

Action Required  
Finance and Audit Committee

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Performance, Strategy, and Budget (PSB), 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, Department of Administrative Services, is hereby authorized to make the following transfers in the 2020 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>1950 – Fringe Benefits</u>		
9779 – Central Service Allocation		\$1,703,344
9879 – Abatement – Central Services	\$1,703,344	

In order to appropriately capture the administrative costs incurred in Org. 1149 (DHR - Retirement Plan Services) within Org. 1950 (Fringe Benefits), a new expenditure and abatement is created to properly reflect the true cost of fringe benefits in Org. 1950. This amount was previously captured through a charge that ran through the County's annual pension contribution. That process was eliminated several years ago, and this new appropriation will allow the County to capture the same expenditure without the complex charging. This amount is based on 2018 actual expenditures in Org. 1149.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 2, 2020.

2)		<u>From</u>	<u>To</u>
	<u>115 – Department of Administrative Services</u>		
	8502 – Other Capital Outlay		\$177,000
	5199 – Salaries-Wages Budget	\$177,000	

An appropriation transfer of \$177,000 is requested by the Director of Administrative Services (DAS) from the DAS-Facilities Management (FM) budgeted salary expense to the DAS-FM budgeted major maintenance expense in order to address unanticipated costs related to repairs at the Milwaukee Public Museum (MPM) and War Memorial Center/Art Museum (WMC).

The request is due to a series of unanticipated emergency repairs at the MPM and WMC facilities:

- War Memorial elevators - \$48,000
- Art Museum basement flood mitigation - \$79,000
- Milwaukee Public Museum roof leak damages - \$50,000 (This item was due to contractor negligence and a claim has been filed. DAS-Facilities Management Division (FMD) will replace contingency funds in-kind once the settlement is received.)

The unanticipated nature of the repairs to the MPM and WMC facilities has reduced the FMD’s 2020 budgeted resources that would have been used to manage planned repair and maintenance activities for County Courthouse Complex facilities (Complex).<sup>1</sup> If the transfer is approved, the FMD will be able to address critical deferred maintenance for the Complex including:

- Roof leak repairs at Courthouse
- Basement flooding repairs at Coggs
- Electrical panel replacements to reduce fire hazards
- Emergency facade inspection and repair at Safety Building

The latest DAS-FM fiscal report projects a year-end surplus of approximately \$500,000 within its Personal Services budgeted appropriations.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 2, 2020.

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<sup>1</sup> The FMD (modified) 2020 major maintenance budget includes \$1.68 million of budget authority. To date, approximately \$1.36 million has been expended or encumbered, leaving an available balance of just over \$322,000 for the remainder of 2020.

11-5-20 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
B DEPARTMENTAL RECEIPT OF REVENUE

Action Required

Finance and Audit Committee  
2/3's County Board

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Performance, Strategy, and Budget (PSB), 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, Department of Administrative Services, is hereby authorized to make the following transfers in the 2020 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>4900 – Medical Examiner</u>		
3599 – Other Service Fee Charges	\$30,000	
2699 – Other Fed Grant & Reim	\$50,000	
2299 – Other St Grants & Reim	\$33,558	
7780 – Laboratory Supplies		\$30,000
8551 – Mach & Equip-Repl-(cap)		\$50,000
6109 – Medical Service Fees		\$33,558

In late 2019, the Medical Examiner's Office was awarded a \$50,000 NIJ grant titled, "Strengthening the Medical Examiner/Coroner System." The additional funds will be used to purchase replacement x-ray equipment used to diagnose injury and/or disease. There is no local match to the funding and, therefore, no tax levy impact.

In July of 2020, the Forensic Toxicology lab began conducting laboratory toxicology analysis and consultation for the University of North Dakota. Revenue generated from this partnership is anticipated to be \$30,000 for 2020.

Additionally, the State of Wisconsin Department of Health Services through the Wisconsin Overdose Data to Action Grant awarded \$33,558 to the Medical Examiner's Office to support response to the increased overdose fatality epidemic. There is no local match to the funding and, therefore, no tax levy impact.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 2, 2020.

