

January 2026 Fund Transfer Summary Packet for FY 2025

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	DAS Personnel Costs Risk Personnel Costs	\$21,271	\$21,271	This transfer seeks to move salary and social security funding from Procurement to Risk Management for the period of 10/13/2025 through 12/31/2025. This is due to the movement of two positions between these agencies. This is the second part of a previous December 2025 transfer.
C-1	WI021601 County Voice Communication Lifecycle – Equipment  WY072610 Microsoft VOIP (Levy Swap)	\$150,000	\$150,000	This transfer seeks to reallocate surplus budget authority (\$150,000) from capital project WI021601-County Voice Communications Servers - Lifecycle to capital project WY072610-Microsoft VOIP to cover costs for additional desk phones and handset hardware and complete the project.
C-2	WJ011301 Disaster Recovery Backup Power  WJ011301 Disaster Recovery Backup Power	\$350,000	\$350,000	This transfer seeks to reduce budget authority (\$350,000) from substantially completed capital project WJ011301-Disaster Recovery Backup Power due to cost efficiencies developed during the design process. As a result, \$350,000 in general obligations will not be issued for this project.
H-1	Non Departmental  County Board Personnel Costs  County Executive Personnel Costs  Corp Counsel Personnel Costs  DAS Personnel Costs  IMSD Personnel Costs  Risk Personnel Costs  County Clerk Personnel Costs  Comptroller Personnel Costs	\$521,685	\$625  \$4,348  \$33,061  \$95,013  \$1,250  \$975  \$6,534  \$357	This transfer seeks to move \$517,959 from Agency 194 - Non-Departmental Expenditures to various departments to provide FY 2025 funding for Compensation Transformation Project changes from December 2024 (File #25-16) and December 2025 (File #26-16). Departments receiving transfers for FY 2025 are projecting a deficit or break-even on the December fiscal report from the Comptroller's Office, or they operate outside of the general fund. In 2025, \$2,050,000 was budgeted in Agency 194 for this purpose.

	Sheriff			
	Personnel Costs		\$94,088	
	CRC			
	Personnel Costs		\$34,853	
	District Attorney			
	Personnel Costs		\$39,906	
	Medical Examiner			
	Personnel Costs		\$1,379	
	Airport			
	Personnel Costs		\$6,682	
	Highway			
	Personnel Costs		\$84,243	
	Fleet			
	Personnel Costs		\$35,400	
	BHS			
	Personnel Costs		\$25,372	
	Zoo			
	Personnel Costs		\$57,599	

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:

A-1 The Director of the Department of Administrative Services - Procurement Division requests an appropriation transfer of \$21,271. Effective 10/13/2025, two Manager Contract Compliance Positions were transferred from the Procurement Division Agency 115 to the Risk Management - Agency 117. This fund transfer requests to move the salary funding for the period of 10/13/25 through 12/31/2025 from Procurement to Risk Management. This fund transfer has no levy impact in 2025 and moves the budget from Procurement to Risk Management. The 2026 budget includes the transfer of these positions to Risk Management. This is the second part of a previous December 2025 transfer.

A-2 The Director of the Department of Administrative Services - Information Management Services Division requests an appropriation transfer of \$150,000 from WI0216 to WY726 support one-time purchases of hardware (desk phones / handsets) to complete the Microsoft VOIP project. There was a larger than anticipated need for physical handsets, especially for Courts. While most of the Courts numbers are for State workers, IMSD is required to provide them with phone lines. Since they aren't using County laptops or the County Teams environment directly, they will need handsets. The County Voice Communications Server Lifecycle's scope is reduced by \$150,000 due to the ability to retire much of the server infrastructure because of the Microsoft Teams VOIP project. IMSD has confirmed that the project will have enough funding in order to complete the project in 2026.

A-3 An appropriation transfer is requested by the Director of the Department of Facilities Management to reduce expenditure authority and the general obligation bond/note budget by for Project WJ011301 - Disaster Recovery Backup Power by \$350,000 to reflect a revised project scope. The 2022 Adopted Capital Improvements Budget included an appropriation of \$1,452,627 for Project WJ011301 – Disaster Recovery Backup Power, with financing anticipated from general obligation bonds or notes. The original project scope included installation of two generators to provide backup power. During the 2023 design phase, the Community Reintegration Center (CRC) and the design team determined that installing a second primary electrical feed from WE Energies would be a more effective and reliable method of providing the required backup power than adding additional generators. The project was subsequently bid and awarded to Gurtz Electric. WE Energies has provided pricing for installation of the second primary feed. Due to significant lead times for required switchgear—exacerbated by tariff and trade-related issues—project completion is anticipated in August 2026. This appropriation transfer will reduce the total project budget, and the amount of bonds required, by \$350,000. According to the Office of the Comptroller, these bonds have not been and will not be issued.

H-1 The Interim Director of the Office of Strategy, Budget, and Performance requests a FY 2025 appropriation transfer of \$517,959 to increase salary and social security expenditures within the agencies noted above to reflect changes made during the December 2024 (File #25-16 - January Report) and 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 2025, \$2,050,000 was budgeted.

## 2025 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2025 Budgeted <b>Unallocated</b> Contingency Appropriation Budget	\$4,000,000
Approved Transfers from Budget through January 9, 2026	
25-101      Unspend Bond Reallocation	\$596,651
25-585      Allied Universal Security for transport	(\$350,000)
25-704      Emergency SNAP food assistance to DHS	(\$150,000)
25-574      Reallocate \$ from 7th Floor CH Project	\$700,000
Unallocated Contingency Balance as of January 9, 2026	\$4,796,651
Transfers to/from the Unallocated Contingency PENDING January 2026 CB Approval, and Finance Committee through January 9, 2026	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$4,796,651</b>

ALLOCATED CONTINGENCY ACCOUNT	
2025 Budgeted <b>Allocated</b> Contingency Appropriation Budget	\$500,000
\$500,000      Potential State Juvenile Correction Rate Adjustment	
Approved Transfers from Budget through January 9, 2026	
Allocated Contingency Balance as of January 9, 2026	\$500,000
Transfers from the Allocated Contingency PENDING January 2026 CB Approval, and Finance & Audit Committee through January 9, 2026	
Total Transfers PENDING in Finance Committee	\$0
<b>Net Balance</b>	<b>\$500,000</b>