

March 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:
A-1	Government Affairs Personnel Costs Operations Costs	\$91,984	\$91,984	This fund transfer seeks to utilize budgeted salary and associated social security amounts to be transferred to professional services. The fund transfer is only intended to backfill needs for 2026, as the vacancy of the Government Affairs Liaison position is expected to be filled in 2027.
B-1	DOT Director's Office Intergov Revenue Operations Costs	\$2,350,055	\$2,350,055	This transfer seeks to recognize revenue and establish 2026 expense for the Federal Transportation Authority (FTA) 5310 program. The FTA 5310 program, officially known as the Enhanced Mobility of Seniors and Individuals with Disabilities Program, provides federal funding to improve transportation options for seniors and individuals with disabilities. The FTA 5310 program aims to enhance mobility for seniors and individuals with disabilities by addressing transportation needs that are not met by traditional public transit services. It provides funding for projects that improve access to transportation services, thereby reducing barriers and expanding mobility options for these populations. Milwaukee County is a designated recipient (as authorized by the governor), allowing us to directly receive federal 5310 funds and oversee associated grants. This request is to fund the second year of the approved program as authorized by Milwaukee County - File #: 25-269.
B-2	Highway Intergov Revenue Operations Costs	\$448,421	\$448,421	This transfer seeks to recognize revenue and establish additional expenditure authority for the General Transportation Authority program. This funding is in addition to what was budgeted in the 2026 budget. At the time of final budgeting the final GTA amount was unknown. This transfer corrects the difference.
B-3	Airport Operations Costs Operations Costs	\$1,341,783	\$1,341,783	This transfer seeks to realign revenues and expenditures in the Airport's 2026 operating budget. This transfer is required due to changes in assumptions between budget adoption and the current period, including airline schedules, space rental utilization, landed weights by air carrier type, and lease classification status.
B-4	DHHS Intergov Revenue Operations Costs	\$1,046,393	\$1,046,393	This fund transfer seeks to recognize the receipt of revenue of the FORGE Fatherhood grant and to establish expenditure authority for 2026. The FORGE Fatherhood grant was awarded to the Child Support Services area within DHHS to support responsible fatherhood by promoting healthy marriage, responsible parenting practices, and economic stability activities. This grant awards

				\$999,999 annually for a 5 year period which began September 30, 2025-September 29, 2030.
B-5	Parks  Other Revenue Operations Costs	\$15,000	\$15,000	This fund transfer seeks to use \$15,000 to establish revenue and expenditure authority for the Boerner Botanical Garden trust fund 50005 0519. Creating budget authority will allow Boerner Botanical Garden to utilize existing trust fund dollars for new flooring in the visitor center.
B-6	Parks  Intergov Revenue Operations Costs	\$25,000	\$25,000	The purpose of the grant is to fund planting 370 trees to increase urban tree canopy and restore and reforest 3.5 acres of parkland, benefiting parkland. Funds will also contribute to updating Milwaukee County Parks tree nursery with a 1,100 sq ft gravel grow bed. Milwaukee County Parks requests an appropriation transfer of \$25,000 to establish revenue and expenditure authority to recognize a 2026 Wisconsin Department of Natural Resources Urban Forestry Grant's support of Parks Canopy Resilience Through Community Action. The award requires a \$25K grantee match covered by Parks operational budget.
B-7	Parks  Other Revenue Operations Costs	\$35,984	\$35,984	This fund transfer seeks too requests an appropriation transfer of \$35,984 to establish additional revenue and expenditure authority. The request is to establish 2026 budget for \$35,984 awarded by the Milwaukee Parks Foundation in 2025 for tree planting and tree planting equipment and supplies.
C-1	WV005301 Countywide Sanitary Sewer Repairs – 2022  WV005801 Countywide Sanitary Sewer Repair -2023  WV005801 Countywide Sanitary Sewer Repair -2023  WV005901 Countywide Sanitary Sewer Repair -2024	\$125,009  \$154,471	\$18,492  \$260,988	This transfer seeks to realign budget authority by combining three projects Countywide Sanitary Sewer projects into one single project to allow for better administrative and construction efficiencies, economies of scale, and a greater potential contractor pool.
C-2	WY045606 DHHS Admin Coggs Building – Construction  DHHS Operations Costs	\$95,341	\$95,341	This transfer seeks to reallocate funding from substantially completed capital project WY0456-DHHS Admin Coggs Building to the DHHS operating budget to allow for the close-out of the capital project but maintain funding for the remaining artwork that is planned to be installed in 2026.
D-1	WA027001 GMIA Ticketing Area Remodeling  WA027001 GMIA Ticketing Area Remodeling	\$3,087,791	\$3,087,791	This transfer seeks to increase budget authority to address COVID-related inflation costs and airline-requested scope changes, including night work for passenger safety. The transfer also re-align revenue to the appropriate accounts. Airport staff has indicated they have anticipated and planned for the project increases and have sufficient Airport funds to cover these adjustments.
E-1	County Board Operations Costs	\$6,957		This transfer seeks to move \$6,957 from the County Board of Supervisor's budget to the Appropriation for Contingencies based on Wisconsin State Statute

