

March 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	\$41,124	\$41,124	An appropriation transfer of \$41,124 to establish expenditure authority in newly created low org 9177 Boerner Botanical. The dollars are carried over from 2023 encumbrances. The transfers moves expenditure authority between low orgs.
B-1	DHS Intergov Revenue Personnel Costs	\$1,620,000	\$1,620,000	Reduce DHHS revenue budget to correct an oversight in the 2024 departmental revenue budget. Reduce expenditure budget pertaining to OBRA transition, which is not expected to occur in 2024.
B-2	Zoo Other Revenue Operations Costs	\$413,000	\$413,000	Increase revenue budget from sale of two older steam engines and increase expenditures to purchase two replacements.
B-3	Sheriff Intergov Revenue Operations Costs	\$102,701	\$102,701	Transfer seeks to recognize revenue of \$102,701 from the 2023 Edward Byrne Memorial Justice Assistance (JAG) grant funding and establish expenditure authority of \$102,701 for a Camera Tower w/Trailer, PoliceOne Academy LMS, and Lexipol TMS Maintenance.
B-4	Sheriff Intergov Revenue Operations Costs	\$100,000	\$100,000	Transfer to recognize revenue and expenditure authority to purchase CordicoSheild Law Enforcement Wellness App (CSLEWA), \$76,500 (2 years @ \$38,250/year) and to contract with a Mental Health Clinician (Frist Responder Specific) \$123,500 (2 years @ \$61,750/year) form various other governmental organizations. The transfer represents part (2024) of each grant.
B-5	Sheriff Intergov Revenue Operations Costs Personnel Costs	\$173,833	\$14,341 \$159,492	Transfer recognizes revenue and expenditure authority to purchase three CART (Crisis Assessment Response Team) program dedicated vehicles, purchase of CART-branded apparel, overtime expenditures, and attendance of annual CIT (Crisis Intervention Team) training.
B-6	Sheriff Intergov Revenue Operations Costs	\$15,000	\$15,000	To recognize revenue and expenditure of \$15,000 from the State of Wisconsin of \$15,000 for EOD bomb technician equipment for the EOD (Explosive Ordinance Disposal) team.
B-7	DOT Director's Office Intergov Revenue Misc Revenue Operations Costs	\$219,918 \$54,980	\$274,898	To recognize revenue and expenditure from Federal USDOT for 5 Milwaukee County Municipalities to purchase and deploy traffic calming equipment, and study its impacts on motorist, bicycle, and pedestrian safety.
B-8	DOT Director's Office Intergov Revenue Misc Revenue Operations Costs	\$400,000 \$40,000	\$440,000	Federal USDOT revenue to fund a feasibility study of a Shared Bus-Bike only lane and traffic calming on 35th between National and Vliet in Milwaukee. In the interim, temporary traffic calming equipment will be deployed during two separate periods to study the effects.
B-9	DOT Director's Office Intergov Revenue Misc Revenue	\$4,170,600 \$48,623		Carryover rev and exp form '23 to '24. Create expenditure/revenue authority for the Federal Transit Administration Section 5310 Program in the 2024 Operating Budget to reflect Federal FY 2021 and Federal FY 2022 awarded projects for the Milwaukee Urbanized Area recipients and program oversight and administration. To re-establish revenue of \$188,000 and expenditures of \$221,980 to address reckless driving in a comprehensive 19 municipality approach. Based on spend and revenue reimbursement, federal timeline, and carryover nature the transfer will not balance.

