

May 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 | DHHS Other Revenue Operations Costs | \$50,000 | \$50,000 | This transfer seeks to recognize the receipt of revenue of a grant from the WHEDA foundation. The purpose of the grant is to fund the rehab of a space within the Hillview-Homeless Outreach Building. The grant will be used to fund the entire Hillview Restroom Build Out Project which includes creating a space for unhoused individuals to shower, upgrading the shower, plumbing, electrical and ensuring the showers are ADA compliant. |
| B-2 | DHHS Intergov Revenue Operations Costs | \$13,669 \$13,669 | \$13,669 \$13,669 | This fund transfer seeks to reallocate funding from ADS's contract budget to the Office of Persons with Disabilities to allow for the purchase of pool sand filters for Will-O-Way. |
| B-3 | DHHS Intergov Revenue Operations Costs | \$1,317,146 \$156,434 | \$1,473,580 | This fund transfer seeks to recognize the receipt of revenue of State Violence Prevention grant awarded to CYFS. This grant will be used to support, replicate, and expand evidence informed violence reduction initiatives in communities disproportionately impacted by violence by funding 5 professional service contracts, funding for crisis housing support, youth employment, professional development workshops and offsets related costs. |
| B-4 | DHHS Intergov Revenue Operations Costs | \$123,074 | \$123,074 | This fund transfer seeks to recognize the receipt of revenue of funding awarded to ADS by the National Community Service Corporation to administer the AmeriCorps Senior Companion Program for FY 2026. |
| B-5 | DHHS Intergov Revenue Operations Costs | \$766,301 | \$766,301 | This transfer seeks to recognize receipt of revenue and establish budgetary authority of the Elder Justice Innovation Grant from the Administration for Community Living (ACL) to DHHS's Adult Protective Service and Housing service areas. The Elder Justice Innovation grant is a two-year grant, this fund transfer established the budget for year 2 of the award as well as a supplemental award of \$100,000. The Elder Justice Innovation Grant will be used to continue funding to improve emergency housing, supportive services and stabilization for older adults. |
| B-6 | Airport Revenue Operations Costs | \$600,000 \$290,000 | \$110,000 \$780,000 | This transfer seeks to realign revenue and expense accounts within the Airports operating budget. In addition, the transfer seeks to update budget estimates for glycol recovery efforts as well as scissor lift purchases for general Airport operations. The requested changes will aid in financial oversight in an accurate manner. |

