

April 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	DHHS Intergov Revenue Operations Costs Personnel Costs	\$1,112,998 \$872,222 \$242,776	\$1,112,998 \$872,222 \$242,776	This transfer seeks to reallocate OAAA Title III-E budget from low org 8331 Elderly Services to new low org 8333 Caregiver Support, in order to separate Older American Act funding by revenue source into separate low orgs.
B-2	DHHS Intergov Revenue Operations Costs Personnel Costs	\$117,733 \$147,670 \$58,900	\$117,733 \$147,670 \$58,900	This transfer seeks to reallocate Older American Act Title III-D budget from low org 8331 Elderly Services to low org 8335 Wellness, in order to separate OAA act funding by revenue source into separate low orgs
B-3	DHHS Intergov Revenue Operations Costs	\$39,000,000	\$39,000,000	This transfer seeks to reduce expenses and revenue related to third party administered services for CLTS per State DHS guidance. The funding relationship is maintained between the direct service provider and WI DHS without Milwaukee County recording the transactions.
B-4	Sheriff Other Rev Operations Costs	\$10,000	\$10,000	This transfer seeks to increase expenditure and revenue authority for the Sheriff offices Bomb Squad. It recognizes receipt of resources for bomb technician equipment.
B-5	DOT Director's Office Intergov Revenue Other Rev Operations Costs	\$3,455,325 \$1,153,864	\$4,609,189	This transfer seeks to increase revenue and expense authority for the FTA 5310 program. Funds can be used for approved operating or capital assistance and are available to private non-profit or government agencies.
C-1	WC0276 Investing in Justice Courthouse Complex  WC0276 Investing in Justice Courthouse Complex	\$15,450,000	\$15,450,000	This fund transfer seeks to realign budget accounts within capital project WC027601 to more accurately align anticipated professional service and construction contract engagements in order to facilitate tracking/monitoring of project expenditures.
C-2	WS012501Rose Boiler/ Exhaust and McGovern Exhaust Replacement  WS015201Clinton Rose Senior Center Chiller - Design	\$25,000	\$25,000	This fund transfer seeks to reallocate surplus budget authority from completed capital project WS012501 - Rose Boiler/Exhaust and McGovern Exhaust Replacement (\$25,000) to existing capital project WS015201 - Clinton Rose Senior Center Chiller to cover higher than anticipated design costs as a result of updated State refrigeration codes (late 2024).
D-1	WA044801 MWC Taxi Lane Rehab. Between G&T Hangers  WA044801 MWC Taxi Lane Rehab. Between G&T Hangers	\$211,239	\$211,239	This fund transfer seeks to recognize federal revenue (\$190,115), state revenue (\$10,562), and the Airport's Capital Improvement Reserve Fund (\$10,562) to create and provide budget authority for new capital project WA044801 - MWC Taxi Lane Rehabilitation between G&T Hangars.

D-2	WA043301 MKE Passenger Loading Bridge Replacement	\$276	\$276	This fund transfer seeks to make minor revenue budget realignments (\$327 total) within capital projects WA041501 and WA043301 due to expenses posted before the (Airport Revenue Bonds authorization) resolution date, which makes related expenses ineligible for bonds. The revenue not eligible for bonds will be covered by the Airport's Development Fund (ADF) for a net zero revenue impact. This fund transfer also seeks a revenue realignment in capital project WA044501 - MKE South Ramp Taxiway Strengthening by updating State revenue of \$1,050,000 with \$900,000 of Federal funding and \$150,000 in Private funding (from Developer). There is no County Airport revenue related to WA044501.
	WA041501 MKE Rehab Taxiway A3 south of Runway 7R	\$51	\$51	
	WA044501 MKE South Ramp Taxiway Strengthening	\$1,050,000	\$1,050,000	
D-3	WP08180 Tiefenthaler Park Improvements	\$49,001		This fund transfer seeks to increase revenue and expense authority by \$49,001 for the Tiefenthaler Park Improvements project by recognizing a donation from the Greater Milwaukee Foundation.
	WP08180 Tiefenthaler Park Improvements		\$49,001	
D-4	WP082801 Atkinson Park - Amenities Improvements	\$60,000		This transfer seeks to increase revenue and expense authority by \$60,000 for the Atkinson Park - Amenities Improvements project by recognizing a donation from the Milwaukee Parks Foundation.
	WP082801 Atkinson Park – Amenities Improvements		\$60,000	
D-5	WH027801 Curb Ramps – Sidewalk at Layton and Nicholson	\$80,000		This fund transfer seeks to reallocate surplus budget authority from completed capital project WH027801 - Curb Ramps-Sidewalk at Layton & Nicholson Intersection (\$80,000) to create and provide budget authority (\$80,000) for new capital project W Layton Ave (CTH Y)-S 68th St to S 60th St. This will fund the design phase of the project.
	WH027801 Curb Ramps – Sidewalk at Layton and Nicholson		\$80,000	

