

January 2026 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 2026 appropriations of the respective listed departments:

#	Dept Account Series:	Transfer From:	Transfer to:	Reasoning:
B-1	Office of Equity Other Revenue Operations Costs	\$10,000	\$10,000	This transfer seeks to add additional expense and revenue dollars related to the CitiStart Grant awarded in 2025. The purpose of the CityStart grant is to develop/ build onto the economic development blueprint for Milwaukee County.
B-2	Parks Other Revenue Operations Costs	\$50,000	\$50,000	This transfer seeks to add additional expense and revenue related to the Robert Woods Johnson Foundation's Culture of Health award. The purpose of the grant is to "honor(s) the work of communities that are at the forefront of addressing structural racism and other injustices to advance health, opportunity, and equity for all." The County will do so by improving the King and Kozy community Centers.
D-1	WA043303/4 MKE Passenger Loading Bridges Phases 2, 3, 4 WA043303/4 MKE Passenger Loading Bridges Phases 2, 3, 4	\$678,345	\$678,345	This transfer seeks to realign revenue sources (\$678,345) within capital project WA0433 - MKE Loading Bridge Replacement by replacing general airport revenue bond (GARB) revenue with Airport Development Fund (ADF) revenue so that related project work components are funded with the appropriate revenue sources.
E-1	Debt Service Reserve Debt Service Reserve Contingency Parks Operations Costs WH025201 Highway Capital Closeout Costs WP0695012 Washington Park Bridge Replacements WH024201 North Shop Improvements WP083401 Harley Park Improvements WP071403 KK Parkway-Jackson Park Drive Turf Restoration	\$1,661,173	\$805,587 \$22,139 \$46,000 \$25,000 \$25,000 \$90,000 \$146,447 \$153,000	This transfer seeks to reallocate \$805,586.71 of bonds and notes from the Debt Service Reserve ("DSR-998") to pay eligible 2026 interest expenses, allowing for a like amount of levy financed expenditure authority from the General County Debt Service ("GCDS-996") to be reallocated to the following: 1.) \$783,447 for 7 projects (1 operating, 6 capital) requiring additional funds; 2.) \$22,139.71 to the County Appropriation for Contingencies (194-1945).

	WV004601 Warnimont Park Gun Club Remediation		\$298,000	
H-1	Debt Service Reserve	\$164,572		This transfer seeks to move \$164,572 from the Debt Service Reserve (DSR) to DAS-Economic Development and Real Estate Services for expenditures related to the Building Bridges Program. File #25-333 authorized the Economic Development Director to utilize the balance of the Economic Development Fund - 37005 to establish the Building Bridges Program. In 2025, the Office of the Comptroller determined that the balance of the Economic Development Fund would be moved into the Debt Service Reserve.
	Economic Development Personnel Costs	\$106,879		
	Operations Costs	\$57,693		
H-2	Non Departmental Expenditures	\$1,615,068		This transfer seeks to move \$1,615,068 from Agency 194 - Non-Departmental Expenditures to various departments to provide FY 2026 funding for Compensation Transformation Project changes from December 2025 (File #26-16). In 2026, \$1,858,716 was budgeted in Agency 194 for this purpose.
	Office of Equity Personnel Costs	\$5,540		
	County Executive Personnel Costs	\$5,500		
	Human Resources Personnel Costs	\$63,468		
	DAS Personnel Costs	\$99,351		
	IMSD Personnel Costs	\$11,004		
	Risk Personnel Costs	\$10,836		
	SBP Personnel Costs	\$12,783		
	Courts Personnel Costs	\$5,486		
	Election Commission Personnel Costs	\$2,896		
	Clerk Personnel Costs	\$7,668		
	ROD Personnel Costs	\$6,055		
	Comptroller Personnel Costs	\$5,287		
	Sheriff Personnel Costs	\$9,100		

	CRC	Personnel Costs	\$35,480	
	Emergency Management	Personnel Costs	\$53,771	
	Medical Examiner	Personnel Costs	\$11,988	
	Airport	Personnel Costs	\$55,104	
	Transportation Services	Personnel Costs	\$15,133	
	Highway	Personnel Costs	\$2,521	
	Directors Office	Personnel Costs	\$498	
	BHS	Personnel Costs	\$321,547	
	DHHS	Personnel Costs	\$365,257	
	Parks	Personnel Costs	\$157,368	
	Zoo	Personnel Costs	\$351,427	