	Unallocated Contingency		\$6,957	that requires that the County Board of Supervisor's adopted budget tax levy does not exceed 0.4% of the County's total Adopted Budget tax levy in a given year. Based on the decrease in overall County tax levy between the 2026 Recommended and 2026 Adopted Budget, this transfer puts the County Board of Supervisor's 2026 Adopted Budget tax levy in line with Wisconsin State Statute.
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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 Government Affairs Director for Agency 103 is requesting an intradepartmental fund transfer from personnel services to commodities/services in the amount of \$91,984. Due to the vacancy of the Government Affairs Liaison position in 2026, budgeted salary and associated social security amounts to be transferred to professional services. In the event additional professional services contract support is required at the federal or state level, these funds are intended to be utilized to support that need. The fund transfer is only intended to backfill needs for 2026, as the vacancy of the Government Affairs Liaison position is expected to be filled in 2027.

B-1 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 2026 Operating Budget to reflect Federal Fiscal Year 2023 and Federal Fiscal Year 2024 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, DOT is requesting this fund transfer for the portion of the grant to be completed in 2026.

B-2 The Director of Highways is requesting approval for an appropriation transfer in the amount of \$448,421 to properly record increased funding approved by the Wisconsin Department of Transportation (WisDOT) for the 2026 General Transportation Aids (GTA) and Connecting Highway Aids (CHA). This transfer will increase funding for Repair and Maintenance Ground, Asphalt and Tar, and Steel Structural Reinforcement expense account to align with the revised funding allocation received from WisDOT. This adjustment was not included in the 2026 Adopted Budget, as the final WisDOT calculation summary was not available at the time of budget adoption. Upon receipt of the final funding determination, this appropriation transfer is necessary to accurately reflect the approved funding increase and ensure proper budgetary reporting for 2026.

B-3 The Director of Transportation and the Airport Director request approval of a 2026 appropriation transfer to realign revenues and expense accounts within the Airport operating budget, reflecting changes in budget assumptions since the budget's adoption. This transfer reflects an equal and offsetting balance of \$1,341,783 in revenue and expenses. This transfer is required due to changes in assumptions between budget adoption and the current period, including airline schedules, space rental utilization, and landed weights by air carrier type (e.g., passenger or cargo) and lease classification status (e.g., signatory or non-signatory). These refining adjustments are made to ensure that the revenues are allocated correctly between cost centers, which determine various airline rates and charges. This realignment ensures that the airline's rates and charges are accurate and reflect the most up-to-date data. Additionally, since the budget adoption, the Fire Protection Services' grant for the EMS Funding Assistance Program has been approved, and funds have been awarded in the amount of \$12,198. These funds are allocated for the fiscal year 2026 and will be utilized within that period. This appropriation transfer request has no overall budgetary impact; instead, it reallocates revenues between accounts.