	Operations Costs		\$2,939,757	
B-10	DOT Director's Office Intergov Revenue Operations Costs	\$188,000	\$221,980	Carryover rev and exp from '23 to '24. Create expenditure and unrecognized revenue from WisDOT Transportation Alternatives Program (TAP). The goal is to reduce the increase of reckless driving by creating a plan/projects for all 19 municipalities. This portion of the carryover will allow DOT to complete 2024 objectives. To re-establish revenue of \$4,219,223 and expenditures of \$2,939,757 to carry out DOT 5310 initiatives and goals. Based on spend and revenue reimbursement, federal timeline, and carryover nature the transfer will not balance.
C-1	WP073701 Sherman Park Lighting- Construction	\$75,000		The transfer reallocates all budget authority (\$75,000) from existing project WP073701-Sherman Park Lighting into (related) existing project WY012311 to streamline project management efforts.
	WY012311 Sherman Park Re-Imagined		\$75,000	
C-2	WH011001 W Beloit Rd CTH T- S 124 <sup>th</sup> St to S Wollment	\$25,000		The transfer provides surplus funding (\$25,000) from completed capital project WH011001 to cover higher than budgeted signal equipment costs for active capital project WH025501.
	WH025501 Rdway plan & Construction- (Cap)		\$25,000	
C-3	WH011001 W Beloit Rd CTH T S 124 <sup>th</sup> St to S Wollment	\$150,000		The transfer provides surplus funding (\$150,000) from completed capital project WH011001 in order to cover higher than budgeted signal equipment costs active capital project WH025601.
	WH025601 Rdway Plan & Construction – (Cap)		\$150,000	
D-1	WA040401 MKE Concourse D Roof Replacement	\$1,752,595		The transfer decreases the design phase budget (approx. \$202,000) and increases the construction phase (approx. \$1.36 million). This is due to updated bids that were higher than budgeted (approx. \$726,000) and adding in a construction contingency (approx. \$630,000). This appropriation transfer also updates the funding sources accordingly and adds a state matching contribution (approx. \$642,000) received as part of an airport terminal development (competitive) grant award.
	WA040401 MKE Concourse D Roof Replacement		\$1,752,595	
D-2	WA041501 MKE Rehabilitate Taxiway A3 (S of Runway 7R)	\$1,804,414		The transfer provides construction phase funding for active project WA041501 with approximately \$1.59 million in federal/state funds and just under \$226,000 in County funding (via PFC backed general airport revenue bonds).
	WA041501 MKE Rehabilitate Taxiway A3 (S of Runway 7R)		\$1,804,414	
D-3	WA042201 MKE Taxiway A1 between Taxiways A and B	\$1,488,034		The transfer provides construction phase funding for active project WA042201 with approximately \$1.3 million in federal/state funds and about \$186,000 in County funding (via PFC revenue).
	WA042201 MKE Taxiway A1 between Taxiways A and B		\$1,488,034	
D-4	WA042601 MKE Runway Guard Lights at A4	\$318,255		The transfer provides additional federal/state funding of approximately \$278,000 and \$40,225 of County funding (via MKE airport development fund) to cover increased design and construction costs that came in higher than originally budgeted.
	WA042601 MKE Runway Guard Lights at A4		\$318,255	

D-5	WA043302 MKE Passenger Loading Bridge Replacement  WA043302 MKE Passenger Loading Bridge Replacement	\$16,453,677	\$16,453,677	<p>The transfer seeks to streamline active capital project WA0433 (Passenger Loading Bridge Replacements) by:</p> <ol style="list-style-type: none"> <li>1.) Adding approximately \$356,000 in County funding to active capital sub-project WA043301 (via general airport revenue bonds) and establishing it as multi-year design program scope for passenger loading bridge replacements.</li> <li>2.) Create a new capital sub-project (WA043302) to segregate for the construction/replacement.</li> </ol> <p>Aside from the approximately \$356,000 (general airport revenue bonds), no other budget authority is added to active capital project WA0433.</p>
E-1	Debt Service Debt Service Unallocated Contingency	\$323,772	\$161,886 \$161,886	<p>The transfer addresses bond/note proceeds (from various series) that will be outside of IRS expenditure deadlines by the end of 2024. The Office of the Comptroller recommends that these bond/note proceeds be used to pay interest expenses, thereby debt service levy of \$161,886 is freed up by the use of the bond/note proceeds to pay eligible interest expenses. As a result, this transfer request reduces levy in General County Debt Service by \$161,886 and increases the amount in the Countywide unallocated contingency account by \$161,886.</p>

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 \$41,124 to establish expenditure authority in newly created low org 9177 Boerner Botanical Gardens and 9178 Wehr Nature Center for carried over prior year encumbrances. Encumbrances and respective budget authority were carried over to low org 9176 where all horticultural sites were previously budget. This fund transfer aligns the budget authority to the right low org with the encumbered expense.