2)	<u>From</u>	<u>To</u>
<u>8000 - Department of Health &amp; Human Services</u>		
2263 – LIHEAP Revenue	\$823,850	
8123 – Purchase of Service Contract		\$603,528
6030 – Advertising		\$138,490
6080 – Postage		\$18,838
6409 – Printing		\$26,813
7999 – Sundry Materials and Supplies		\$36,181

A transfer of \$823,850 is requested by the Director, Department of Health and Human Services (DHHS), to recognize the receipt of revenue and associated expenditures related to the Energy Assistance Program.

The Energy Program provides assistance for heating and electric costs and energy crisis situations and is funded by State and federal revenues through a contract with the State Department of Administration. The total State Energy contract including amendments issued during 2020 reflects total revenue of \$3,532,151 for calendar year 2020. This increases budgeted revenue by \$823,850, from \$2,708,301 to \$3,532,151. The State generally amends the department's Energy contract throughout the year based on funding availability.

This additional revenue is being used to amend existing contracts with the community agencies that operate the program as well as increase funds budgeted for advertising and community outreach. This revenue also covers additional costs associated with the COVID-19 pandemic such as signage and personal protective equipment purchases.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 2, 2020.

3)		<u>From</u>	<u>To</u>
	<u>7900 - Department on Aging</u>		
	2699 – Other fed grants & reim	\$778,972	
	7300 – Food & provisions-budget	\$941,596	
	8589 – Oth Capital Outlay (Cap)	\$5,544	
	8123 – Purchase of service	\$44,000	
	7999 – Sundry materials & services	\$9,500	
	2222 – Other fed grants & reim	\$410	
	8123 – Purchase of service		\$165,044
	7300 – Food & provisions-budget		\$822,963
	2699 – Other fed grants & reim		\$791,596
	7910 – Office supplies		\$419

A transfer of \$1,780,022 is requested to realign expenditures and revenues within the Department on Aging.

Pursuant to County Board resolution File No. 19-819 approved on December 19, 2019, the Interim Director, Department on Aging, is hereby authorized to enter into a 2020 State and County Contract and any addendum thereto covering social services and community programs – Aging Programs between Wisconsin Department of Health Services (DHS) and Milwaukee County and to accept the federal and state revenues provided thereunder for the support of programs and services for older adults administered through the Department on Aging for the period January 1, 2020 through December 31, 2020.

This transfer realigns revenues and related expenditures primarily due to program service usage and state reallocations. Title 3-C1 funding for the congregate meal site program is increased \$778,963, completely offset by a decrease in Title 3-C2 funds for home delivered meal program services and related food and catering expenses. Other grant revenues net a reduction of \$12,214 primarily due to a reduction in meal incentive reimbursements offset by a net increase in transportation and other grant funding of \$419. Related expenditures completely offset revenue increases and decreases.

This transfer includes expenditure increases and offsetting decreases due to program service delivery adjustments for health and safety during the health emergency. To maintain and deliver program services in a new normal environment and to aid in preventing the spread of the coronavirus, purchase of service contract expenses increase \$121,044, including \$419 in office supplies. Expenditure increases are primarily related to provision of nutrition meal related services. Purchase of service contracts reflect increases for meal delivery transportation, meal site management and after hour resource and information services. Expenditure increases are offset by expenditure reductions in food and catering costs and other purchase of service contract services due to a projected surplus.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 2, 2020.

4)	<u>From</u>	<u>To</u>
<u>8000 - Department of Health &amp; Human Services</u>		
4999 – Misc Revenue	\$321,000	
4930 – Gifts & Donations	\$50,000	
6017 – Housekeeping Services Fees		\$171,000
7399 – Food and Other Provisions		\$50,000
6999 – Sundry Services		\$150,000

A transfer of \$371,000 is requested by the Interim Director, Department of Health and Human Services (DHHS), to recognize additional revenues from private sources to support the department's response to the coronavirus (COVID-19) pandemic.

Since the beginning of the pandemic, the Housing Division has been working in partnership with the City of Milwaukee Health Department to support an isolation facility at Clare Hall, a vacant convent in St. Francis that is owned by the Catholic Archdiocese of Milwaukee. This facility has been housing individuals who are COVID positive or symptomatic and medically fragile. Although there is not a charge for the use of the facility, there are significant costs for maintenance, cleaning, and security for this location.

