

September 2025 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 2025 appropriations of the respective listed departments:

#	Dept Account Series:	Transfer From:	Transfer to:	Reasoning:
A-1	DHHS Operations Costs Operations Costs	\$13,650,465	\$13,650,465	This transfer seeks to adjust abatement and crosscharges that were moved in a prior fund transfer. The goal is to move the abatements and crosscharges to individual low orgs as opposed to them all being in one low org.
A-2	OEM Personnel Costs Operations Costs	\$100,000	\$100,000	This transfer seeks to move vacancy savings in the personnel budget to commodities to satisfy Motorola contractual obligations.
A-3	SBP Personnel Costs Operations Costs	\$20,000	\$20,000	This transfer seeks to move personnel resources to operations costs for one-time costs related to website support contract in the PMO., and continuation of the "Future State" project.
B-1	Parks Other Revenue Personnel Costs	\$24,000	\$24,00	This transfer seeks to establish additional revenue and expenditure authority to cover the cost of interns at Boerner Botanical Gardens. The funding is provided by the Radler foundation and the Friends of Boerner.
B-2	Parks Other Revenue Operations Costs	\$10,000	\$10,000	This transfer seeks to establish additional revenue and expenditure authority for Harley Park maintenance. The funds are received from the Parks Foundation.
B-3	DHHS Intergov Revenue Operations Costs	\$4,490,409	\$4,490,409	This transfer seeks to establish additional revenue and expenditure authority for the Housing Choice Voucher Program (Section 8). The addition reflects the most recent budget award by the U.S. Department of Housing and Urban Development.
C-1	WP076001 McKinley Beach Safety Improvements WP0778012 Bend Park Dredging	\$100,000	\$100,000	This transfer seeks to reallocate \$100,000 of surplus budget authority from completed project capital project WP076001-McKinley Beach Safety Improvements to capital project WP077801-Bender Park Boat Launch - Sediment Abatement to help cover higher than anticipated bids.
C-2	WY082602 Zoo Point of Sale DAS Operations Costs	\$978,139	\$978,139	This transfer seeks to reallocate \$978,139 of (tax levy funded) budget authority from capital project WY082602-Zoo Point of Sale (POS) to the Zoological Department's operating budget to pay for the systems licensing fees (5 years), pursuant to guidance from the Comptroller's Office.
C-3	WY0625104 Courthouse 7 <sup>th</sup> Floor WO016501 Countywide ADA Restrooms Phase 2 WC031401 Historic Courthouse 308 Reconfiguration	\$1,000,000 \$6,150	\$200,000	This transfer seeks to reallocate \$1.0 million of surplus budget authority from capital project WY0625104-Courthouse 7th Floor Remodel-Phase 2 to new capital project WC031401-Historic Courthouse Suite 308 Reconfiguration Reallocate (\$200,000), WO018901-Countywide ADA Restrooms Phase 3 (\$100,000), and to Appropriation for Contingencies (\$700,000). This transfer also seeks to reallocate \$46,854.07 of surplus budget authority from WO016501-Countywide ADA Restrooms to WO018901-Countywide ADA Restrooms Phase 3.

	WO018901 Countywide ADA Restrooms Phase 3  Non Departmental Revenues (Contingency)		106,150  \$700,000	
D-1	<del>WP081301 Oak Leaf Trail Network Plan</del> <del>WH029301 30<sup>th</sup> St Corridor Study</del> <del>WP081301 Oak Leaf Trail Network Plan</del> <del>WH029301 30<sup>th</sup> St Corridor Study</del>	<del>\$800,000</del> <del>\$800,000</del>	<del>\$800,000</del> <del>\$800,000</del>	This transfer seeks to reallocate \$800,000 of budget authority from capital project WP081301 - Oak Leaf Trail Network Study to newly created project WH029301 - 30th Street Corridor Study to provide better project management and improve the tracking of grant funding as each project provides separate and distinct scopes
D-2	WA045601 MKE Baggage Handling Control System Replacement  WA045601 MKE Baggage Handling Control System Replacement	\$290,000	\$290,000	This transfer seeks to establish \$290,000 of budget authority for the design phase of new capital project WA045601 - MKE Baggage Handling Control System Replacement. The design phase of this project will be funded with Airport Development Fund (ADF) revenue.
D-3	WS014901 Clinton Rose Senior Center Renovation  WS014901 Clinton Rose Senior Center Renovation	\$1,377,220	\$1,377,220	This transfer seeks to realign \$1,377,220 of budget authority within capital project WS014901-Clinton Rose Senior Center Renovation to better align accounts and help with project budget management and tracking.
D-4	WP081801 Tiefenthaler Park Improvements  WP081801 Tiefenthaler Park Improvements	\$148,776	\$148,776	This transfer seeks to realign \$148,776 of revenue from the Milwaukee Parks Foundation and create additional budget authority for existing capital project WP081801-Tiefenthaler Park Improvements to be used for new recreational amenities, including outdoor fitness equipment and interactive musical instruments in Tiefenthaler Park.
D-5	WP082701 Walker Square Park Improvements  WP082701 Walker Square Park Improvements	\$225,000	\$225,000	This transfer seeks to realign \$225,000 of budget authority within capital project WP082701-Walker Square so that the budget authority is properly aligned between the design and construction phases.
D-6	WU050102 Charles Allis Window and Door Replacement  WS012701 Kelly Sr Center Boiler Replacement	\$50,000	\$50,000	This transfer seeks to reallocate \$50,000 of surplus budget authority from completed project capital project WU050102-Charles Allis Window and Door Replacement to capital project WS012701-Kelly Sr Center & Nutrition Site Boiler Replacement to help cover scope costs that are required for direct air intake duct work requirements but were not included as part of the original estimate.