B-1 The Director of the Office of Strategy, Budget, and Performance requests an appropriation transfer of \$1,620,000 from non-departmental orgs to the Department of Health and Human Services to correct an oversight in the 2024 departmental revenue budget. The 2024 budget included multiple Countywide changes to crosscharges and technical revenue offsets. Additionally, Wisconsin Act 12 significantly changed the amount of fringe benefit costs allocated to departments. Due to an oversight, the updates to some revenues in the Department of Health and Human Services were not included in the 2024 Budget. The total 2024 impact is estimated at \$2.1 million. Since learning of this oversight, SBP has reviewed the 2024 Budget to ensure this did not occur in other areas and updated processes to ensure correct offsets are included. Funding for this transfer comes from non-departmental orgs. The 2024 budget included \$1,620,000 in funding to potentially close the OBRA retirement plan (for seasonal employees) and instead provide those employees with a social security benefit. The budget included funding to pay off liabilities in the OBRA system and to increase social security costs related to the change. The budget indicated that this funding was for a potential closure of the system and an ordinance change would be needed in 2024 for this action to occur. The Office of Corporation Counsel and Retirement Plan Services have further reviewed the OBRA plan and recommend not closing the plan in 2024 due to the administrative complexity of closure and to ensure RPS staff can prioritize a successful transition to the Wisconsin Retirement System for new employees as of January 2025. This transfer covers \$1.6 million of the \$2.1 million estimated revenue shortfall in DHHS. SBP will monitor the 2024 DHHS Budget and may request an additional transfer later in the year if needed to avoid impacts to services.

B-2 The Executive Zoo Director of the Milwaukee County Zoo requests an appropriation transfer of \$413,000 to recognize \$413,000 from the sale of two older steam engines and to authorize the expenditure of \$413,000 to purchase two new replacement trains. The Zoo recently sold the 1916 and 1924 steam engines. The decision to sell these engines was based on the following: 1) replacement parts were more difficult to procure since they needed to be designed first and then made specific for the trains; 2) Zoo staff were approached by an investor who is passionate about preserving these two locomotives in the Riverside and Great Northern Museum (R&GN) located in the Wisconsin Dells. Not only did this provide a generous revenue stream for replacement engines (which will be needed in the future) but it allowed for the preservation of these trains so the public can still see and enjoy the trains in the museum; 3) the Milwaukee County Zoo has a mission of conservation and sustainability. With the replacement of these engines, the Zoo will be able to reduce particulate emissions by 90%, aligning with the County's vision of becoming the healthiest county in Wisconsin and this further supports the Milwaukee County Zoo mission of conservation and sustainability; and 4) new trains provides up-to-date technology, improvements to engineer ergonomics and enhances the ability to run year-round, weather permitting. The proceeds from the sale allow for the purchase of two new engines.

B-3 This fund transfer seeks to recognize revenue of \$102,701 from the 2023 Edward Byrne Memorial Justice Assistance (JAG) grant funding and establish expenditure authority of \$102,701 for a Camera Tower w/Trailer, PoliceOne Academy LMS, and Lexipol TMS Maintenance. The first project is Camera Tower with Trailer for \$73,963. The Milwaukee County Sheriff's Office would like to purchase one camera tower system. The camera tower system, which is built with a trailer base for portable deployment, is necessary to aid in investigations and traffic mitigation throughout Milwaukee County. The camera towers is wirelessly connected to the internet and can be viewed in real-time or recorded for later viewing and use in investigations. They can be placed in areas that have seen increased criminal activity, such as vehicles stolen from parking lots, damage to county property, and areas with increased violent crime. The second Project is PoliceOne Academy for \$23,785. PoliceOne Academy features hundreds of law enforcements and civilians training videos on a

wide range of topics including implicit bias, racial profiling, crisis intervention training (CIT), COVID response, use of force, de-escalation, communications skills, and understanding behaviors, burnout, and depression. The Third project is Lexipol TMS Maintenance for \$4,953. The Training Academy is responsible for the maintenance of the agency's policy manual. The policy manual is subscribed through Lexipol. Lexipol provides a full library of customizable, state-specific law enforcement and correctional policies, that are updated in response to new state and federal laws and court decisions. The online training platform delivers courses and videos designed to meet training mandates, backed by tools to manage license renewal. Lexipol also connects you to wellness resources that protect officers in this high-stress, demanding profession.