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|----------------|--|------------------------|------------------------|--|
| D-1 | WA0438014 MKE Data Visualization Infrastructure Replacement | \$341,190 | \$341,190 | This transfer seeks to increase budget authority for capital projects WA0438 – MKE Data Virtualization Infrastructure Replacement and WA0439 – MKE Paging System Replacement to address higher-than-budgeted 2026 costs based on recent vendor quotes. The WA0438 is increased by \$341,190 (\$318,800 from the Capital Improvement Reserve for Airports (CIRA)) and \$22,390 in Airport Development Fund (ADF) revenue). The WA0439 budget is increased by \$116,110, funded by ADF revenue. Airport staff have determined capital project WA0453 – MKE IT Networking Distribution Replacement scope of work can be absorbed within the Airport operating budget, allowing the project to be closed and its funding to be repurposed (to WA0438). |
| | WA0439014 MKE Paging System Replacement | \$116,110 | \$116,110 | |
| | WA0453014 MKE It Networking Distribution Replacement | \$318,800 | \$318,800 | |
| D-2 | WP081001 South Shore Beach Rehabilitation | \$2,250,000 | \$2,250,000 | This transfer seeks to reduce budget authority by \$2.525M for capital project WP081001 - South Shore Beach Rehabilitation as projects costs came in lower than expected and the Federal granting authority is requesting the related unallocated funds be returned as a result. This project is 100% grant funded by WIDNR in an original amount of \$8.0M (County Board file 23-851) to provide a new swimming beach area and naturalization of the existing beach area at South Shore Beach. Parks staff confirmed that both scope items have been substantially completed (as of 8/2025). |
| D-3 | WO016502 Countywide ADA Restroom Phase 2- Construction | \$30,554 | \$30,554 | This transfer seeks to reallocate surplus budget authority from capital project WO0165-Countywide ADA Restrooms Phase 2 to capital project WO0189-Countywide ADA Restrooms Phase 3. Due to the impact of the new walls required for the ADA restroom expansions (WO0189), carpet in two jury rooms (served by the updated restrooms) need to be replaced. |
| | WO018901 Countywide ADA Restroom Phase 3 | | | |
| D-4 | WS0124015 SRCCCY – Contingency | \$364,826 | \$354,680 | This transfer seeks to reallocate \$608,752 of budget authority (internally) within capital project WS0124-Secure Youth Facility to update and align the budget with current project scope. The overall budget is not increased with this transfer request. Capital project WS0124 substantial completion is targeted for Q3 2026. |
| | WS0124012 SRCCCY – Construction | \$243,925 | | |
| | WS0124014 SRCCCY – FFE | | | |
| | WS0124019 SRCCCY – Control Panel | \$29,866 | | |
| | WS0124011 SRCCCY – Design | \$224,205 | | |
| D-5 | WZ0119011 African Plains Exhibit – Design | \$100,698 | \$202,388 | This transfer seeks to seeks to: 1) Internally reallocate budget authority (~\$4,040,000) within capital project Z0119 – African Plains Exhibit to prepare for final close-out; 2) Reallocate the existing scope/budget authority for the elephant water filtration work in capital project – WZ0119 – African Plains Exhibit into a new capital project WZ02019 – Zoo Elephant Water Filtration project (\$1,500,000); 3) Recognize \$1,270,000 of additional contributions from the Zoo Society for Project WZ0141 Adventure Africa Rhinos, which will be used to reduce bonding for Project WZ017401 Zoo Front Entrance Admissions Reconfiguration by \$1,270,000. |
| | WZ0119012 Africa Plains Exhibit – Construction | \$3,940,110 | \$3,838,420 | |
| | WZ0219012 Elephant Water Filtration System – Construction | \$1,500,000 | \$1,500,000 | |
| | WZ0141012 Adventure Africa Rhino – Construction | \$1,270,000 | \$1,270,000 | |

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|-----|--|----------|----------|---|
| D-6 | WO052401 WMV – Veterans Gallery Windows WU030206 – WMC Condo Agreement – Veterans Gallery Windows | \$14,207 | \$14,207 | This transfer seeks to reallocate \$14,207 of budget authority (internally) within the War Memorial's Veterans Gallery Windows project from WO524 to WU0302. As these are the same project, reallocation will allow more efficient project administration under one project number instead of two. |
| H-1 | Airport Personnel Costs Non Departmental Expenditures | \$55,104 | \$55,104 | This transfer seeks to reduce expense authority in the Airport for Compensation Transformation Study items. Due to the airport's revenue structure and reporting requirements to federal regulators, Airport staff is requesting to reverse this transfer and return the funds to the non-departmental account. |

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 An appropriation transfer in the amount of \$50,000 is requested by the Executive Director, Department of Health and Human Services (DHHS), to recognize revenue for the Hillview Restroom Build Out Project. The WHEDA Foundation approved a grant for DHHS-Housing Services to rehab a space at the Hillview-Homeless Outreach Building. The Hillview Restroom Build Out Project is needed to create a space for homeless individuals to shower and to complete housing-related paperwork. The buildout will accommodate an ADA compliant bathroom with shower, plumbing and electrical upgrades. The WHEDA Foundation grant funds will cover the entire project, and no other funds are necessary for completion.

B-2 The Director of the Department of Health and Human Services requests an appropriation transfer of \$27,338 from ADS Org 8381 Contracts to Org 8316 Office for Persons with Disabilities. The fund transfer reallocates \$13,669 in expenditures and \$13,669 in revenue from ADS contracts to the Office for Persons with Disabilities to purchase Pool Sand Filters for the Wil-O-Way facilities.