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 Director of the Department of Health and Human Services requests a departmental fund transfer of \$13,650,465 to adjust Abatement and Administrative Service Cross Charges due to the reallocation of Central Service Allocation Costs in DHHS low org 8260 to individual DHHS low orgs. Original SBP fund transfer to correct Central Service Allocation did not factor in the impact on the Abatement/Administrative Service Cross Charge.

A-2 The Director of the Department of the Office of Emergency Management requests an appropriation transfer of \$100,000 to overcome unforeseen unbudgeted expenses in other portions of OEM's budget. The unforeseen unbudgeted expenses relate to the cost of radio replacement for Motorola APX 7000 that was moved from Capital Projects in 2025 into OEM's operating budget. Redirecting funds to commodities ensures responsiveness to external circumstances that require immediate non-personnel expenditures. Cost savings in personnel are attributable to prolonged vacancies stemming from limited applicant pools and competitive market conditions.

A-3 The Director of the Office of Strategy, Budget, and Performance requests an appropriation transfer from personnel to one-time services. There is a salary surplus due to a vacant position that was abolished in the 2026 requested budget. SBP is requesting to increase funding \$10,000 for a website support contract in the Project Management Office program area and \$10,000 to continue the future state project contract in the Strategy program area. The additional funds would allow for a more thoughtful and deliberate approach to the future state project. The extension will support deeper work in three key areas: expanding the current state assessment, ensuring more meaningful community engagement, and allowing adequate time to develop well-informed future state recommendations. This added time will help ensure the final deliverables are comprehensive, inclusive, and aligned with stakeholder needs.

B-1 The Director of the Department of Parks requests an appropriation transfer of \$24,000 to establish additional revenue and expenditure authority for 900 9177 Boerner Botanical Gardens. The request is to recognize funds of \$21,000 from the Radler Foundation and \$3,000 from the Friends of Boerner to be received in 2025. The funds will cover the cost of interns.

B-2 The Director of the Department of Parks requests an appropriation transfer of \$10,000 to establish additional revenue and expenditure authority for 900 9430 Park Maintenance. The request is to recognize funds of \$10,000 from Harley Davidson via the Milwaukee Parks Foundation to be received in 2025. The funds will cover the cost of Harley Park maintenance activities.

B-3 A transfer of \$4,490,409 is requested by the Director, Department of Health and Human Services (DHHS), to align with 2025 projected actual expenditures and revenue for the federal Housing Choice Voucher (Section 8) Program. The transfer increases both revenue and expenditures by \$4,490,409 to reflect the most current budget authority awarded by the U.S. Department of Housing and Urban Development. This increase is attributed to rent inflation and a rise in the number of tenants.