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 the Department of Health and Human Services (DHHS) requests an appropriation transfer of \$2,227,996 to reallocate the Older American Act Title III-E revenue and expense budget from low org 8331 Elderly Services to low org 8333 Caregiver Support. DHHS created low org 8333 Caregiver Support in the 2025 Budget to separate Older American Act funding by revenue source into separate low orgs.

B-2 The Director of the Department of Health and Human Services (DHHS) requests an appropriation transfer of \$324,303 to reallocate the Older American Act Title III-D revenue and expense budget from low org 8331 Elderly Services to low org 8335 Wellness. DHHS created low org 8335 Wellness in the 2025 Budget to separate Older American Act funding by revenue source into separate low orgs.

B-3 The Director of Health and Human Services requests an appropriation transfer in the amount of \$39 million dollars to reduce both revenues and expenditures in the Children's Long-Term Support Third Party Administration (CLTS TPA) program. Per Wisconsin DHS guidance, counties are no longer advised to record revenues and expenditures related to third party administered services on county financial statements. Children's Long Term Support services will still be provided to youth in Milwaukee County at similar levels to what was initially anticipated in the 2025 Adopted Budget; the funding relationship is maintained between the direct service provider and WI DHS without Milwaukee County recording the transactions on the County's general ledger.

B-4 This fund transfer seeks to recognize revenue of \$10,000 from the State of Wisconsin and establish expenditure authority of \$10,000 for EOD bomb technician equipment for the EOD team. On February 7, 2025, 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 2024 Homeland Security Program Grant Award for Homeland Security - WEM/2024 Milwaukee County Bomb Squad Equipment. Grant Number 2024-HSW-02A-14173, CFDA #97.067 in the amount of \$10,000. Funds will be used by the Milwaukee County Sheriff's Office to purchase equipment for the bomb squad. The equipment will help the bomb squad respond more efficiently and safely to incidents

B-5 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 2023 and 2024 Section 5310 Program grant 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. According to FTA requirements, at least 55 percent of the Section 5310 funding apportionment must be used for capital expenses for public transportation projects that are planned, designed, and carried out to meet the special needs of seniors and individuals with disabilities (i.e. traditional Section 5310 capital projects). The remaining 45 percent of the funds may be used for approved operating or capital expenses associated with:

- \*Public transportation projects that exceed the requirements of the ADA

- \*Public transportation projects that improve access to fixed route transit service and decrease reliance by individuals with disabilities on complementary paratransit

- \*Alternatives to public transportation that assist seniors and individuals with disabilities

As the designated recipient, Milwaukee County is responsible for administering grant agreements, monitoring sub recipients applying for federal funds, and satisfying documentation and reporting requirements to the FTA. Local share for Section 5310 projects will be provided both in cash and in-kind match. Approval of this requested appropriation transfer will have no impact on the fiscal tax levy of Milwaukee County.

C-1 An appropriation transfer of \$15,450,000 is being requested by the Director of the Facilities Management Division of the Department of Administrative Services to reallocate budget amounts within Project WC0276 - Investing in Justice - Courthouse Complex. This reallocation will align with the anticipated professional service and construction contract engagements, to facilitate tracking of project expenditures. The 2024 Adopted Capital Improvements Budget included an appropriation of \$9,450,000 for Project WC0276 - Investing in Justice - Courthouse Complex. The scope of work included retaining and engaging consultants to advance planning and design to the design development stage. Financing was provided from property tax levy. The 2025 Adopted Capital Improvements Budget included an appropriation of \$6,000,000 for Project WC0276 - Investing in Justice - Courthouse Complex. The scope of work included continued planning and design and project coordination. In addition to moving project budget amounts, the structure of Project WC0276 - Investing in Justice - Courthouse Complex is being changed so that project spending can be better tracked. The Office of the Comptroller will move expenses and encumbrances to reflect the new project structure. The project will be broken into the following summary projects:

