

May 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 | Airport Operations Costs Operations Costs | \$843,637 | \$843,637 | This transfer seeks to facilitate the lease/purchase of equipment for the IT infrastructure upgrade of the surveillance camera system. This transfer is the second payment thereby finalizing both the acquisition of equipment and installation of the asset. |
| B-1 | Parks Intergov Rev Operations Costs | \$235,343 | \$235,343 | This transfer seeks to establish additional revenue and expenditure authority awarded by the National Fish and Wildlife Foundation Sustain our Great Lakes 2024. The goal is continued restoration of the Root River Riparian Habitat. |
| B-2 | Parks Other Rev Operations Costs | \$7,895 | \$7,895 | This transfer seeks to establish additional revenue and expenditure authority, from private funding, in order to purchase an additional beverage cart to be used at Dretzka golf course. |
| B-3 | DHHS Intergov Rev Operations Costs | \$75,000 | \$75,000 | This transfer seeks to establish additional revenue and expenses associated with the receipt of a Statewide Crisis Intervention Program grant awarded to Children, Youth and Family Services by the State of Wisconsin, Department of Justice. The grant funds the Violence Prevention Training & Education Project. |
| B-4 | DHHS Intergov Rev Operations Costs | \$125,000 \$125,000 | \$125,000 \$125,000 | This transfer seeks to realign the budget for the Older American Act Title III-C1 Congregate Meal Funding to reflect where the expense is within the department. |
| D-1 | WA027601 LJT Support Pavement Rehabilitation – 2019 WA027601 LJT Support Pavement Rehabilitation – 2019 | \$922,486 | \$922,486 | This transfer seeks to re-align the project's revenue sources as the current budget for this project does not reflect the appropriate funding by source. |
| D-2 | Non Dept Expenditures Operations Costs WY045601 Clinton Rose Façade Upgrade WY085401 MCDOT Fleet Management Bldg Solar PV System DAS Operations Costs Comptroller Operations Costs SBP Personnel Costs | \$152,457 \$350,000 \$37,643 | \$350,000 \$106,594 \$83,506 | This transfer seeks to reallocate surplus (tax levy) budget authority from the Pilot Grant Match Program (\$152,457), WY085401-MCDOT Fleet Management Bldg Solar PV System (\$37,643) and WY045601-Clinton Rose Façade Upgrade (\$350,000) to: 1.) DAS-FMD operations budget that was used to cover unanticipated costs for VAV and HVAC equipment replacement and repairs at the Wilson Sr Center; 2.) funding for continuation of administrative work activities within the OSBP and the Office of the Comptroller related to ARPA grant administration (monitoring/tracking of ARPA project funding, Federal reporting requirements, etc.). |

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 Director of Transportation and the Airport Director are requesting an appropriation transfer to facilitate the lease/purchase of equipment for the IT Infrastructure Upgrade of the surveillance camera system. This transfer will cover the second portion of the lease/purchase payment, thereby finalizing both the acquisition of equipment and installation of the leased/purchased asset. Additionally, the necessary accounts were created in 2024 to properly record the lease/purchase as a financed purchase under GASB 87. The project was budgeted at \$1.6m for acquisition and installation in FY24. However, only acquisition was completed in FY24 at \$0.8m. This request transfers the residual \$0.8 million for the installation from FY24 budget to FY25 budget to fund project completion.

B-1 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$235,343 to establish additional revenue and expenditure authority. The request is to recognize funds of \$235,343.00 awarded by the National Fish and Wildlife Foundation Sustain our Great Lakes 2024. This is part of the Milwaukee County Parks Root River Riparian Habitat Restoration. The Sustain our Great Lakes program is intended to restore 90.4 acres of county agricultural fields to forest and native prairie on the Root River in Franklin, WI. This project includes Parks Natural Areas staff work to plant 4400 trees, and contractor work to seed and establish 60 acres of prairie. This project will improve water quality in the Root River watershed by reducing sediment run-off by 1,081,060 lbs per year and will restore quality habitat for several priority wildlife species, including the federally endangered Rusty Patched Bumblebee. Reimbursement requests will be executed biannually. Other matching funds for this work being supplied in-kind by Parks in the form of salaries and using \$141,161.00 provided by from the County's Pilot Grant Match Program (org 1976). Authorization for use of the grant match program funds is cited in res 23-808 and 22-905 allowing for the admin transfer process executed on 2/28/25 TR02490025. Authority to apply for and accept grants that support the County's Climate Action Goals was established in file 24-652.

B-2 The Executive Director of Milwaukee County Parks requests an appropriation transfer of \$7,895.00 to establish additional revenue and expenditure authority for 900 9035 Park Concessions. The request is to recognize funds of \$7,895.00 from the Sheehan Family Foundation via the Milwaukee Parks Foundation to be received in 2025. The funds will cover the cost of a new beverage cart for Dretzka Golf Course.

