From the Interim Director, Office of Strategy, Budget & Performance, Requesting
Authorization to Reallocate Federal American Rescue Plan Act (ARPA) Revenue and
Expenses, by recommending adoption of the following:

A RESOLUTION

WHEREAS, the Federal American Rescue Plan Act (ARPA) was signed into law by
President Joseph R. Biden, Jr., on March 11, 2021, to support individuals, families,
businesses, and governments impacted by the Coronavirus Disease pandemic; and

WHEREAS, Milwaukee County (the County) received $183.7 million in ARPA
funding, through the ARPA State and Local Fiscal Recovery Fund (SLFRF); and

WHEREAS, the Milwaukee County Board of Supervisors (County Board)
adopted File No. 21-555: "A resolution to create the ARPA Task Force to review and
recommend funding allocations to the County Board for monies received by the County
in the Federal ARPA of 2021"; and

WHEREAS, the County Board approved 73 projects and fully allocated 100
percent of ARPA aid, totaling $183,696,190; and

WHEREAS, the United States Department of the Treasury (US Treasury)
requires the County to fully expend all ARPA funds by December 31, 2026; and

WHEREAS, as of December 31, 2025, the County has expended
$172,273,557.36, or 94 percent, of its total ARPA allocation, with $11,422,631.64
remaining in encumbrances to be expended; and

WHEREAS, the County requires that all ARPA projects submit project invoices
by November 1, 2026, to ensure all payments are issued by November 30, 2026; and

WHEREAS, the penalty for not meeting the expenditure requirements would
include the return of unexpended funds to the Federal government; and

WHEREAS, in 2023 and 2024, a reallocation strategy was authorized by the
County Board in adopted File Nos. 23-808, 24-535, and 24-753, to transfer tax levy
expenditures to Federal ARPA and SLFRF, to ensure the County was fully obligated by
the US Treasury deadline; and

WHEREAS, utilizing tax levy funding for projects that are not fully spent allows
the County flexibility to implement County Board-approved projects as intended while
meeting US Treasury expenditure deadlines; and

46   WHEREAS, the Committee on Finance, at its meeting of March 12, 2026,
47   recommended adoption of File No. 26-333 (vote 6-0); now, therefore,
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49   BE IT RESOLVED, the Milwaukee County Board of Supervisors (County Board)
50   hereby authorizes the Office of Strategy, Budget, and Performance (OSBP) and the
51   Office of the Comptroller (the Comptroller) to process administrative appropriation
52   transfer(s) to convert American Rescue Plan Act (ARPA) and State and Local Fiscal
53   Recovery (SLFRF) revenue and expenses from ARPA SLFRF (operating and capital)
54   projects to tax levy, by reallocating an equal amount of ARPA SLFRF funds to
55   operational expenses that are eligible under the ARPA SLFRF rules, for a net $0 tax
56   levy impact; and
57
58   BE IT FURTHER RESOLVED, the County Board hereby authorizes OSBP and
59   the Comptroller to process administrative appropriation transfer(s) to reallocate budget
60   authority associated with former ARPA SLFRF-funded projects (operating and capital)
61   to eligible Public Health and Safety operational expenses, and ARPA revenue loss
62   projects as defined by Expenditure Category 6.1, and correspondingly reallocate tax
63   levy funding to the projects from which ARPA funds were removed; and
64
65   BE IT FURTHER RESOLVED, the County Board hereby authorizes the
66   administrating department, Department of Administrative Services (DAS), the Office of
67   Corporation Counsel, Risk Management, DAS, Office of Economic Inclusion, DAS, the
68   Comptroller, OSBP, and the Office of the County Executive, to prepare, review,
69   approve, and execute all contracts and other documents, and take all actions as
70   required for the purpose of administering the above-referenced programs funded by the
71   ARPA SLFRF allocation framework.
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