

**Exhibit A to Resolution Number**

Revenue Loss Reclassification Requests					
Department	Project Name / Grant Account	Project Budget	Amount to be Reclassified as Revenue Loss	Original Project Authorizing Legislation	Explanation
Department of City Development	Westlawn Subaward / RG1511913110	\$9,000,000	Entire allocation	210894	Federal guidance is unclear as to whether this project is categorized as a capital expenditure. ARPA capital expenditures that are not funded with revenue loss require substantial supporting documentation that was not completed for this project. Reclassification to revenue loss is recommended to avoid audit risk.
Community Development Grants Administration	Housing Trust Fund projects / RG1511513130	\$10,000,000	Entire allocation	210894; 220969	Same as above.
Department of Neighborhood Services	Compliance Loan Program / RG1513603110	\$2,000,000	Entire allocation	210894; 220703	This project involves loans that mature after the completion of the APRA performance period in 2026. Compliance with federal rules requires either reclassification to revenue loss, or substantial modification of the Compliance Loan Program.
Milwaukee Fire Department	BLS Ambulance Subsidy / RG1513281100	\$9,929,026	Entire allocation	210743; 220702; 221315	Compliance requires either reclassification to revenue loss, or justification of beneficiary status back to 2021, and amendment to private ambulance service provider agreements. Reclassification is recommended.

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Departments of City Development and Neighborhood Services	Housing Programs – various / N/A	\$4,700,000	Entire allocation	211939	Via CCFN 211939, the Council allocated \$4.7 million to “housing programs” in the 2024 budget, but did not specify whether those funds were to be classified as revenue loss. The resolution also made a \$.4.7 million allocation for housing programs in 2023, and those housing programs have previously been classified as revenue loss (Strong Homes, Compliance Loan).
Department of Employee Relations	Retention Incentives / RG1511654100	\$1,060,000	Entire allocation	210894; 220703	While this allocation can likely be justified as an employee retention incentive, some ambiguity in Treasury’s guidance creates an audit risk; therefore, reclassification to revenue loss is recommended.
<b>Total:</b>		<b>\$36,689,026</b>			