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, 2/3 County Board Approval

Detailed Explanations:

B-1 The Office of Equity is requesting a fund transfer to establish authority for grant revenue in account 49060 - Other Miscellaneous Revenue. The revenue associated with the CityStart Grant is structured to be disbursed in two phases to align with grant compliance requirements. An amount of \$90,000 was received in 2025. The remaining \$10,000 is contingent upon the successful completion of all related projects and the timely submission of final reports and deliverables, which are expected to occur in 2026. This fund transfer ensures that revenue recognition and expenditures is appropriately aligned with grant conditions, promotes accurate financial reporting, and maintains compliance with applicable accounting and grant management standards.

B-2 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$50,000 to establish additional revenue and expenditure authority. The request is to establish 2026 budget for \$50,000 awarded by the Robert Wood Johnson Foundation's Culture of Health Prize for community center improvements and programming in 2025. The total prize awarded was \$155,000. This work will continue in 2026 and remaining unspent funds of \$50,000 were deferred in December 2025.

D-1 The Director of Transportation and the Airport Director request an appropriation transfer for project WA0433 - MKE Loading Bridge Replacement, phases 2,3, and 4, to redistribute the revenue budget within each project phase without changing the total cost of each. The loading bridge replacement is a multi-year project to replace aging jet bridge infrastructure that exceeds its useful life. This project also covers changes associated with the fuel pit, foundation, and electrical infrastructure on an as-needed basis. Due to a variety of airfield changes at various gates, new pavement markings are required to ensure compliance with safe and secure flight operations at the airport. *The expenditures on pavement markings require airport discretionary funding (i.e. ADF revenue instead of general airport revenue bonds).* While there is no change in scope or total project cost in any of the phases, however, through this transfer, the Airport is aligning expenditures with the correct revenue sources. Based on the bids received, amounts of \$375,200 for phase 2, \$149,330 for phase 3, and \$153,815 for phase 4 are being transferred from the rate-based general airport revenue bond (GARB) to the Airport's local revenue, the Airport Development Fund (ADF). There are sufficient local ADF funds available to cover this realignment of revenues.

E-1 A **2026** appropriation transfer request of \$805,586.71 is requested by the Milwaukee County Comptroller to reallocate bonds and notes from the Debt Service Reserve ("DSR") to pay eligible 2026 interest expenses. The appropriation transfer will also reallocate 2026 levy financed expenditure authority to projects that require additional cash financing and \$22,139.71 to increase the amount in the unallocated contingency account. The transfer will provide \$298,000 to Project WV004601 Warnimont Gun Club Remediation. The 2019 Adopted Capital Improvements Budget included \$241,017 to perform remedial action to lessen the environmental impacts from the operation of the Cudahy Sportsmans Club within Warnimont Park. The scope of the project will include installation of a cap on top of contaminated soils and also installing a fence to discourage contact with soils. The scope also includes capping of the site with one foot of soil and vegetation to prevent direct contact with contaminants. An additional \$208,000 was included in the 2022 Adopted Capital Improvements Budget. The project was put on hold to align with a lake bluff study to ensure compliance with the study. Bids for the project were received in Q4 2025. Bids were higher than anticipated. Bids were reviewed by the consultant and were determined to be reasonable and related to the significant inflation during and after COVID and the current climate and high variable around soil movements, acquisition, and disposal. The transfer will provide \$153,000 to Project WP071403 - KK Parkway Jackson Park Drive. The 2025 Adopted Capital Improvements Budget included an appropriation of \$3,409,940 for the construction phase of the project. Although bids have not yet been received, the design estimate anticipates that the project does not have sufficient funds available in project contingency. The additional funds included in this fund transfer will be used to establish 12% project contingency to ensure successful construction phase in 2026. Current contingency stands at 7%. This transfer will provide \$146,447 to Project WP083401 - Harley Park Improvements to replace the bonds that were going to be used to finance the project. This provides greater flexibility for the implementing the project by allowing the project to proceed with activities without the constraints associated with bond rules and regulations. In addition, cash