B-4 This fund transfer seeks to recognize revenue of \$100,000 from the Department of Justice (DOJ), Office of Community Oriented Policing Services (COPS Office) and establish expenditure authority of \$100,000 to provide public safety personnel with mental and behavioral health resources for the period beginning from October 1<sup>st</sup>, 2023, to September 30<sup>th</sup>, 2025. On October 13, 2023, the grant FY 2023, Law Enforcement Mental Health, and Wellness Act (LEMHWA) Implementation Projects was awarded to Milwaukee County Office of the Sheriff (MCSO). MCSO will use LEMHWA grant funds to purchase CordicoSheild Law Enforcement Wellness App (CSLEWA), \$76,500 (2 years @ \$38,250/year) and to contract with a Mental Health Clinician (Frist Responder Specific) \$123,500 (2 years @ \$61,750/year). MCSO will contract with Lexipol for their Cordico law enforcement wellness solution which enables agencies to provide customized, confidential, mobile wellness resources. The contract will be with a mental health clinician who can offer more immediate and specialized mental health services that supplements the County's EAP program. The total estimated grant amount is \$200,000 for a period of twenty-four months. In the current year (2024) the estimated amount is \$100,000 (\$38,250+\$61,750) and in the subsequent year (2025), it will be \$100,000.

B-5 This fund transfer seeks to recognize revenue of \$173,833 from the Department of Justice (DOJ), Office of Community Oriented Policing Services (COPS Office) and establish expenditure authority of \$173,833 to enhance the current Crisis Intervention Team (CIT) CART program for the period beginning from October 1, 2023, to September 30, 2025. On November 2, 2023, grant FY23 Implementing Crisis Intervention Teams-Community Policing Development Solicitation was awarded to Milwaukee County Office of the Sheriff (MCSO). The CART teams' pair one deputy sheriff and one mental health counselor that respond to 911 calls that require mental health services. The grant funding is to purchase three CART program dedicated vehicles, purchase of CART-branded apparel, overtime expenditures, and attendance of annual CIT training. The total grant amount is \$197,666 for a period of twenty-four months. In the current year (2024) the estimated amount is \$173,833 will be used and in the subsequent year (2025) \$23,833 will be used.

B-6 This fund transfer seeks to recognize revenue of \$15,000 from the State of Wisconsin and establish expenditure authority of \$15,000 for EOD bomb technician equipment for the EOD team. On January 5, 2023, the Milwaukee County Sheriff's Office (MCSO) received a notification from Office of the Emergency Management that the State of Wisconsin, Department of Military Affairs awarded MCSO a Fiscal Year 2023 Homeland Security Program Grant Award for Homeland Security - WEM/Milwaukee County HS Bomb Technician Equipment 2023. Grant Number 2023-HSW-02A-13586, CFDA #97.067 in the amount of \$15,000. Funds will be used by the Milwaukee County Sheriff's Office to purchase EOD bomb technician equipment. The equipment will help prepare EOD to response to bomb related incidents and allow the technicians to safely perform their duties.

B-7 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 2023 Safe Streets and Roads for All (SS4A) award for which Milwaukee County will receive \$219,918 from the United States Department of Transportation (USDOT). The goal of this grant award is for the five participating Milwaukee County municipalities (Greendale, Shorewood, South Milwaukee, Wauwatosa and West Allis) to purchase and deploy temporary traffic calming equipment and study its impacts on motorist, bicycle and pedestrian safety. The findings will inform Milwaukee County's Safe Streets Action Plan as well as each participating municipality's Safe Streets Action Plan, all funded by our 2022 SS4A grant award. The local share (\$54,980)

will be covered by funds from each participating municipality's 2024 budget. No Milwaukee County funds will be used as a part of this project. File #23-832 has authorized the County to accept funding for the project

B-8 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 2023 Areas of Persistent Poverty (AoPP) award for which Milwaukee County will receive \$400,000 from the United States Department of Transportation (USDOT). The goal of this grant award is to fund a feasibility study of a Shared Bus-Bike Only Lane on 35th Street between National Avenue and Vliet Street in the City of Milwaukee. Traffic calming equipment will be deployed on a temporary basis during two separate periods of study and data, analysis and feedback will be gathered to determine what makes the most sense to prioritize bus, bike and pedestrian safety. The local share (\$40,000) is expected to come from remaining ARPA funds or tax levy as indicated by the Office of Strategy, Budget and Performance.

