

July 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:
A-1	Government Affairs Personnel Rev Operations Costs	\$101,198	\$101,198	This transfer seeks to fund additional contracts via Professional Services non-reoccurring account by reducing funds intended for a current vacant position. Funds will return to vacant position for fiscal year 2026.
B-1	Office of Equity Other Rev Personnel Costs Operations Costs	\$100,000 \$20,839 \$79,161	\$100,000 \$20,839 \$79,161	This transfer seeks to reduce account balances related to a budgeted (but unrealized) \$100k grant from the City of MKE and increase the appropriate account balances related to a new \$100k "Cities for Financial Empowerment" grant.
B-2	DHS Intergov Rev Operations Costs	\$173,409	\$173,409	This transfer seeks to move \$173,409 to the proper accounts in order to align the budget with 2025 actual expenditures and revenues for the Emergency Rental Assistance 2 Program.
B-3	DHS Other Rev Operations Costs Personnel Costs	\$177,323 \$20,370 \$35,077	\$232,770	This transfer seeks to recognize the remaining funding for the second phase of the Just Home Project funded by the MacArthur Foundation.
D-1	WA040001 MKE North Apron Rehab WA040001 MKE North Apron Rehab	\$1,411,766	\$1,411,766	This transfer seeks to increase the project budget due to higher than anticipated bids received on 4/2025 and realign County (Airport Development Fund) funding sources.
D-2	WA041301 MKE Rehabilitate Bullseye WA041301 MKE Rehabilitate Bullseye	\$5,514,782	\$5,514,782	This transfer seeks to establish the construction budget (\$5,514,782) based on bids received on 4/2025. The revenue source(s) include \$4,136,086 Federal; \$689,348 State; \$689,348 County (Airport), which is comprised of \$481,948 - Passenger Facility Charge (PFC) Bonds, \$10,434 - PFC PayGo, and \$170,641 - Airport Development Fund (ADF). Design appropriations were provided in 2024 and has been completed.
D-3	WA041701 MKE Rehabilitate Taxiway F WA041701 MKE Rehabilitate Taxiway F	\$885,392	\$885,392	This transfer seeks to establish the construction budget (\$885,392) based on bids received on 4/2025. The revenue source(s) include \$664,044 Federal; \$110,674 State; \$110,674 County (Airport), which is comprised of Passenger Facility Charge (PFC) Bonds. Design appropriations were provided in 2024 and has been completed.
H-1	WH011101 W Forest Home – CTHOO – Hi DR to S N Cape - Design WT017101 Bus Replacement Program 2024 – Equipment	\$1,440,295 \$700,500	\$290,820 \$700,500	This transfer seeks to reallocate surplus bond financing from WH011101 W Forest Home Ave - CTHOO - Hi-View Dr To S N Cape (in order to meet federal rules for bond expenditure deadlines) to WH024701 W. RAWSON AVE. (CTH BB) - S. 13TH ST TO HOWELL AVE. to address higher than anticipated costs in the project and reduce the 2025 overall bond issue requirements.

	WH024701/2 W Rawson Ave – S 13 th to Howell		\$700,645	
	Debt Service		\$448,830	

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:

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 \$101,198.00. Due to the vacancy of the Government Affairs Liaison position in 2025, 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 2025 as the vacancy of the Government Affairs Liaison position is expected to be filled in 2026.

B-1 The Director of the Office of Equity requests an appropriation transfer of \$0. The 2025 Adopted Budget included revenue and expenses related to a City of Milwaukee grant in the amount of \$100,000 as a federal pass through. It has been determined that this grant will not be allocated to the Office of Equity. The Office of Equity has obtained a new grant in the amount of \$100,000 from the Cities for Financial Empowerment (CFE) Fund to participate in the national City Start initiative. The CFE Fund provides both funding and focused technical assistance to local government leaders and their teams to help them embed systemic financial empowerment programs and policies into services to improve individual and family financial stability. This is achieved by integrating financial empowerment strategies with local government's infrastructure. This appropriation transfer removes the revenue and expenses related to the City of Milwaukee grant and establishes the revenue and expenses related to the CFE fund City Start grant initiative.