funding simplifies project administration and reduces the need for additional compliance monitoring related to bond proceeds. This transfer will provide \$90,000 to Project WH024201 - North Shop Improvements. Previous appropriations have provided a total of approximately \$16.9 million for the project. The project included the building of a new North Shop facility. The original scope included the demolition of the old structure, but it was not included due to budget constraints. County Board Resolution 25-101 was approved in February 2025 and provided an additional \$400,000 for the project. Of the \$400,000, \$250,000 was included for demolition of the old structure. The \$90,000 included in this transfer was determined to be needed based on bids that were received in Q3 2025. The amount includes appropriate funds for consulting, oversight, and contingency. This transfer will provide \$46,000 to Agency 900 - Parks, Recreation and Culture. These funds will be used to finance consultant fees needed to complete a study associated with a FEMA Letter of Map Revision. This map revision is required as part of permits taken out for Project WP068501 Lyons Park Bridge Replacements. The funds are being allocated to Parks Operations since the project was completed in 2019 has been closed out since 2023. The transfer will provide \$25,000 to Project WP069501 - Washington Park Bridge Replacements. Previous appropriations have provided a total of approximately \$2.1 million for the project. County Board Resolutions 25-101 and 25-387 provided an additional \$100,000 and \$30,918 for the project respectively in February and June 2025. These funds are needed to close out the project. The transfer will provide \$25,000 to Project WH025201 - Highway Capital Closeout Costs. This project was created to cover cost associated with Transportation Services capital projects that are no longer open. These costs are related to final and closeout charges from the Wisconsin Department of Transportation. Finally, the transfer will allocate the remaining \$22,139.71 to the countywide appropriation for contingencies account.

H-1 The Director of the Department of Economic Development requests an appropriation transfer of \$164,572 for 2026. Transfer of funds from Debt Service Reserve Account to appropriate accounts in (DAS) EDRES for expenditures related to Building Bridges Program. Expenditures include salary, social security, and fringe costs related to limited term Business Liaison Position. Professional service costs related to the Building Bridges Program are also included. New in 2025, DAS-EDRES has begun the Building Bridges Small Business Program focused on activating commercial corridors through brick-and-mortar small businesses. File #25-333 authorized the Economic Development Director to utilize the balance of the Economic Development Fund - 37005 to establish the Building Bridges Program. In 2025, the Office of the Comptroller determined that the balance of the Economic Development Fund would be moved into the Debt Service Reserve. A transfer will occur in 2026 from the Debt Service Reserve to DAS-EDRES to establish the revenue and expenditures for the Building Bridges Program.

H-2 The Interim Director of the Office of Strategy, Budget, and Performance requests a FY 2026 appropriation transfer of \$1,615,068 to increase salary and social security expenditures within the agencies noted above to reflect changes made during the December 2025 (File #26-16 - January Report) Compensation Transformation Project phases. Funding for these compensation changes is included in Agency 194 - Non Departmental Expenditures. In 2026, \$1,858,716 was budgeted. This transfer does not include the County Board due to State statute limitations.

2026 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2026 Budgeted <u>Unallocated</u> Contingency Appropriation Budget	\$4,000,000
Approved Transfers from Budget through January 9, 2026	
Unallocated Contingency Balance as of January 9, 2026	<u>\$4,000,000</u>
Transfers to/from the Unallocated Contingency PENDING January 2026 CB Approval, and Finance Committee through January 9, 2026	
Total Transfers PENDING in Finance Committee	<u>\$0</u>
Net Balance	\$4,000,000

ALLOCATED CONTINGENCY ACCOUNT	
2026 Budgeted <u>Allocated</u> Contingency Appropriation Budget	\$500,000
Approved Transfers from Budget through January 9, 2026	
Allocated Contingency Balance as of January 9, 2026	<u>\$500,000</u>
Transfers from the Allocated Contingency PENDING January 2026 CB Approval, and Finance & Audit Committee through January 9, 2026	
Total Transfers PENDING in Finance Committee	<u>\$0</u>
Net Balance	\$500,000