WC027601 - Investing in Justice: Courthouse Complex (Construction Manager Construction)

WC027602 - Investing in Justice: Courthouse Complex (Owner Construction)

WC027603 - Investing in Justice: Courthouse Complex (Equipment)

WC027604 - Investing in Justice: Courthouse Complex (Design)

WC027605 - Investing in Justice: Courthouse Complex (Administrative)

WC027610 - Investing in Justice: Courthouse Complex (Stakeholder Engagement)

WC027620- Investing in Justice: Courthouse Complex (Funding and Finance)

WC027630 - Investing in Justice: Courthouse Complex (Justice Policy and Programs)

WC027640 - Investing in Justice: Courthouse Complex (Project Contingency)

As of March 2025, the following professional services contract have been executed: owner's representative, design consultant, energy systems consultant, communications consultant, and justice policy consultant. Conceptual design activities have started and will continue through 2025. A 2026 capital budget request is currently anticipated to be in the range of \$10 million to \$40 million.

C-2 An appropriation transfer is being requested by the Director of Facilities Management Division of the Department of Administrative Services in order to reallocate \$25,000 of expenditure authority from Project WS012501 - Rose Boiler/Exhaust and McGovern Exhaust Replacement to Project WS015201 - Clinton Rose Senior Center Chiller - Design. The 2025 Adopted Capital Improvements Budget included an appropriation of \$42,220 for designing and creating plans for the replacement of the 20-year-old water cooled chiller at Clinton Rose Sr. Center. The existing chiller is 100-ton water cooled with cooling tower on the roof. Design includes electrical, controls, environment, and potentially abatement. Financing was provided from general obligation bonds or notes. To date, DAS-Architecture and Engineering (A&E) division has requested quotes from County on-call and annual design consultants. DAS-A&E has been analyzing the received proposals and in the negotiation phase to execute the best value design contract for this project. Project scope is not expanding but understanding of design challenges have been further identified from initial proposal meetings and site visits to determine additional consultant hours and services will be needed in the design contract. It was initially assumed just mechanical design would be needed, but due to updated State refrigeration codes in late 2024 the design solution has evolved and structural design services are needed. DAS-A&E has accounted for contingency dollars and additional DAS-A&E staff hours in the appropriation transfer amount request. Assuming additional funds are approved, DAS-A&E will execute the consultant design contract and continue design to 90% plan completion in time for 2026 Budget request for construction funds. DAS-A&E has been working to align this project's work with multiple other capital projects in various phases at Clinton Rose and will

continue to do so to find any gained efficiencies in timelines and budget. Surplus funds are available in Project WS012501 - Rose Boiler/Exhaust and McGovern Exhaust Replacement. The project was substantially completed in December 2024. This project is anticipated to be closed out by May 2025.

D-1 The Director of Transportation and the Airport Director request an appropriation transfer to establish the construction phase for project WA0448 MWC Taxi Lane Rehabilitation between G&T Hangars. This project includes pavement mill and overlay of the taxi lane between G&T hangars. This project also includes pavement markings. MWC (Timmerman) has been awarded Airport Infrastructure Grant (AIG) Entitlement allocation beginning in 2022. MWC has not utilized the 2022 entitlements and is at risk of losing the grant funding, so this project is also being established to ensure all the entitlement funding is used and not returned. This appropriation transfer establishes the construction phase at an estimated cost of \$211,239. The construction phase of this project uses 90% of Federal AIG Funding - 44007 (190,115,) 5% State Share - 43035 (\$10,562,) and 5% Local Share from the Capital Improvement Reserve Fund (CIRA) - 49402 (\$10,562)