B3 The Director of Health and Human Services request an appropriation transfer in the amount of \$1,473,580 to recognize revenue and expenses associated with the reception of a State Violence Prevention Grant (State ARPA funded) awarded to Children, Youth and Family Services by the State of Wisconsin, Department of Administration. The purpose of the grant is to provide funding to support, replicate, and expand effective, evidence-based or evidence-informed violence reduction initiatives, particularly in communities disproportionately impacted by violence. The grant primarily funds five Professional Services contracts totaling \$1,140,580 which have also been submitted for approval in the May cycle. In addition, this fund transfer provides revenue and expense authority for an additional \$432,502 in grant funding for: \$50,000 in crisis housing support, \$41,566 in additional youth employment contracts, \$25,000 for professional development workshops for contracted CVI staff, \$60,000 in Fee For Service contracts for culturally responsive programming in secure detention; and offsets the following expenditures: \$37,610 in staff time, \$156,434 in youth employment contracts, and approximately \$61,892 in indirect costs associated with the grant for a total grant award to \$1,573,082.

B-4 The Department of Health and Human Services (DHHS) Director requests an appropriation transfer of \$123,074 to recognize receipt of revenue and reestablish budgetary authority for the AmeriCorps Senior Companion program. In July 2025, Aging and Disabilities Services (ADS) was awarded \$360,000 from the National Community Service Corporation to administer the AmeriCorps Senior Companion Program. DHHS was granted a match waiver through grant year 2026 and a match amount of \$0. The AmeriCorps Senior Companion Program will operate from July 1, 2025, to June 30, 2027. Pursuant to MCGO § 56.06(1) County board approval to submit a grant application shall not be required if a grant does not require a county match, either with county funding or in-kind services, and is not contrary to the adopted budget or any existing policy, including federal and state regulations/statutes and is consistent with the role and mission of the requesting department. This fund transfer recognizes the receipt of revenue for 2026 and establishes the 2026 budget. The remaining allocation will be requested in the first quarter of 2027.

B-5 The Director of the Department of Health and Human Services (DHHS) requests an appropriation transfer of \$600,000 to recognize revenue receipt and establish 2026 budgetary authority for the Elder Justice Innovation Grant from the Administration for Community Living (ACL). The Elder Justice Innovation grant is a two-year federal grant awarded to DHHS totaling (\$1,345,310). For year 1, September 1, 2024 - August 31, 2025, \$595,310 was awarded, and for year 2, September 1, 2025 - August 31, 2026, the remaining \$750,000 is granted. (Approved in File No. 24-902). Additionally, DHHS received a supplemental \$100,000. (Approved in File No. 26-312). This fund transfer establishes the budget for fiscal year 2026 including the carry forward for a total of \$766,301. The Adult Protective Service and Housing Services areas, within the Milwaukee County Department of Health and Human Services, in partnership with the program's direct service providers, the Salvation Army, The Guest House, Community Advocates, and key partners, The Shelter and Transitional Housing Task Force, the City of Milwaukee Continuum of Care, and Behavioral Health Services, and the Aging & Disability Resource Center will, in the course of this two-year project, create an infrastructure to increase capacity to provide appropriate and effective emergency and transitional housing and supportive services that meet the needs of our community and ensure

all elders receive the needed support and services to secure and maintain housing services that include options that support their health, safety, and well-being. The goals of this project are 1) to develop, build, and maintain the infrastructure for a coordinated response to end homelessness and housing insecurity in older adults and victims of elder abuse; and 2) To support clients in obtaining and maintaining safe and permanent housing. The main objectives are: 1): complete a needs assessment; 2) increase collaboration, coordination, and diversity of community partners; 4) provide improved service coordination using a warm handoff approach; 5) improve the capacity; and 6) increase the number of clients receiving stable and permanent housing solutions. Anticipated outcomes include effective, acceptable, sustainable, and replicable elder shelter models; and 2) supportive services that produce better outcomes for older adults, including those with disabilities, who have experienced abuse, neglect, and/or exploitation. The expected products are marketing and outreach materials, training, formalized housing and services infrastructure, and formal intake forms.