B-4 The Director of the Department of Health and Human Services - Child Support Services (DHHS-CSS) requests an appropriation transfer of \$1,046,393. On July 29, 2025 the Child Support Services area of the Department of Health and Human Services (DHHS-CSS) applied for the Family, Opportunity, Resilience, Grit, Engagement - Fatherhood (FORGE Fatherhood) grant opportunity number HHS-2025-ACF-OFA-ZJ-0014. On September 30, 2025 was notified it had been awarded the grant for \$999,999 per year for a 5-year period of September 30, 2025 through September 29, 2030. This fund transfer is to request is to recognize receipt of revenue and to establish expenditure authority for the costs anticipated in 2026. We had previously requested a fund transfer in the December 2025 cycle for anticipated costs and revenue for the 4th quarter of 2025.

B-5 The Director of the Department of Parks requests an appropriation transfer of: \$15,000 to establish revenue and expenditure authority for the Boerner Botanical Garden trust fund 50005 0519. Creating budget authority will allow Boerner Botanical Garden to utilize existing trust fund dollars for new flooring in the visitor center.

B-6 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$25,000 to establish revenue and expenditure authority to recognize a 2026 Wisconsin Department of Natural Resources Urban Forestry Grant's support of Parks Canopy Resilience Through Community Action. The award requires a \$25K grantee match covered by Parks operational budget. This project will fund planting 370 trees to increase urban tree canopy and restore and reforest 3.5 acres of parkland. Funds will also contribute to updating Milwaukee County Parks tree nursery with a 1,100 sq ft gravel grow bed. Parks staff will engage 150 volunteers, who will donate 270 hours towards volunteer projects in the parks. Volunteer hours are considered in-kind labor towards the grant match.

B-7 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$35,984 to establish additional revenue and expenditure authority. The request is to establish 2026 budget for \$35,984 awarded by the Milwaukee Parks Foundation in 2025 for tree planting and tree planting equipment and supplies. The total grant awarded was \$95,000. This work will continue in 2026 and remaining unspent funds of \$35,984 were deferred (998 20506) in December 2025.

C-1 An appropriation transfer totaling \$279,480 is requested for 2026 by the Director of the Architecture, Engineering & Environmental Services Section (DAS-FM). This transfer will consolidate the remaining expenditure authority from the following projects into a single active project:

Project WV0056 – Countywide Sanitary Sewer Repairs – 2022: \$125,009

Project WV0058 – Countywide Sanitary Sewer Repairs – 2023: \$135,978

The combined funds will be transferred into Project WV0059 – Countywide Sanitary Sewer Repairs – 2024 to support continued implementation of countywide sanitary sewer repair work. The 2022 Capital Improvements Budget included an appropriation of \$164,999 for Project WV0056, and the 2023 Capital Improvements Budget included an appropriation of \$174,731 for Project WV0058. The scope of work for each project consisted of similar repair activities, including manhole rehabilitation (chimney repairs and adjustments to grade), and pipe-related work such as cured-in-place pipe (CIPP) lining, grouting, root cutting, and partial or full pipe replacement. The three projects have a similar scope of work utilizing the same contractor pool. The projects have been bid out with either no bids or singular bids. Combining the three projects into one larger project provides administrative and construction efficiencies, economies of scale, and a greater potential contractor pool. The scope of work will remain as approved for the three projects including rehabilitating manholes, pipe-related repair work including CIPP lining, grouting, root cutting and partial or complete replacements. Substantial completion is anticipated for August 2027.

C-2 The Director of the Department of Administrative Services and the Department of Health and Human Services requests an appropriation transfer of \$95,341 to facilitate the closure of capital project WY045606 – DHHS Admin Coggs Building. This transfer moves funding allocated for artwork from the capital project to Org 8242 – DHHS Coggs Center operating budget. The capital project is substantially complete, and the Marcia P. Coggs Health and Human Services Center has been occupied for over a year. While the overall project closeout is anticipated in the second quarter of 2026, the building's construction and capital components have been completed. As a result, remaining artwork expenses are more appropriately funded through the operating budget rather than the capital project. DHHS is proceeding with the installation of interior and exterior artwork for the facility, as described below.

