

January 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:
B-1	Airport Direct Revenue Operations Costs	\$216,025 \$121,911	\$104,442 \$233,494	The transfer seeks to reduce revenue and expenditure authority based on recalculation of airline rates. The purpose is correct and ensure accuracy for the Airport.
B-2	DOT Director's Office Operations Costs Intergov Revenue	\$2,702,407	\$1,931,193	This transfer seeks to carryover 5310 funds to be used for approved operating or capital assistance projects. This transfer is unbalanced due to the nature of the timing when funds get spent versus when revenue is drawn down. Without the transfer the funds will be lost, and the grant outcomes cannot be completed, and money must be returned.
B-3	DOT Director's Office Operations Costs Intergov Revenue	\$674,898	\$714,898	This transfer seeks to carryover 2023 Areas of Persistent Poverty and SS4A demonstration activities revenue and expenses. This transfer is unbalanced due to the nature of the timing when funds get spent versus when revenue is drawn down. Without the transfer the funds will be lost and the grant outcomes cannot be completed and money must be returned.
D-1	WA029502 GMIA Parking Structure Expansion Joint Replacement- Phase 2  WA041102 MKE Parking Structure Traffic Bearing Membranes – Phase 2  WA044601 MKE Parking Structure Rehabilitation  WA044601 MKE Parking Structure Rehabilitation  WA041102 MKE Parking Structure Traffic Membranes – Phase 2  WA029502 GMIA Parking Structure Expansion Joint Replacement – Phase 2	\$902,730  \$1,385,000  \$2,287,730	   \$2,287,730  \$1,385,000  \$902,730	This fund transfer seeks to combine capital projects WA041102-MKE Parking Structure Traffic Bearing Membranes - Phase 2 and WA029502-GMIA Parking Structure Expansion Joint Replacement - Phase 2 into a new capital project to allow for more efficient management of budget and scheduling for these projects. The new capital project is WA044601-MKE Parking Structure Rehabilitation. The net effect of this appropriation transfer is \$0.

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:

B-1 The Director of Transportation and the Airport Director request a 2025 appropriation transfer to decrease expenditures by \$111,583 and to decrease revenue by \$111,583 within the Airport operating budget. The Airport must recalculate airline rates and charges and redistribute the revenues between the appropriate signatory and nonsignatory airline revenue accounts after the budget is adopted so that costs charged to the airlines are accurately reflected in each cost center.

B-2 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 2025 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. As a multi-year grant, we are requesting Carryover from 2024 to 2025 for the portion of the grant to be completed in 2025.

B-3 The Director of the Milwaukee County Department of Transportation (MCDOT) is requesting approval of an appropriation transfer to create expenditure authority and revenue for two grants. The first is the 2023 Areas of Persistent Poverty program (\$400,000) and corresponding local grant match (\$40,000) in the 2025 Operating Budget. The program oversight and administration take place through the Milwaukee County Department of Transportation's Director's Office. We experienced a nine-month delay from the Federal Transit Administration this year before being awarded the Grant. The second grant is the 2023 SS4A Demonstration Activities grant program \$274,898, \$219,918 of that is federal funding (80%), \$54,980 (20%) is local funding from the five participating municipalities. This grant received a signed agreement in September from Federal Highways Administration. As both are multi-year grants, we are requesting Carryover from 2024 to 2025 for the portion of the grant to be completed in 2025.

D-1 The Director of Transportation and the Airport Director request an appropriation transfer to reallocate budget expenses and revenue from WA0295 GMIA Parking Structure Expansion Joint Replacement and WA0411 MKE Parking Structure Traffic Bearing Membranes to a new project, WA0446 MKE Parking Structure Rehabilitation. These two projects are similar in nature and work is concurrent for both these projects. Merging these two projects together leads to maximum efficiency due to both projects being completed in the same location with the same contractor. The net effect of this fund transfer is \$0. Projects WA0295022 and WA0411022 will be zeroed out in both revenue and expenses; Project WA0446012 will be established and use the same revenue and expenses accounts, for the same exact amounts as in project WA0295 and WA0411.

## 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 December 27, 2024	
Unallocated Contingency Balance as of December 27, 2024	\$4,000,000
Transfers to/from the Unallocated Contingency PENDING January 2025 CB Approval, and Finance Committee through December 27, 2024	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$4,000,000</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 December 27, 2024	
Allocated Contingency Balance as of December 27, 2024	\$500,000
Transfers from the Allocated Contingency PENDING January 2025 CB Approval, and Finance & Audit Committee through December 27, 2024	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$500,000</b>