B-2 A transfer of \$173,409 is requested by the Director, Department of Health and Human Services (DHHS), to align with 2025 actual expenditures and revenue for the federal Emergency Rental Assistance (ERA) 2 program. File 21-477 authorized DHHS to accept eviction prevention allocations from the State of Wisconsin and the federal government to be used for eligible activities under the COVID-19 Relief Bill including rental assistance, rent arrears, utilities, home energy costs, and other eligible expenses. The U.S. Treasury awarded \$23,410,244 in ERA2 funding to Milwaukee County. Over the past few years, about \$23.2 million of this grant has been spent or encumbered on rental payments, housing stability services and administrative support. This transfer would align the budget with the actual costs incurred in the program for 2025. The remaining balance of about \$173,409 is expected to be fully spent out by September 30, 2025, which is the term of the grant.

B-3 A transfer of \$212,770 is requested by the Director of the Department of Health and Human Services (DHHS) to recognize the remaining funding for the second phase of the Just Home Project funded by the MacArthur Foundation. The focus of the Just Home Project is to develop a Housing Investment Action Plan demonstrating ways to break the links between housing instability, homelessness, and incarceration. In 2024, DHHS-Housing Services applied for the Just Home Project grant and was awarded to be the Lead Agency in partnership with the Milwaukee Community Justice Council (CJC). The total amount awarded for the 27-month planning and implementation phases of this project is \$350,000. At the completion of this process, awarded communities are eligible to receive an investment from a MacArthur \$15 million pool of impact-investment funding to implement their plan and acquire or develop housing for populations that are not being served by current housing resources. With the planning process completed and \$137,230 of the \$350,000 expended, the MacArthur - Just Home Project is now starting the implementation phase. This fund transfer reflects the balance in funding of \$212,770. During this phase, the goal is to expand the Safety and Justice Challenge Program and develop a Housing Investment Action Plan. The grant supports the collective internal staff costs of about 1.0 FTE.

D-1 The design phase for this project was previously budgeted at \$177,531; this fund transfer increases the design phase by \$131,035 for a new design total of \$308,566. The following are the revenue allocations: \$98,276 federal, \$16,379 State, \$38,571 local share funded by Passenger Facility Charge (PFC) PayGo. There is a decrease of \$22,191 in Contribution from Reserves (Airport Development Fund). The construction phase for this project was previously budgeted at \$1,442,779; this fund transfer increases the construction phase by \$1,024,221 for a new construction total of \$2,467,000. This increase is reflected in the following funding sources: \$768,166 Federal, \$128,027 State, \$249,675 local share funded by Passenger Facility Charge (PFC) Bonds,

\$10,434 PFC PayGo, and \$48,266 ADF. There is a decrease of \$180,347 in Contribution from Reserves (ADF). 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 to the updated, more specific account as noted above.

D-2 The Director of Transportation and the Airport Director request an appropriation transfer to establish the construction phase of project WA0413 - MKE Rehabilitate Bullseye. The construction is funded with the Infrastructure Investment and Jobs Act (IIJA) Grant, with the following revenue allocation: 75% Federal, 12.5% State and 12.5% local match. The design phase for this project was included in the 2024 Adopted Capital Budget. The construction is anticipated to start in 2025. This appropriation transfer establishes the construction budget at an estimated cost of \$5,514,782 based on bids received on 4/16/2025. The revenue allocation is: \$4,136,086 Federal, \$689,348 State, local share, 689,348 which is made of: \$481,948 - Passenger Facility Charge (PFC) Bonds, \$36,759 -PFC PayGo, and \$170,641 - Airport Development Fund (ADF).

D-3 The Director of Transportation and the Airport Director request an appropriation transfer to fund the construction phase of project WA0417 - MKE Rehabilitate Taxiway F (between Runway 19R and Taxiway H). The design phase for this project was included in the 2024 Adopted Capital Budget. The construction is anticipated to start in 2025 and is funded by the Infrastructure Investment and Jobs Act (IIJA) Grant with the following revenue allocation: 75% Federal, 12.5% State, and 12.5% local match. This appropriation transfer establishes the construction budget of \$885,392 based on bids received on 4/16/2025. The allocation of revenues is as follows: \$664,044 Federal, \$110,674 State, and \$110,674 in local airport funds from the Passenger Facility Charge (PFC) Bonds.

