

January 2024 Fund Transfer Summary Packet for January 2024 cycle

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:
B-1	DHS Intergov Rev Operations Costs Personnel Costs	\$286,917	\$49,449 \$237,468	To reflect additional revenue and expenditures for the Adult Protective Services (APS) Program in DHS. DHS is requesting four positions and one intern to support the APS program; these dollars will cover the costs.
B-2	Airport Direct Revenue Operations Costs  Airport Direct Revenue Operations Costs	\$1,040,526 \$952,979	\$1,306,879 \$686,626	To decrease expenditures and revs (net effect) in the airport by \$233,353. Two components:  1) A net reduction of expenditures to the 2024 Adopted Budget of \$266,353. The changes to expenditures are refining the expected costs during 2024 for utilities and debt issuance. Operating revenues are correspondingly reduced by \$266,353. 2) Realignment of revenue accounts. The Airport was made aware late in 2023 that an airline was changing status from signatory to nonsignatory. Based on that information the Airport had to recalculate airline rates and charges and redistribute the revenues between the appropriate signatory and nonsignatory airline revenue accounts so that the Airport's costs charged to the airlines are as accurately reflected for each Airport cost center as possible.

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:

B1: The Director of the Department of Health and Human Services requests a 2024 appropriation transfer of \$286,917 to reflect additional expenditures and revenues for the Adult Protective Services (APS) Program. DHHS is requesting the creation of four positions and one intern to support the APS Program in the January 2024 County Board cycle. These positions would assist with investigating and responding to allegations of abuse, neglect and exploitation against older adults and people with disabilities in the community. This transfer reflects an expenditure increase of \$286,917 for salary and social security costs to fund one part-time Intern, one FTE APS Advanced Professional, and three FTE Human Service Worker positions as well as contracted temporary services within Aging and Disabilities Services. These costs are being funded by additional revenue included in the 2024 State County Social Services contract approved by the County Board in December under File 23-976.

B2: The Director of Transportation and the Airport Director request a 2024 appropriation transfer to decrease expenditures within the Airport operating budget by \$266,353 and to decrease revenue by \$266,353. This requested appropriation transfer consists of two components.

1) A net reduction of expenditures to the 2024 Adopted Budget of \$266,353. The changes to expenditures are refining the expected costs during 2024 for utilities and debt issuance. Operating revenues are correspondingly reduced by \$266,353.

2) Realignment of revenue accounts. The Airport was made aware late in 2023 that an airline was changing status from signatory to nonsignatory. Based on that information the Airport had to recalculate airline rates and charges and redistribute the revenues between the appropriate signatory and nonsignatory airline revenue accounts so that the Airport's costs charged to the airlines are as accurately reflected for each Airport cost center as possible. This appropriation transfer request reduces Airport operating expenditures by \$266,353 and revenues by \$266,353.

## 2020 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

<b>UNALLOCATED CONTINGENCY ACCOUNT</b>	
2024 Budgeted <b>Unallocated</b> Contingency Appropriation Budget	\$5,009,162
Approved Transfers from Budget through December 22, 2023	
Unallocated Contingency Balance as of December 22, 2023	\$5,009,162
Transfers to/from the Unallocated Contingency PENDING January 2024 CB Approval, and Finance Committee through December 22, 2023	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$5,009,162</b>

<b>ALLOCATED CONTINGENCY ACCOUNT</b>	
2023 Budgeted <b>Allocated</b> 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 December 22, 2023	
Allocated Contingency Balance as of December 22, 2023	\$1,420,240
Transfers from the Allocated Contingency PENDING January '24 CB Approval, and Finance & Audit Committee through December 22, 2023	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$1,420,240</b>