B-9 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 2024 Operating Budget to reflect Federal Fiscal Year 2021 and Federal Fiscal Year 2022 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.

B-10 The Director of the Milwaukee County Department of Transportation (MCDOT) is requesting approval of an appropriation transfer to Carryover expenditure authority and unrecognized revenue from the WisDOT 2022-2026 Transportation Alternatives Program (TAP) award for which Milwaukee County will receive \$188,000 when completed in 2024. 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. As a multi-year grant, we are requesting Carryover from 2023 to 2024 for the portion of the grant to be completed in 2024.

C-1 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$75,000 from WP073701-Sherman Park Lighting into WY0123113 Sherman Park Re-Imagined. WP073701 was created via resolution #21-1072 from Org 1940-1945 for the purpose of planning & design to upgrade and enhance security and pathway lighting in Sherman Park. Sherman Park is located within the City of Milwaukee and the park lighting functions off of the existing City of Milwaukee lighting grid. Parks worked with the City to improve the lighting but was ultimately unsuccessful due to the interconnected nature of the two systems. In 2023, the County Board of Supervisors approved File #23-426 appropriating American Rescue Act Plan funding toward a joint project between Milwaukee County and the Boys and Girls Club of Greater Milwaukee to ReImagine Sherman Park. The project scope will include the conversion of the existing wading pool to a splash pad, improvements and/or relocation of the waste management area adjacent to the proposed splash pad area and pathway and lighting improvements throughout the park. To take advantage of newly appropriated funding and streamline efforts, Milwaukee County Parks requests the transfer of the entire project balance in WP0737012-Sherman Park Lighting into WY0123113-Sherman Park Re-Imagined.

C-2 The Director of Milwaukee County Department of Transportation (MCDOT) requests a 2024 appropriation transfer for expenditure authority in the amount of \$25,000 for capital improvement project WH025501 Signal at Forest Home & Speedway Dr. Intersection. The construction phase of this project is estimating to be higher than expected and allocating \$25,000 will assist in covering these costs. MCDOT is requesting funds to be transferred from project WH011001 W. Beloit Rd - CTH T-S 124th to St to S. Wollmer Rd., in which the project closeout has been completed, resulting in available funds. Project WH011001 will be closed after the execution of fund transfers related to this project.

C-3 The Director of Milwaukee County Department of Transportation (MCDOT) requests a 2024 appropriation transfer for expenditure authority in the amount of \$150,000 for capital improvement project WH025601 Signals at Rawson Ave Intersections 68th, 51st, and 31st. The construction phase of this project is estimating to be higher than expected and allocating \$150,000 will assist in covering these costs. MCDOT requests funds to be transferred from project WH011001 W. Beloit Rd - CTH T-S 124th to St to S. Wollmer Rd., in which the project closeout has been completed, resulting in available funds. Project WH011001 will be closed after the execution of fund transfers related to this project.

D-1 The Director of Transportation and the Airport Director request an appropriation transfer for project WA0404 - MKE Concourse D Roof Replacement to decrease the design phase and increase the construction phase due to updated bids and adding in a construction contingency. This appropriation transfer also updates the funding sources accordingly and adds in a state matching contribution that was received as part of the grant award. The design phase for this project was previously budgeted at \$599,990; this fund transfer decreases the design phase by \$201,746 for a new design total of \$398,244. This is design decrease is reflected in the following expected funding sources: a decrease of \$147,964 Federal; a decrease of \$37,122 Airport Development Fund (ADF), a decrease of \$47,124 Passenger Facility Charge (PFC) Back Bonds and an increase of \$30,464 State. The total projected expected funding sources are as follows: \$243,709 Federal, \$30,464 State, \$73,276 Airport Development Fund (ADF) and \$50,795 Passenger Facility Charge (PFC) Back Bonds. The construction phase for this project was previously budgeted at \$7,265,200; this fund transfer increases the construction phase by \$1,356,646, which includes adding in a contingency of \$629,977, for a new construction total of \$8,621,846. This increase is reflected in the following expected funding sources: \$147,965 Federal, \$611,336 State, \$550,222 local share funded by ADF, and \$47,123 Passenger Facility Charge (PFC) Backed Bonds. The total projected expected funding sources are as follows: \$4,890,687 Federal; \$611,336 State; \$1,232,804 Passenger Facility Charges (PFC) Backed Bonds and \$1,887,019 Airport Development Fund (ADF).