### **Interior Artwork**

Paradise Home, LLC has been selected to provide interior artwork for the Marcia P. Coggs Health and Human Services Center. The scope of work includes the creation and installation of seven framed textile works, each measuring two feet by four feet. The pieces will be constructed from hand-dyed and repurposed commercial fabrics stretched over canvas and framed. The proposed artwork will incorporate images from the DHHS photo archive to highlight community members and will be installed on an interior wall on the third floor of the building. Fabrication is anticipated to be completed by September 2026, with installation by November 2026.

## Exterior Artwork

ArtsbyAya, LLC has been selected to provide exterior artwork for the facility. The scope of work includes the creation of a 12-foot by 36-foot hand-painted mural composed of nine panels, each measuring four feet by twelve feet, on a durable medium such as omega bond boards. The mural will be installed on the north wall of Stair A by others. Fabrication is anticipated to be completed by April 2026, with installation scheduled following fabrication. This appropriation transfer moves the artwork budget from the capital project to Org 8242 – DHHS Coggs Center operating budget and allows the capital project to proceed toward final closeout.

D-1 The Director of Transportation and the Airport Director request an appropriation transfer to increase the budget for the design and construction phases of the project WA0270 - GMIA Ticketing Area Remodeling. This project was originally planned in 2017, with a total budget of \$3,016,503.76: design at \$405,289.46, and construction at \$2,611,214.30. Subsequently, this project was placed on administrative hold before the start of the bidding process in 2020 due to the COVID-19 pandemic. The design costs increased by \$506,994.54 from \$405,289.46 in 2017 to \$912,284.0 now, due to changes in the original project scope developed in collaboration with the airlines. The construction costs, which are based on bids received, increase by \$2,491,384.71 from \$2,611,214.30 in 2017 to \$5,012,598.0 now. The reasons for the construction cost increase are two-fold: First, the COVID period was marked by extreme inflation, and costs increased significantly during this time. Second, based on conversations with the airlines, the scope changed to accommodate their request to perform flooring installations at night, which is more expensive. Performing this work at night will help maintain customer safety and accessibility to the airport during periods of high passenger activity. This fund transfer increases the design budget using ADF revenue, and the construction budget using the ADF and PFC revenues. Both the design and construction cost increases were anticipated and planned within the Airport's capital planning documentation, and there are sufficient funds to cover these overages. Additionally, beginning in 2023, Airport Finance eliminated the use of Account 49001, Contribution from Reserves, and created a separate account for each reserve type for easier and more accurate tracking. This fund transfer will eliminate the budget in 49001 and distribute it to the updated, more specific revenue account.

E-1 Per the 2026 Adopted Budget, if after the 2026 adopted budget is finalized and the total expenditure authority in the County Board of Supervisor's operating budget is less than allowed under state statute, then funds shall be moved from the Appropriation for Contingencies to the County Board's operating budget so that the maximum allowable expenditure authority is appropriated or vice versa if the operating budget is more than allowed under state statute. The total County tax levy for 2026 is \$309,014,834 and the maximum allow levy for the County Board of Supervisors is 0.4% of that or \$1,236,059. The 2026 Adopted Budget included appropriations of \$1,243,016 in the County Board, so this fund transfer will move \$6,957 from the County Board of Supervisors operating budget to the Appropriation for Contingencies.

## 2026 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

<b>UNALLOCATED CONTINGENCY ACCOUNT</b>	
2026 Budgeted <b>Unallocated</b> 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
Unallocated Contingency Balance as of February 13, 2026	\$4,022,139
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
<b>Net Balance</b>	<b>\$4,022,139</b>

<b>ALLOCATED CONTINGENCY ACCOUNT</b>	
2026 Budgeted <b>Allocated</b> Contingency Appropriation Budget	\$500,000
Approved Transfers from Budget through February 13, 2026 24-753     Liquidated ARPA funds from DSR	\$700,000
Allocated Contingency Balance as of February 13, 2026	\$1,200,000
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
<b>Net Balance</b>	<b>\$1,200,000</b>