Both the Hunger Task Force and United Way of Greater Milwaukee have pledged financial support for the operation at Clare Hall. The Hunger Task Force is providing Emergency Food and Shelter Program (EFSP) funds to cover \$171,000 in cleaning costs and United Way is offsetting approximately \$50,000 in food costs.

Finally, the Housing Division has incurred costs for temporary housing for individuals who are homeless and in need of crisis housing. The Milwaukee Health Care Partnership is providing \$150,000 in crisis funding to place non-infected patients in temporary housing such as rooming houses and motels.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 2, 2020.

11-5-20 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
C INTER- DEPARTMENTAL

Action Required  
Finance and Audit Committee  
Majority County Board

WHEREAS, department requests for transfers between separate departmental accounts have been received by the Department of Administration, Performance, Strategy, and Budget (PSB), 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, Department of Administration, is hereby authorized to make the following transfers in the 2020 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>6300 – Behavioral Health Division</u>		
	5422 Employee Health Care	\$3,190,835	\$60,791
	5491 Benefit Abatement		\$187,345
	<u>1950 – Employee Fringe Benefits</u>		
	3898 Interdepartmental Fringe Charges	\$60,791	\$3,190,835
	9898 Abatement – Fringe Benefit	\$187,345	

The Office of the Comptroller recommends a \$3,438,971 transfer as a technical adjustment to the 2020 Fringe Benefits budget. The budget is being realigned based on the actual distribution of fringe costs, as indicated in the year-end fringe breakeven analysis.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 2, 2020.

**DRAFT**

Fiscal Year 2020

11-5-20 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
D CAPITAL IMPROVEMENTS

Action Required

Finance and Audit Committee  
Majority County Board

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Performance, Strategy, and Budget (PSB), 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, Department of Administrative Services, is hereby authorized to make the following transfers in the 2020 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>WH119012 - Good Hope Road Intersections-Pierron Road &amp; River Road #</u>		
6030 – Advertising		\$140
9706 – Prof Div Services		\$5,210
8530 – Roadway Plan & Construction		\$14,650
<u>WH105012 - E. North Avenue &amp; N. Oakland Avenue Bridge Expansion Joint Repairs#</u>		
8530 – Roadway Plan & Construction	\$11,360	
9706 – Prof Div Services	\$8,640	

**# Existing Project, + Included in 5-Year Plan, \* New Project**

An appropriation transfer of \$20,000 is requested by the Director of the Milwaukee County Department of Transportation. The transfer will reallocate \$20,000 of surplus expenditure authority from capital project WH105012 - E. North Avenue & N. Oakland Avenue Bridge Expansion Joint Repairs to capital project WH119012 - Good Hope Road Intersections-Pierron Road and River Road to cover budget shortfalls.

This transfer will cover the current deficit in the design phase and the expected increase in costs in the construction phase of Project WH119012 - Good Hope Road Intersections-Pierron Road and River Road. Project WH105012 - E. North Avenue & N. Oakland Avenue Bridge Expansion Joint Repairs is substantially complete and no additional costs are expected to be needed to fund this project.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 2, 2020.

**DRAFT**

Fiscal Year 2020

11-5-20 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
E CAPITAL IMPROVEMENT- RECEIPT OF REVENUE

Action Required

Finance and Audit Committee  
2/3's County Board

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Fiscal Affairs, 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, Department of Administrative Services, is hereby authorized to make the following transfers in the 2020 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>WH24401 E. College Ave. 128 Air Refueling Wing (ARW) *</u>		
16146 – Prof Services-Cap/Major Mtce		\$5,000
19706 – Prof Div Services		\$15,000
16030 – Advertising		\$400
17930 – Photo, Prtg, Repro, Binding		\$100
18530 – Roadway Plan & Construction		\$134,500
<u>WH24401 E. College Ave. 128 Air Refueling Wing (ARW) *</u>		
2999 – Revenue from Other Unit of Govt	\$155,000	
<b># Existing Project, + Included in 5-Year Plan, * New Project</b>		

An appropriation transfer of \$155,000 is requested by the Director of the Milwaukee County Department of Transportation to establish budget authority for new capital project WH24401 E. College Ave. 128 Air Refueling Wing (ARW).