H-1 The Director of Milwaukee County Department of Transportation (MCDOT) requests a 2025 appropriation transfer expenditure authority in the amount of \$2,140,794.58. The appropriation transfer consists of the reallocating 2023A bonds of \$1,149,617.71 from Project WH011101 W FOREST HOME AVE - CTHOO - HI-VIEW DR TO S N CAPE to WT0171014 Bus Replacement Program 2024. The \$1,440,294.58 in 2024C bonds from WT0171014 Bus Replacement Program 2024 will be used to finance \$700,643.50 for capital improvement project WH024701 W. RAWSON AVE. (CTH BB) - S. 13TH ST TO HOWELL AVE. The remaining amount will be used to reduce the 2025 bonding amount by allocating \$449,117.71 to Project WH024701 W. RAWSON AVE. (CTH BB) - S. 13TH ST TO HOWELL AVE. and reducing the 2025 bond issue amount for the project by \$449,117.71. To comply with federal rules for expending the bonds the 2023A bonds will need to be expended by the end of the 2025. The 2024F bonds will need to be expended by the end of 2026. Therefore, to provide more opportunity for the County to maintain compliance with federal rules the \$1,149,617.71 in 2023A bonds will replace the 2024C bonds in WT0171014 Bus Replacement Program 2024. The 2024C bonds (\$700,500) will be used to finance construction costs for WH024701 W. RAWSON AVE. (CTH BB) - S. 13TH ST TO HOWELL AVE. and \$449,117.71 will be applied towards WH024701 to reduce the 2025 bond issue. The construction phase of Project WH024701 W. RAWSON AVE. (CTH BB) - S. 13TH ST TO HOWELL AVE. is estimating to be higher than expected and allocating \$700,500 will assist in covering these costs. The increases are largely attributable to inflation, the uncertainty of the impacts due to tariffs, and the unexpected amount of required subgrade stabilization due to the poor soils/subgrade. In the 2023 Adopted Capital Budget, \$5,200,000 was approved for the construction for Project WH0111012, W. Forest Home Ave. (CTH OO) - Hi-View Dr. to W. Speedway Drive, with financing provided by \$1,514,996 in state revenue and \$3,685,004 in general obligation bonds (2023A Bonds). All the revenue has been realized for the project expenditures. The Right of Way for the project was not needed so the expenditures (\$149,856.50) and unrealized revenue (\$150,000) will be lapsed as a part of this transfer. Project WH0111012, W. Forest Home Ave. (CTH OO) - Hi-View Dr. to W. Speedway Dr. is completed and is in the closeout process. In the 2024 Adopted Capital Budget, \$21,000,000 was approved for Project WT0171014 Bus Replacement Program 2024 for the purchase of 30 clean diesel buses (including FTA-required bus inspections), with financing provided by \$4,200,000 in transit notes and \$16,800,000 in federal transit revenue. In 2024, there were several transfers that reduced the federal revenue and increased the transit notes. The final amount in transit notes was \$4,620,700. In the 2025 Adopted Capital Budget \$8,650,000 was approved for Project WH0247012 Reconstruct CTH BB - S. 13th St. to S Howell Ave. and completion of the

design phase and start of construction phase for W. Rawson Ave. (CTH BB) from S. 13th Street to S. Howell Avenue. The State/Municipal Agreement (SMA) for Project WH024701 has been signed. The scope of work consists of the reconstruction to a 4-lane divided roadway with on-street bicycle accommodations and auxiliary lanes as needed, sidewalk, curb and gutter, signals, lighting, beam guard, storm sewer, address flooding at railroad overpass, box culvert rehabilitation B40-0839. The project has a federal funding cap of \$5,904,000. This federal funded cap applies to all federally funded project phases. Bids were higher than anticipated for this State let project so the project cost has increased to \$9,350,500. This appropriation transfer request additional expenditure authority of \$700,500 offset by 2024C bonds for the same amount from WT0171014 Bus Replacement Program 2024.

Updated Budget Amt. \$9,350,500

Adopted Federal Amt. \$5,016,000

2024 Adopted Bonding \$3,634,000

Requested Transfer Amt.\$700,643.50

2025 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2025 Budgeted Unallocated Contingency Appropriation Budget	\$4,000,000
Approved Transfers from Budget through June 18, 2025 25-101 Unspend Bond Reallocation	\$596,651
Unallocated Contingency Balance as of June 18, 2025	\$4,596,651
Transfers to/from the Unallocated Contingency PENDING July 2025 CB Approval, and Finance Committee through June 18, 2025	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$4,596,651

ALLOCATED CONTINGENCY ACCOUNT	
2025 Budgeted Allocated Contingency Appropriation Budget \$500,000 Potential State Juvenile Correction Rate Adjustment	\$500,000
Approved Transfers from Budget through June 18, 2025	
Allocated Contingency Balance as of June 18, 2025	\$500,000
Transfers from the Allocated Contingency PENDING July 2025 CB Approval, and Finance & Audit Committee through June 18, 2025	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$500,000