B-6 The Director of Transportation and the Airport Director request approval of a 2026 appropriation transfer to realign revenue and expense accounts within the airport operating budget. This adjustment reflects updated budget estimates for glycol recovery efforts and scissor lift costs since the budget adoption. The resulting \$110,000 net decrease in revenue will fully offset the combined cost change of the two items. During the development of the FY2026 budget, the airlines requested that the glycol recovery work, previously performed by Menzies, be administered by the Airport. Given that the Airport had no history of providing such a service, an estimated \$200,000 was planned for glycol recovery efforts. After the 2026 budget adoption and based on a better understanding of actual cost patterns, a significant increase in expenditure authority is required to perform this service. Accordingly, this expense and its equal and offsetting revenue are revised upwards to \$600,000 to account for usage that was greater than anticipated, a \$400,000 increase. Additionally, the costs for 2 scissor lifts were input as a major capital purchase; however, due to a cost reduction, to \$45,000, which is below the Airport's capital threshold of \$50,000, these need to be reclassified as an expense. Both these adjustments ensure that revenues and expenditures are properly aligned within the correct chart of accounts and reflect more up-to-date cost estimates. The airport is a self-funding entity and recovers its operating costs entirely through its Airlines Use and Lease agreement.

D-1 The Director of Transportation and the Airport Director request an appropriation transfer to increase the equipment phases of projects: WA0438 - MKE Data Virtualization Infrastructure Replacement by \$341,190, and WA0439 - MKE Paging System Replacement by \$116,110, and eliminate project WA0453 - MKE IT Networking Distribution Replacement. Project WA0438 MKE Data Virtualization Infrastructure Replacement project enables the replacement of critical infrastructure for the Airport's Data center. The project was budgeted at \$904,260 over two years: 2025, \$445,450, and 2026, \$458,810. While the 2025 phase, which covers the purchase and installation of the storage units, is complete within budget, the 2026 budget, which funds server infrastructure, has seen substantial cost increases in recent months. This fund transfer increases the second-year 2026 equipment budget by \$341,190, from \$458,810 to \$800,000. This steep price increase, which is based on a vendor quote, stems from a recent surge in demand for such equipment in regional and national data centers. This increase will be funded by \$318,800 from the Airport Capital Reserve (CIRA) and \$22,390 in Airport Development Fund (ADF) revenue. The CIRA funds for this project are repurposed from the WA0453 MKE Network Distribution project, which is absorbed within the airport's operating budget and can therefore be closed. For project WA0453, this fund transfer decreases the equipment budget to \$0. Project WA0439 MKE Paging System Replacement replaces and modernizes the aging paging system, which has passed its useful life over three years, from 2025 to 2027. While the 2025 expenses came in on budget, this transfer increases the 2026 equipment budget from \$413,890 to \$530,000, a \$116,110 increase, which is funded by the Airport Development Fund (ADF) revenue. This increase is based on recent vendor price quotes and aligns with market-driven increases in IT equipment. All these increases can be absorbed completely within the Airport's Capital Improvement Plan and its various funding streams.

D-2 The Director of the Department of Parks, Recreation, and Culture requests an appropriation transfer to reduce WP081001 South Shore Beach Rehabilitation budget authority by \$2,525,000.00. WP081001 South Shore Beach

Rehabilitation is funded by the US Environmental Protection Agency (EPA) via the Wisconsin Department of Natural Resources WDNR). The EPA has requested changes to the grant agreement due to EPA administrative changes. The budget total for WP081001 will be reduced from \$8,000,000 to \$5,475,000. Parks' WP081001 South Shore Beach Rehabilitation is an Area of Concern (AOC) project, see resolution 23-851.