B-3 The Director of Health and Human Services requests an appropriation transfer in the amount of \$75,000 to recognize revenue and expenses associated with the reception of a Statewide Crisis Intervention Program grant awarded to Children, Youth and Family Services by the State of Wisconsin, Department of Justice. The grant funds Violence Prevention Training & Education Project (DOJ Grant Number: 2023-SCI-01-19412) to support broader community violence intervention and interruption efforts across Milwaukee County. The PCITI Train the Coach Certification training, Healing for Our Youth Summit and Intergenerational Training on Youth Engagement for Older Adults will help to reduce the incidence of gun violence and resulting injuries.

B-4 The Director of the Department of Health and Human Services (DHHS) requests an appropriation transfer of \$250,000 to transfer Older American Act Funding Title III-C1 Congregate Meal Funding from DHHS Services org 8334 Senior Centers to 8332 Elderly Nutrition. This amount represents \$125,000 in expenditures and \$125,000 in revenue for congregate meals that were previously budgeted in org 8334 Senior Centers. This transfer is requested to realign the budget to represent where actual spending is occurring. This fund transfer has no impact on the tax levy.

D-1 The Director of Transportation and the Airport Director request an appropriation transfer to realign revenues the LJT Support Pavement Rehabilitation. This project began in 2019, but the Grant Finding was not issued until 2023. The Grant Finding included an Apportionment Grant (90% Federal, 5% State, and 5% Sponsor) and Entitlement Grant (90% Federal, 5% State, and 5% Sponsor), and an Entitlement awarded at 100% Federal. Additionally, there was a portion that was determined to be ineligible for grant funding (\$17,990) and is 100% sponsor responsibility. The current budget for this project does not reflect the appropriate funding by source, so this fund transfer will realign the revenue to match the budget. There is a

net zero impact by this fund transfer. 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 to the updated, more specific account.

D-2 The Director of the Office of Strategy, Budget, and Performance (OSBP) requests an appropriation transfer which reallocates \$540,100 of projected surplus funds across multiple projects in order to fund HVAC needs at Wilson Senior Center, and to fund ARPA grant administration activities in the Office of the Comptroller and OSBP. Projected surplus funding is proposed to be reduced from the following projects: Grant Match Program (\$152,457), capital project WY045601-Clinton Rose Facade Upgrade (\$350,000), and capital project WY0854017 MCDOT Fleet Management Building Solar PV System Study (\$37,643). The Grant Match Pilot Program was initially funded with a \$2 million allocation in 2022. The Pilot Program provides funding to departments that have external grant opportunities with a local match requirement. Matching grant funds have been awarded to projects across Parks, DOT, and DHHS which have yielded a Return on Investment (ROI) of over 430% as of April 2025. While the pilot program has provided a high ROI to date, based on current award rates, SBP is projecting there will be surplus funds in the project before its end date and \$152,457 is proposed for reduction to fund other needs. Clinton Rose Facade Upgrade project WY045601 is completed with a \$350,000 surplus proposed for reallocation. MCDOT Fleet Building Solar Study project WY0854017 is completed with \$37,643 surplus proposed for reallocation. These reallocations provide funding for the needs stated below.

Item 1-The Department of Administrative Service - Facilities Management Division (DAS-FMD) operating budget for major maintenance (\$350,000) was used to address emergency replacements of VAV boxes and controllers for the HVAC system at the Wilson Senior Center to assist in regulating heating and cooling during all seasons. There have been ongoing issues with regulating temperature resulting in the building being hot in the summer and cold in the winter. The \$350,000 emergency HVAC improvement at Wilson Senior Center was not anticipated within the 2025 Adopted Budget. The DAS-FMD operating major maintenance budget is used to cover building and mechanical work and repairs throughout the Courthouse Complex (Safety Building, Courthouse, CJF), Coggs Building, County Grounds, Sr Centers, and Wil-O-Way facilities. This appropriation transfer re-establishes \$350,000 of budget authority within the DAS-FMD operating budget in order to provide for ongoing major maintenance issues for the remaining seven months of the year for these various facilities.

Item 2- Funding is requested to be increased for continuation of administrative work activities within the OSBP and the Office of the Comptroller related to ARPA grant administration (monitoring/tracking of ARPA project funding, Federal reporting requirements, etc.). Re-estimates have determined that an additional \$106,594 is needed in the Office of the Comptroller and \$83,506 is needed in OSBP to maintain grant administrative activities through the end of the ARPA reporting timeline.

2025 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

| UNALLOCATED CONTINGENCY ACCOUNT | |
|---|--------------------|
| 2025 Budgeted Unallocated Contingency Appropriation Budget | \$4,000,000 |
| Approved Transfers from Budget through April 17, 2025 25-101 Unspend Bond Reallocation | \$596,651 |
| Unallocated Contingency Balance as of April 17, 2025 | \$4,596,651 |
| Transfers to/from the Unallocated Contingency PENDING May 2025 CB Approval, and Finance Committee through April 17, 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 April 17, 2025 | |
| Allocated Contingency Balance as of April 17, 2025 | \$500,000 |
| Transfers from the Allocated Contingency PENDING May 2025 CB Approval, and Finance & Audit Committee through April 17, 2025 | |
| Total Transfers PENDING in Finance Committee | \$0 |
| Net Balance | \$500,000 |