C-1 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$100,000 of expenditure authority from Project WP076001 McKinley Beach Safety Improvements to Project WP077801 Bender Park Boat Launch - Sediment Abatement. Financing for the \$100,000 is provided from tax levy. The 2024 Adopted Capital Improvements Budget includes \$820,500 for Project WP077801 to support dredging efforts at the Bender Park Boat Launch. This work is essential to ensure safe public access to the harbor and maintain Bender Park's status as a designated "safe harbor of refuge" for emergency response and vessel safety during inclement weather. In May of 2025 only one bid was received for dredging work, and it was over budget due to contractor workload/interest, compressed schedule for completion, permitting commitments

related to the design documents. A rebid of the project took place in June of 2025 with revised schedule and dredging quantities but only 2 bids were received, both over available project funding due to mechanical dredging requirements, barge access, and spoil handling considerations. The requested transfer will provide the additional funding necessary to proceed, and a third rebid is planned for August of 2025. Upon approval and award, the project is expected to be substantially completed by June of 2026, with work including dredging the boat launch to an operable depth, placing spoils in the upper portion of Bender Park, and related restoration. The source of the transferred funds is Project WP076001 – McKinley Beach Safety Improvements. In June 2022, the County Board and County Executive approved Resolution 22-761, allocating \$712,190 to address dangerous rip current conditions that led to multiple near drowning and drowning incidents. In July 2023, Resolution 23-594 added \$319,371 to the project. The work, including placing a variety of sand types and related regrading was substantially completed in May of 2024, and project close-out is anticipated by the end of 2025. Surplus funds are available for reallocation.

C-2 An appropriation transfer is requested by the Executive Director of the Zoo to move \$978,139 of expenditure authority from Project WY0826027 - Zoo Point of Sale System (Levy Swap) to Org. 1197 Central Spend Non-BHS. In June 2022, the County Board and County Executive approved Resolution 22-592, allocating approximately \$22 million in American Rescue Plan Act (ARPA) funds to various fiscal health initiatives, including roughly \$1.9 million for Project WY082602 – Zoo Point of Sale System. Subsequently, in June 2024, Resolution 24-535 was adopted, reducing the project's budget by \$176,252 and shifting its funding source from federal ARPA funds to the County's tax levy. A Purchase Order was recently issued for the Zoo Point of Sale System, which includes five years of licensing fees. Per guidance from the Office of the Comptroller, these licensing expenses must be budgeted within an operating account. Accordingly, this appropriation transfer will reallocate \$978,139 in expenditure authority from the capital project to Org. 1197, which centrally manages the County's IT licensing expenditures. All related encumbrances will also be transferred. This transaction will have no net budgetary impact on either the project or Org. 1197.

C-3 An appropriation transfer is requested by the Director-Department of Administrative Services and Director - Office of Strategy, Budget, and Performance for an appropriation fund transfer to: 1) Reallocate \$200,000 in budget authority from Project WY0625104 – Courthouse 7th Floor Remodel – Phase 2 to Project WC031401 – Historic Courthouse Suite 308 Reconfiguration; 2) Reallocate \$106,149.78 in budget authority from Projects WY0625104-Courthouse 7th Floor Remodel - Phase 2 and WO0165012-Countywide ADA Restrooms Phase 2 to WO0189012-Countywide ADA Restrooms Phase 3; 3) Reallocate \$700,000 in budget authority from Project WY0625104 – Courthouse 7th Floor Remodel Phase – 2 to an allocated contingency account in Agency 194-1945.

#### Historic CH Suite 308 Reconfiguration (\$200,000):

Adopted County Board Resolution 22-977 provided initial American Rescue Plan Act (ARPA) funding for WY062510 - Courthouse 7th Floor Remodel - Phase 1 (\$750,000). In October 2023, County Board Resolution 23-808, provided additional tax levy funding (converted from ARPA revenue) of \$1,345,000 to WY062510 - Courthouse 7th Floor Remodel to complete Phase 1 and tax levy funding (converted from ARPA revenue) of \$4,380,674 to Project WC027701 – Courthouse 7th Floor Renovation – Phase 2.

In September 2024, the County Board and County Executive approved an appropriation transfer to consolidate capital projects WC027701 and WY062510, with the goal of improving budget and schedule management. The combined project number is now WY062510.

The WY062510 - Courthouse 7th Floor Remodel was complete reconfiguration of the Family Court space including new walls, ceilings, floors, electrical, HVAC, furniture, fixtures and equipment. This reconfiguration required onsite staff to vacate the 7th floor for the duration of the project construction. The project remodeled and utilized Room 308 in the Courthouse as swing space for court operations. This appropriation transfer is being processed to move \$200,000 of surplus expenditure authority to Project WC031401. The Courthouse 7th

Floor Remodeling project was substantially completed in April 2025. The project is anticipated to be closed out in September 2025.