D-3 An appropriation transfer is requested by the Director of Facilities Management - Department of Administrative Services of \$30,554 in expenditure authority from Project WO016501-Countywide ADA Restrooms Phase 2 to Project WO018901 – Countywide ADA Restrooms Phase 3. Project WO016501 was completed through the Design Phase and then did not move forward to construction. The Project has surplus expenditures of \$30,554. WO018901 includes demolishing the majority of 2 existing Jury Room Restroom facilities (4 total restrooms) and required asbestos abatement associated with that work. The restrooms will be replaced with 2 new ADA compliant restrooms in each Jury room (635 & 608), with all new floors, walls, ceilings and fixtures. Due to the impact of the new walls required for the restroom expansion, the carpet in the 2 jury rooms served by the restrooms needs to be replaced. The existing carpet is past its useful life.

D-4 An appropriation transfer is being requested by the Director of Facilities Management Division of the Department of Administrative Services to reallocate budget amounts within Project WS012401 - Secure Residential Youth Facility ("SRCCCY"). This appropriation transfer would move the \$608,752 of expenditure authority within the various posting projects of WS012401 - SRCCCY. The new SRCCCY addition was substantially completed in Q4 2025. 85% of the punch list items for the SRCCY addition have been completed to date. The additional scope of work includes upgrades to the Master Control Panel, renovation of an additional classroom, and the creation of a new administration area with a conference room. The Master Control Panel portion of the project will be to provide upgraded and centralized control of the building's security systems that will be integrated with the new SRCCCY wing. This work also includes renovations to controls within the day rooms, Sheriff's Office, and the main control room. Scope of work includes but is not strictly limited to disconnecting the controls at the desks, demo and installation of the vinyl floor around the desks in the Dayrooms and Control Room, demo and installation of new desks, reconnections for the electrical/ controls/ data. For the Master Control Room, the work will include install new ACT grid and tiles, install new ceiling devices, install new countertop, patch carpet tile and vinyl base, install new Watson Furniture System Desks, commissioning of the new controls. For the Sheriff's office, demo the old furniture, new interior drywall, paint and install new Watson Furniture System Desk. The design is complete and construction began 3/30/2026. The project is expected to be substantially complete in Q3 2026 with closeout in Q1 2027.

~~D-5 The Director of the Zoological Department requests an appropriation transfer of \$6,810,809 to split the Zoo Elephant Water Filtration project from the existing WZ011901 African Plains Exhibit, to recognize \$1,270,000 of additional contributions from the Zoo Society for Project WZ014101 Adventure Africa Rhinos, and to reduce bonding for Project WZ017401 Zoo Front Entrance Admissions Reconfiguration by \$1,270,000. Project WZ011901 African Plains Exhibit began in 2015 and has been managed across both the Advantage and Infor financial systems. The original construction scope has been completed for several years, and the Office of the Comptroller plans to request closure of this project during its next semi-annual lapsing of completed projects. In 2021, an appropriation of \$4,040,000 was approved for installation of a Water Filtration System. To improve project management and financial tracking, an appropriation transfer is now being requested to establish a new capital project dedicated specifically to the Water Filtration System. Financing will follow the same structure as the original exhibit, with a 50% County and 50% Zoological Society split. In July 2024, the County and the Zoo Society entered an amendment for the Rhino Project. The amendment stated that the Zoo Society's savings from the Water Filtration Project, which is split 50/50, would be used to increase the Zoo Society's contribution to Project WZ014101 Adventure Africa Rhinos. Bids for the Elephant Water Filtration project total \$1,500,000, which is significantly less than the original budget amount. This appropriation transfer will allocate that amount to the newly created project WZ0219 Elephant Water Filtration, with a 50/50 financing split. This appropriation transfer increases the Zoo Society's contribution to the Rhino Project by \$1,270,000. As a result of the additional \$1,270,000 being contributed~~