D-2 The Director of Transportation and the Airport Director request an appropriation transfer for project WA0415 - MKE Rehabilitate Taxiway A3 south of Runway 7R to establish the construction phase. The design phase for this project was included in the 2024 Adopted Capital Budget. This appropriation transfer establishes the construction phase for the project at an estimated cost of \$1,804,414 based on bids received on 01/12/2024. The construction phase of this project uses the following expected funding sources \$1,353,311 Federal, \$225,551 State, and \$225,552 in local airport funding share as Passenger Facility Charge (PFC) Backed Bonds.

D-3 The Director of Transportation and the Airport Director request an appropriation transfer for project WA0422 - MKE Remove Taxiway A1 between Taxiways A and B to establish the construction phase. The design phase for this project was included in the 2024 Adopted Capital Budget. This appropriation transfer establishes the construction phase for the project at an estimated cost of \$1,488,034 based on bids received on 01/12/2024. The construction phase of this project uses the following expected funding sources \$1,116,026 Federal, \$186,004 State, and \$186,004 in local airport funding share as Passenger Facility Charge (PFC) PayGo.

D-4 The Director of Transportation and the Airport Director request an appropriation transfer for project WA0426 - MKE Runway Guard Lights at A4, to increase both the design and construction phase due to updated bids received 01/12/2024. The design phase for this project was previously budgeted at \$41,663; this fund transfer increases the design phase by \$30,793 for a new Design total of \$72,456. This increase is reflected in the following expected funding sources: \$23,095 Federal, \$3,849 State, \$3,849 local share funded by ADF. The construction phase for this project was previously budgeted at \$255,258; this fund transfer increases the construction phase by \$287,362 for a new construction total of \$542,620. This increase is reflected in the following expected funding sources: \$215,522 Federal AIG Allocation, \$35,920 State, \$35,920 local share funded by ADF.

D-5 The Director of Transportation and the Airport Director request an appropriation transfer for project WA0433 - MKE Passenger Loading Bridge Replacement to increase the design to accommodate a multi-year design and move the initial year of construction into a distinct subproject. The design phase for this project was previously budgeted at \$467,430 funded by General Airport Revenue Bonds (GARBs); this fund transfer increases the design phase by \$356,507 with the increase funded by GARBs for a new design total of \$823,937. The increase is being requested to create a multi-year design program for passenger loading replacement (2024, 2025, 2026, and 2027). In conjunction with adding in a multi-year design for project WA0433011, the acquisition and construction for the passenger loading bridges to be purchased in 2024 are moved into and established as a distinct subproject WA433022 with the funding source, which is unchanged, being GARBs. The acquisition and construction for the passenger loading bridges occurring in each year of the replacement program after 2024 will be established as further distinct subprojects when future appropriations are created either through future budget requests or through future capital project appropriation transfer requests.

E-1 A 2024 appropriation transfer of \$161,886 is requested by the Milwaukee County Comptroller in order to allocate \$161,886 of unspent bonds/notes from the Debt Service Reserve ("DSR") to pay eligible interest expenses and allocate \$161,886 of levy from Org Unit 9960 General County Debt Service to Org. 1945 Appropriation for Contingency. There are \$161,886 of unspent bond/note proceeds can be allocated from the DSR to pay 2024 eligible debt service interest expenses. The total amount is made up of \$33,133 of General Obligation Transit Bonds, Series 2020B; \$64,234 of General Obligation Taxable Note, Series 2020C; \$56,475 of General Obligation Promissory Notes, Series 2020D; and \$8,043 of General Obligation Transit Promissory Notes, Series 2021C. All of these bond/note proceeds will be outside of IRS expenditure deadlines by the end of 2024; therefore, the Office of the Comptroller recommends that these proceeds are used to pay interest expenses. Debt service levy of \$161,886 will be freed up by the use of the bond/note proceeds to pay eligible interest expenses. This appropriation transfer will reduce levy in Org. Unit 9960 General County Debt Service by \$161,886 and increase the amount in the Countywide unallocated contingency account by \$161,886.