D-2 The Director of Transportation and the Airport Director request an appropriation transfer to realign revenues on various Airport Capital Projects. The impact of these revenue adjustments is net zero and there is no impact to expenses. Project WA0445 MKE South Ramp Taxiway Strengthening, had original revenue at \$6,600,000 Federal (44007), \$2,300,000 State (43035), and \$1,600,000 in Other Private Funding (49019) for a total of \$10,500,000. The State portion included a \$1,200,000 DOA Grant which will be reallocated to another element of this project and the Airport will increase the grant amount utilizing the Airport Infrastructure Grants (AIG) Allocated funds. The revised revenue will include \$7,500,000 Federal (44007), \$1,250,000 State (43035), and \$1,750,000 Other Private Funding (49019) for a total amount that remains unchanged at \$10,500,000. On the following projects, a revenue realignment is needed due to expenses posting prior to the resolution date, which makes these expenses ineligible for bonds. The revenue not eligible for bonds will be covered by the Airports Development Fund (ADF.) There is a net zero revenue impact from the realignment of the revenues. WA0415012: MKE Rehabilitate Taxiway A3 south of Runway 7R will require an increase to the Airport Development Fund (ADF) Revenue (49401) of \$50.81 and a decrease to PFC Backed Bonds 49067 of \$50.81 WA0433011: MKE Passenger Loading Bridge Replacement will require an increase to the Airport Development Fund (ADF) Revenue (49401) of \$275.87 and a decrease to Revenue Bond Proceeds (49007) of \$275.87.

D-3 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$49,001 to establish additional revenue and expenditure authority for Tiefenthaler Park Improvements project (WP0818). County Board File # 24-115 and # 24-506 established the project and funding. This request is to recognize the funds of \$49,001 from the Greater Milwaukee Foundation. 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. The capital projects was established to improve design improvements to aquatic facility, soil remediation, lighting upgrades, and completion of path project.

D-4 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$60,000 to establish additional revenue and expenditure authority for Atkinson Park - Amenities Improvements project (WP082801). This request is to recognize the funds of \$60,000 from the Milwaukee Parks Foundation to be received in 2025. 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. County Board File # 24-761 established the WP082801 project and funding in September 2024 by reallocating \$48,260.14 in remaining funds of project WP0735. The new WP082801 was established to improve amenities including picnic tables, playground rubber surfacing, and ADA benches. The Milwaukee Parks Foundation funds will address hardscape and a new park shelter need.

D-5 An appropriation transfer of \$80,000 is requested by the Director of the Milwaukee County Department of Transportation to establish budget authority for new capital project WH029201 W Layton Ave (CTH Y)-S 68<sup>th</sup> St to S 60<sup>th</sup> St. for roadway rehab/reconstruction and to fund the project with surplus budget authority from completed capital project WH0278012 Curb Ramps-Sidewalk at Layton & Nicholson Intersection (currently in project closeout). The roadway improvement project is on W Layton Ave (CTH Y) from S 68th St to S 60th St in the City of Greenfield and has an estimated total cost between \$4.5 - \$5.5M. The City of Greenfield desires to collaborate with Milwaukee County for roadway rehab/reconstruction improvements

on this ½ mile stretch of W Layton Ave (CTH Y) with available cost sharing from the City of Greenfield, paying up to \$3M in project costs. The project will be largely administered by the City of Greenfield with Milwaukee County input, review, and approval. The fund transfer is for the project design that will start in 2025. It is anticipated that the soonest the project construction will start is in 2026 and will be based on agreements between Milwaukee County and the City of Greenfield. Construction funding with the cost sharing will be requested in the upcoming 2026 capital improvement budget (estimated between \$1.5 - \$2.5M).

## 2025 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2025 Budgeted <b>Unallocated</b> Contingency Appropriation Budget	\$4,000,000
Approved Transfers from Budget through March 21, 2025 25-101 Unspend Bond Reallocation	\$596,651
Unallocated Contingency Balance as of March 21, 2025	\$4,596,651
Transfers to/from the Unallocated Contingency PENDING March 2025 CB Approval, and Finance Committee through March 21, 2025	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$4,596,651</b>

ALLOCATED CONTINGENCY ACCOUNT	
2025 Budgeted <b>Allocated</b> Contingency Appropriation Budget \$500,000 Potential State Juvenile Correction Rate Adjustment	\$500,000
Approved Transfers from Budget through March 21, 2025	
Allocated Contingency Balance as of March 21, 2025	\$500,000
Transfers from the Allocated Contingency PENDING APRIL 2025 CB Approval, and Finance & Audit Committee through March 21, 2025	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$500,000</b>