~~by the Zoo Society for Project WZ014101 Adventure Africa Rhinos, the County can reallocate the Series 2025C taxable bonds previously issued for this project to WZ017401 Zoo Front Entrance Admissions Reconfiguration. This reallocation reduces the amount of bonds needed to be issued for the project and will reduce the County's future debt service payments~~

D-6 An appropriation transfer is being requested by the Director of Facilities Management Division of the Department of Administrative Services to reallocate the remaining budget of \$14,207 in Project WO052401 - Veterans Gallery Windows to Project WU030206 - WMC Condo Agreement - Veterans Gallery Windows. The design work for the Veterans Gallery Windows Project was included in Project WO052401. The design is completed and remaining funds are available to be reallocated to the construction phase of the project which is in Project WU030206 -WMC Condo Agreement - Veterans Gallery Windows. With the previously allocated funds, the design consultant completed construction-level drawings and specifications. With cost estimates that were provided as part of that design phase, a construction funding request was submitted and approved as part of the 2026 Capital Budget cycle. Upon receiving additional project funds in January 2026, the project team re-engaged the design consultant to pursue City permits and construction-phase services. The project team is also working through the Job Order Contracting process to engage a construction contractor for the project. Upon receipt of a construction proposal that is within budget, the construction phase will begin and will include limited initial onsite demolition and measurements prior to ordering the window materials. Once window materials are procured, the contractor will install the windows in phases as needed to minimize War Memorial Center operations. At this time, it anticipated that the window installation work will be substantially completed by the end of 2026 and closed out in Q1 2027.

H-1 The Director of Transportation and the Airport Director request an appropriation transfer to reverse the funding allocated by the County to the Airport for under the Compensation Transformation Project, as reflected in File 26-245, item H-2. This transfer will restore the Airport's tax levy to \$0, to correctly reflect its operations as a self-funded entity. The airport recovers its costs through a combination of revenues which it self-generates, such as parking and concessions, and airline rates and charges billings. Its tax levy utilization is \$0.0. With this compensation allocation, which originated outside the Airport, the Airport's finances are distorted and incorrectly reflects that the Airport is using tax levy to support the merit awards. This transfer corrects the airport's financials and refunds the County \$55,104. The Airport has budgeted appropriately and has sufficient funds to cover these employee merit awards within its adopted budget.

2026 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

| UNALLOCATED CONTINGENCY ACCOUNT | |
|--|--------------------|
| 2026 Budgeted Unallocated Contingency Appropriation Budget | \$4,000,000 |
| Approved Transfers from Budget through February 13, 2026 | |
| 26-455 Reallocate bonds and notes from DSR to pay 2026 interest expenses (Jan. Fund Transfers) | \$22,139 |
| 26-292 Reallocation of Lapsed Project Funds from DSR | \$408,943 |
| 26-329 Additional Operating Costs for Forensic Science Center | (\$313,039) |
| 26-327 Reduce CB budget to comply with State Statue (2026 Budget Clean up) | \$6,957 |
| | |
| Unallocated Contingency Balance as of February 13, 2026 | \$4,125,000 |
| Transfers to/from the Unallocated Contingency PENDING March 2026 CB Approval, and Finance Committee through February 13, 2026 | |
| | |
| Total Transfers PENDING in Finance Committee | \$0 |
| Net Balance | \$4,125,000 |

| ALLOCATED CONTINGENCY ACCOUNT | |
|---|------------------|
| 2026 Budgeted Allocated Contingency Appropriation Budget | \$500,000 |
| Approved Transfers from Budget through February 13, 2026 | |
| | |
| Allocated Contingency Balance as of February 13, 2026 | \$500,000 |
| Transfers from the Allocated Contingency PENDING March 2026 CB Approval, and Finance & Audit Committee through February 13, 2026 | |
| | |
| Total Transfers PENDING in Finance Committee | \$0 |
| Net Balance | \$500,000 |