Project WC031401 will replace elements disrupted by the temporary hosting of Family Court operations. The scope of work includes demolishing the existing all temporary wall partitions and removal of all furniture and equipment located in the front portion of DAS Suite 308. The new space will house a large drywalled conference space that can accommodate 20-40 people with a mobile partition to divide the space into 2 rooms for flexibility. In addition, all new AV equipment will be provided to enhance efficiency and ease of use. Paint, electrical, lighting and HVAC updates will be completed as needed to support the remodel. The remainder of the space will provide a improved workstation at the front entrance for the Senior Executive Assistant as well as provide new workstations for hoteling and future DAS staff.

Countywide ADA Restrooms Phase 3 (\$106,149.78):

The WY062510 - Courthouse 7th Floor Remodel was complete reconfiguration of the Family Court space including new walls, ceilings, floors, electrical, HVAC, furniture, fixtures and equipment. This reconfiguration required onsite staff to vacate the 7th floor for the duration of the project construction. The project remodeled and utilized Room 308 in the Courthouse as swing space for court operations. This appropriation transfer is being processed to move \$100,000 of surplus expenditure authority to Project WO018901. The Courthouse 7th Floor Remodeling project was substantially completed in April 2025. The project is anticipated to be closed out in September 2025.

Project WO016501 was completed through the Design Phase and then did not move forward to construction. The Project has surplus budget authority of just under \$6,150.

WO018901 includes demolishing the majority of 2 existing Jury Room Restroom and required asbestos abatement associated with that work. The restroom will be replaced with 2 new ADA compliant restrooms, with all new floors' walls, ceilings and fixtures. Construction activities must be completed during 2nd shift hours to avoid negative impact on daily Court Operations. Additional funds are needed to accommodate the off hours work, additional staff time for escorting vendors during off hours work and expanded asbestos abatement required in unforeseen areas.

Reallocation of surplus budget authority from project WY062510 - Courthouse 7th Floor Remodel (\$700,000):

After accounting for a \$200,000 allocation to Historic Courthouse Suite 308 Reconfiguration, and \$100,000 towards ADA Restrooms Phase 3, there is an estimated remaining tax levy surplus of \$700,000 projected in Courthouse 7th Floor Remodel (WY062510). The remaining balance of \$700,000 is proposed to be budgeted as an increase to the Appropriation for Contingency in 2025.

~~D-1 An appropriation transfer is requested by the Director of the Department of Transportation ("MCDOT") to move \$800,000 of expenditure authority and associated grant revenue budget from Project WP081301 Oak Leaf Trail Network Study to newly created project WH029301 30th Street Corridor Study. In December 2023, the County Board and County Executive approved an appropriation transfer establishing Project WP081301 Oak Leaf Trail Network Plan. This transfer authorized \$928,000 in expenditure authority and corresponding revenue budget. Funding comprised \$800,000 from the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 ("CRRSAA") and \$128,000 from the Transportation Alternatives Program ("TAP"). The project encompassed two distinct scopes of work: (1) planning for the 30th Street Corridor, and (2) an update to the Trails Network Plan. The proposed appropriation transfer will create Project WH029301 30th Street Corridor Study, effectively separating the 30th Street Corridor planning scope from Project WP081301 Oak Leaf Trail Network Plan. Additionally, the transfer will reallocate \$800,000 of expenditure authority and revenue budget from the Oak Leaf Trail Network Plan to the new 30th Street Corridor Study project. This separation will enhance project management and improve the tracking of grant funding.~~

D-2 The Director of Transportation and the Airport Director request an appropriation transfer to establish the design phase for project WA0456 - MKE Baggage Handling Control System Replacement. This project is for the design of the upgrade to a new baggage control system and replacement of the baggage makeup carousels. Milwaukee Mitchell International Airport (MKE) is experiencing end-of-life issues with the existing baggage control systems as well as the baggage makeup carousels. The airlines manage the baggage system and have requested the airport address this aging infrastructure before it fails and causes major disruptions to the baggage system at MKE. A study was performed to determine system needs and project scope. Based on the analysis, a cost estimate has now been determined for the design portion of the project. Design is anticipated to start to start in October of 2025. The study was not completed in time to include this project in the 2026 capital request. Construction is anticipated to begin in 2027 and end in 2028. This appropriation transfer establishes the design phase at an estimated cost of \$290,000. The design phase of this project uses the Airport Development Fund (ADF) for 100% of expenses.

