalities in recent years by developing a comprehensive countywide transportation safety plan that will address all 19 municipalities' needs regarding multimodal transportation safety. The local share will be covered by existing funding within the Director's Office (made available by the offset from federal revenue from administration of the 5310 grant, the amount of which was not known during the 2023 budget process).

Approval of this appropriation transfer will have no impact on the tax levy of Milwaukee County.

B2 - The Director of the Milwaukee County Department of Transportation (MCDOT) is requesting approval of an appropriation transfer to create expenditure authority and revenue for the Federal Transit Administration Section 5310 Program in the 2023 Operating Budget to reflect Federal Fiscal Year 2021 and 2022 Section 5310 Program grant awarded projects for the Milwaukee Urbanized Area recipients and program oversight and administration which takes place through the Milwaukee County Department of Transportation's Director's Office. The FTA Section 5310 funds can be used for approved operating or capital assistance, and are available to private non-profits or government agencies. According to FTA requirements, at least 55 percent of the Section 5310 funding apportionment must be used for capital expenses for public transportation projects that are planned, designed, and carried out to meet the special needs of seniors and individuals with disabilities (i.e. traditional Section 5310 capital projects).

The remaining 45 percent of the funds may be used for approved operating or capital expenses associated with:

- *Public transportation projects that exceed the requirements of the ADA

- *Public transportation projects that improve access to fixed route transit service and decrease reliance by individuals with

- disabilities on complementary paratransit

- *Alternatives to public transportation that assist seniors and individuals with disabilities

As the designated recipient, Milwaukee County is responsible for administering grant agreements, monitoring sub recipients applying for federal funds, and satisfying documentation and reporting requirements to the FTA. Local share for Section 5310 projects will be provided both in cash and in-kind match. Approval of this requested appropriation transfer will have no impact on the fiscal tax levy of Milwaukee County.

C1 - A 2023 appropriation transfer of \$30,089 is requested by the Director of Transportation to reallocate surplus expenditure authority and Notes from Project WT012501 Bus Replacement Program - 2021 to Project WT012401 - Battery Electric Buses - 2019 in order to reduce the amount of borrowing needed for the Battery Electric Bus project. In 2022, the Milwaukee County Department of Transportation worked with the Office of the Comptroller to reduce the size of the 2022 bond issuances. This was accomplished by identifying projects with surplus bonds/notes and identifying projects included in the 2022 financings that would be able to spend the surplus proceeds in a timely fashion. This appropriation transfer will move surplus expenditure authority in WT012501 Bus Replacement Program - 2021 that was financed by 2021C General Obligation Transit

Promissory Notes (and has been completed) and reduces revenue budget in capital project WT012401 - Battery Electric Buses - 2019, which was included in the 2022 financings.

D1 - The Executive Director of Milwaukee County Parks requests a fund transfer to facilitate the reconciliation of capital project WP0548-Kletzsch Dam Repairs & Improvements. In conjunction with the Office of the Comptroller, Milwaukee County Parks seeks to transfer active funding for the dam repair out of project WP0548 and into the newly project WPXXX - Kletzsch Dam Repair Project. All the expenditures and received revenues remaining in WP0548 were utilized in pursuit of a fish passage for which responsibility to execute has been transferred to MMSD. This transfer will facilitate lapsing of grant funding expenditure and revenue that has been transferred to MMSD through cooperative agreement via File# 21-283. The scope of work is to implement DNR required repairs to the Kletzsch Dam, which is the responsibility of the County, as dam owner. The County is receiving a 50/50 Municipal Dam Grant from DNR to complete work. This request will also transfer that grant funding into a new project WPXXXX. This transfer has no tax levy impact.

E1 - A 2023 appropriation transfer of 291,844 is requested by the Milwaukee County Comptroller to reallocate bonds and notes from the Debt Service Reserve to Org. 9960 General County Debt Service to pay interest expenses on outstanding bonds and notes. The transfer also allocates \$246,298 of levy from Org. 9960 General County Debt Service to Capital projects that have current or projected shortfalls and allocates \$45,546 to Org Unit 1945 Appropriation for Contingencies. This appropriation transfer will provide \$246,298 to the projects listed below. These projects have current or projected shortfalls and additional funding is shown below.

Project WC014701 - Courthouse Complex Facade Inspection/Repair. (+1,000). This phase of the project is anticipated to be completed by the end of 2023. The project currently has a deficit of approximately \$700.

Project WC021401 - FORENSIC SCIENCE CENTER - PHASE 1 (+\$7,671) Phase 1 of the Forensic Science Center is still in progress but the project has a shortfall of \$7,671.

Project WP052901 - Oak Leaf Trail Bender Racine Connector: (+\$10,000) The project was substantially completed in 2021 and is in the process of being closed out. Grant funds are still yet to be received. The \$10,000 is being provided to cover closeout costs.

Project WM004901 - MPM 4th Floor Roof Replacement (+\$177,627). The project was substantially completed in 2020. The project was included in County Board Resolution 22-628 and funds were lapsed. The project surplus was also used in a 2022 separate fund transfer. Therefore, the project surplus amount was mistakenly double counted, and this transfer will correct the shortfall.

WP070601 - South Shore Breakwater - (+\$50,000) Design work on the project is ongoing. The \$50,000 of additional funding is needed to offset a current shortfall in the design phase of the project of approximately \$8,000 and to provide an additional \$42,000 for construction management.

The remaining \$45,546 of levy transferred from Org. Unit 9960 General County Debt Service is being transferred to Org 1945 Appropriation for Contingency.

2020 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2023 Budgeted Unallocated Contingency Appropriation Budget	\$5,000,966
Approved Transfers from Budget through March 17, 2023	
Unallocated Contingency Balance as of March 17, 2023	\$5,000,966
(\$200,000) Autopsy Support (January 2023 cycle)	(\$200,000)
Transfers to/from the Unallocated Contingency PENDING April 2023 CB Approval, and Finance Committee through March 17, 2023	
\$45,546 File 23-442 Bond and Note reallocation from DSR	\$45,546
Total Transfers PENDING in Finance Committee	\$45,546
Net Balance	\$4,846,512

ALLOCATED CONTINGENCY ACCOUNT	
2023 Budgeted Allocated Contingency Appropriation Budget	\$0
Approved Transfers from Budget through March 17, 2023	
Allocated Contingency Balance as of March 17, 2023	\$0
Transfers from the Allocated Contingency PENDING March CB Approval, and Finance & Audit Committee through March 17, 2023	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$0