

(ITEM) From the Director, Office of Strategy, Budget & Performance, Requesting Authorization to Reallocate Tax Levy and Federal American Rescue Plan Act (ARPA) Revenue and Expenses and Revise Approved ARPA Project Budgets and Spending Periods by recommending adoption of the following:

**A RESOLUTION**

WHEREAS, the Federal American Rescue Plan Act (ARPA) of 2021 was signed into law by President Biden on March 11, 2021, in efforts 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; and

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

WHEREAS, the Milwaukee County Board of Supervisors approved 73 projects and fully allocated 100% of ARPA aid (\$183,696,190) in 2023; and

WHEREAS, the United States Department of the Treasury requires Milwaukee County to obligate all ARPA funds by December 31, 2024, and fully expend funds by December 31, 2026; and

WHEREAS, in September 2023 a reallocation strategy was authorized by the Milwaukee County Board of Supervisors in File [23-808](#) and applied \$11.7 million in public health and safety payroll costs to ARPA revenue while applying tax levy to eight ARPA-enabled projects, with a net total tax levy impact of \$0; and

WHEREAS, in June 2024 a reallocation strategy was replicated and authorized by the Milwaukee County Board of Supervisors in File [24-535](#) and authorizing the transfer of up to \$28 million in tax levy expenditures to federal ARPA State and Local Fiscal Recovery Funds (SLFRF); and

WHEREAS, Administration recommends expanding this strategy to entirely obligate ARPA funds and allow tax levy funds to support implementation of ARPA-funded projects to reduce timeline restrictions in 2024 and beyond; and

WHEREAS, the Milwaukee County Board of Supervisors approved \$10M to implement the Digital Transformation Initiative and administration request authorization to reallocate sub-project(s) budget authority within the approved Digital Transformation capital project, which does not impact overall project funding; and

BE IT RESOLVED, the Milwaukee County Board of Supervisors hereby authorizes the Office of Strategy, Budget, and Performance and the Office of the Comptroller to process administrative appropriation transfer(s) to convert any unobligated ARPA SLFRF funds as of the fourth quarter of 2024 to tax levy, for a net \$0 tax levy impact; and

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BE IT FURTHER RESOLVED, the Milwaukee County Board of Supervisors hereby authorizes the Office of Strategy, Budget, and Performance and the Office of the Comptroller to process administrative appropriation transfer(s) to reallocate an equal amount of ARPA SLFRF funds to Public Health and Safety Operational costs, or other operational expenses that are eligible under the ARPA SLFRF rules; and

BE IT FURTHER RESOLVED, the Milwaukee County Board of Supervisors hereby authorizes the Office of Strategy, Budget, and Performance and the Office of the Comptroller to process administrative appropriation transfer(s) to reallocate budget authority from former ARPA SLFRF funded projects (operating and capital) that have been converted to tax levy funded projects; and

BE IT FURTHER RESOLVED, APRA SLFRF allocations including payroll allocations as well as tax levy allocations that were reallocated from ARPA are authorized to be carried over until 2026; and

BE IT FURTHER RESOLVED, within the first quarter of 2025, the Office of Strategy, Budget and Performance will provide a report to the ARPA Task Force detailing the revisions to ARPA and associated tax levy allocations; and

BE IT FURTHER RESOLVED, the Milwaukee County Board of Supervisors authorizes the Office of Strategy, Budget, and Performance and the Office of the Comptroller to process administrative appropriation transfer(s) to reallocate sub-project(s) budget authority within the Digital Transformation capital project WY0726; and

BE IT FURTHER RESOLVED, the County Board authorizes the administrating department, DAS, the Office of Corporation Counsel, Risk Management Division, Community Business Development Partners, Office of the Comptroller, Office of Strategy, Budget and Performance and County Executive, to prepare, review, approve, and execute all contracts and other documents, and take all actions as required for the purpose of administering the above-referenced programs funded by the American Rescue Plan Act grant allocation framework.