D-3 The Director of Architecture, Engineering and Environmental Services– Department of Administrative Services requests an appropriation transfer to realign expenditure and revenue budgets within Project WS014901 – *Clinton Rose Senior Center Renovation*. This transfer does not affect the project’s total budget or financing. The 2024 Adopted Capital Improvements Budget included \$370,780 in property tax levy funding for design and planning under *Project WS014901 – Kitchen Upgrades – Clinton Rose Senior Center*. In September 2024, CB Resolution 24-755 authorized a \$125,000 reduction to the project as part of a broader initiative to address a projected \$17–\$19 million County deficit. In December 2024, CB Resolution 24-942 approved the acceptance of \$3,967,737 in Flexible Facilities Program grant funds. The resolution increased the project’s expenditure and revenue budgets, accordingly, renamed the project to *Clinton Rose Senior Center Renovation*, and expanded the scope to include:

- 1) Renovation of the community center with a telemedicine room, wellness suite, multi-purpose space, improved ADA access, and a computer lab;
- 2) Broadband infrastructure improvements;
- 3) Kitchen renovations.

This September 2025 transfer will realign the expenditure and revenue budgets within Project WS014901 - Clinton Rose Senior Center Renovation, but does not change the total budget or total financing for the project

D-4 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$148,776 to establish additional revenue and expenditure authority for Tiefenthaler Park Improvements project (WP0818). County Board File # 24-115 established the project and funding. This request is to recognize the funds of \$148,776 from the Milwaukee Parks Foundation. Funds will be used for new recreational amenities, including outdoor fitness equipment and interactive musical instruments, to further enhance park improvements in Tiefenthaler Park. At this time, Parks is seeking to align the capital account established for this project with the actual grant funding that is available to Parks.

D-5 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$112,500 in expenditure authority and revenue budget from the Construction Phase to the Design Phase of Project WP082701 – Walker Square Park Improvements. In December 2024, the County Board and County Executive approved CB Resolution 24-912, which established Project WP082701 with a total budget of \$750,000, funded by City of Milwaukee Tax Incremental District No. 85. An administrative transfer in 2024 allocated the full \$750,000 to the Construction Phase. This September 2025 request reallocates \$112,500 from the Construction Phase to the Design Phase.

D-6 An appropriation transfer is requested by the Director of Administrative Services (DAS) to reallocate surplus budget authority of \$50,000 from WU0501021-Charles Allis Window and Door Replacement to capital project WS0127012-Kelly Sr Center & Nutrition Site Boiler Replacement.

## WS0127012-Kelly Sr Center & Nutrition Site Boiler Replacement

During construction, the insurance company has identified the requirement for direct air intake duct work for two boilers that were installed as part of this project.

Scope associated with the required change is as follows:

### HVAC Scope

1. Rework of existing (2) boiler relief valve, flow meter and piping.
2. 8" boiler combustion air sheetmetal ductwork from boiler through roof.
3. Drywall ceiling repair.
4. Roofing for (2) duct curbs for boiler intake roof penetration.
5. Opening of roof for duct penetration.
6. Extension of boiler flue venting vertically on roof.
7. Hydro-Flo boiler on site inspection after work is completed.
8. Insulation of combustion air piping in boiler room.
9. Local HVAC permit and associated fees.
10. Testing and balancing.
11. One (1) year warranty.

These items were not included in the original project scope and this appropriation transfer to reallocate \$50,000 from WU0501021-Charles Allis Window and Door Replacement to capital project WS0127012-Kelly Sr Center & Nutrition Site Boiler Replacement provides funding to complete the items in the HVAC scope.

## WU0501021-Charles Allis Window and Door Replacement

The scope of work related to this project has been completed and final payments are in-process. The anticipated surplus amount is \$61,091. Upon release of the final payments, the project will be closed out in September 2025.

## 2025 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

<b>UNALLOCATED CONTINGENCY ACCOUNT</b>	
2025 Budgeted <b>Unallocated</b> Contingency Appropriation Budget	\$4,000,000
Approved Transfers from Budget through August 15, 2025 25-101 Unspend Bond Reallocation	\$596,651
Unallocated Contingency Balance as of August 15, 2025	\$4,596,651
Transfers to/from the Unallocated Contingency PENDING September 2025 CB Approval, and Finance Committee through August 15, 2025	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$4,596,651</b>

<b>ALLOCATED CONTINGENCY ACCOUNT</b>	
2025 Budgeted <b>Allocated</b> Contingency Appropriation Budget \$500,000 Potential State Juvenile Correction Rate Adjustment	\$500,000
Approved Transfers from Budget through August 15, 2025	
Allocated Contingency Balance as of August 15, 2025	\$500,000
Transfers from the Allocated Contingency PENDING September 2025 CB Approval, and Finance & Audit Committee through August 15, 2025	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$500,000</b>