An agreement has been executed with Wisconsin Air National Guard 128 Air Refueling Wing (128 ARW) to reimburse Milwaukee County in the amount of \$155,000 to cover 100% of the costs to design and construct a left turn lane in the existing median of East College Ave (CTH ZZ) at the 128 ARW driveway.

This project is a collaboration effort between Milwaukee County and the 128 ARW to provide engineering and construction management for a new left turn lane in the median on East College Ave (CTH ZZ) that is needed for the 128 ARW for safe entrance into their facility at one of their existing driveways. Instead of the 128 ARW contracting this work occurring on a County Trunk Highway to another entity, Milwaukee County will be providing the services, meeting required County Trunk Highway design and construction standards. All project costs will be 100% covered by 128 ARW and they will reimburse Milwaukee County 100% for the actual work completed for the project.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE OCTOBER 2, 2020.

## 2020 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

<b>UNALLOCATED CONTINGENCY ACCOUNT</b>	
2020 Budgeted <b>Unallocated</b> Contingency Appropriation Budget	\$4,355,575
Approved Transfers from Budget through October 2, 2020	
(\$100,000) File 20-128 sPark Funds	(\$100,000)
(\$50,000) File 20-146 Election Commission voter registration	(\$50,000)
(\$1,000,000) File 20-288 COVID-19 Emergency Capital Projects	(\$1,000,000)
\$1,730,000 File 20-286 From Capital Project W0546 ERP (Phase 2)	\$1,730,000
(\$1,120,000) File 20-286 To Org 1172 DAS IMSD- Mainframe	(\$1,120,000)
(\$610,000) File 20-286 To Org 1921 HR & Payroll Systems for full year of Ceridian and other services	(\$610,000)
(\$80,000) Increase Capital Project W0870011 Expenses (Special Assessment to Muni's)	(\$80,000)
\$1,000,000 File 20-335 COVID-19 Emergency Capital Projects (reverses File 20-228)	\$1,000,000
(\$127,694) File 20-387 Sheriff Security for CEX	(\$127,694)
(\$327,903) File 20-651 FDL Garage Fire Alarm and Sprinkler System Plan and Design	(\$327,903)
(\$200,000) File 20-651 Increase Capital Project W0870011 Expenses (Special Assessment to Muni's)	(\$200,000)
(\$35,000) File 20-678 MATC Faculty and Student Together (FAST) Fund to mitigate student housing insecurity	(\$35,000)
(\$9,750) File 20-548 Renaming Wahl Park to Harriet Tubman Park	(\$9,750)
(\$28,000) File 20-709 Supplement MCTS social media campaign to increase voter turnout	(\$28,000)
\$1,306,111 File 20-401 Bond Refinance	\$1,306,111
\$346,024 File 20-401 Bond Refinance	\$346,024
Unallocated Contingency Balance as of October 2, 2020	\$5,049,363
Transfers from the Unallocated Contingency PENDING May CB Approval, and Finance & Audit Committee through October 2, 2020	\$0
Total Transfers PENDING in Finance and Audit Committee	\$0
<b>Net Balance</b>	<b>\$5,049,363</b>

<b>ALLOCATED CONTINGENCY ACCOUNT</b>	
2020 Budgeted <b>Allocated</b> Contingency Appropriation Budget	\$2,150,000
\$550,000 Lead abatement Loan Program (DHHS)	
\$1,500,000 Electronic Monitoring Initiative (HOC)	
\$100,000 Emergency Repairs @ Lakefront Pathways (Parks)	
Approved Transfers from Budget through October 2, 2020	
(\$550,000) (File 20-121) Lead Abatement Program (DHHS)	(\$550,000)
Allocated Contingency Balance as of October 2, 2020	\$1,600,000
Transfers from the Allocated Contingency PENDING May CB Approval, and Finance & Audit Committee through October 2, 2020	\$0
Total Transfers PENDING in Finance, Personnel & Audit Committee	\$0
<b>Net Balance</b>	<b>\$1,600,000</b>