

DRAFT

Fiscal Year 2015

1-8-2016 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
A DEPARTMENTAL

Action Required

Finance, Personnel and Audit Committee

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Office of Performance, Strategy and Budget, 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 2015 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
7900 Aging		
8123 – Purchase of Service		\$75,000
7300 - Food & Provisions-Budget		\$100,000
5199 – Salaries & Wages	\$175,000	

Transfer of \$175,000 is requested by the Director, Department on Aging to realign expenditures with in the department.

This transfer realigns the 2015 Adopted Budget to reflect underspending of \$175,000 in salaries. Savings in salaries are due to position vacancies largely as a result of staffing retirement. The salary expenditure surplus is completely offset by expenditure increases of \$100,000 in purchase of service contract for food and catering services, \$25,000 in direct emergency client services and the remaining balance for other purchase contracts. Food and service increase is based on increase in service demand.

Approval of this transfer has a \$0 impact on Milwaukee County tax levy.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 8, 2016.

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Fiscal Year 2015

1-8-2016 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
B DEPARTMENTAL-OTHER

Action Required

Finance, Personnel and Audit Committee
County Board (Majority Vote)

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Office of Performance, Strategy and Budget, 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 2015 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
3700 – Comptroller		
0890 – STATE RESERRVE FOR MIDWEST	\$181,000	
8923 – RETURN OF STATE RESERVE		\$181,000

Request

Milwaukee County established a reserve account in 2003 with funds received from Midwest Airlines of \$900,000 and \$4,000,000 from the State of Wisconsin Dept of Commerce/ Racine County CDBG funds. These funds have been invested by the Treasurer and are receiving interest. The reserve is security for two IDRb loans used to build hangars for Midwest Airlines and Skyway Airlines. Under the agreement with the State of Wisconsin and Racine County, if principal payments are made by Midwest/ Skyway, the County must return an equivalent portion of the reserve balance to the State and Racine County. Republic Airlines on behalf of Midwest/ Skyway has repaid 4.04% of the original principal, therefore the County must return 4.04% of the trust balance outstanding of \$4,735,058.35. In 2014, the County paid \$159,000, in 2012 the County Paid \$143,000 and in 2011 the County paid 210,000.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 8, 2016.

1-8-2016 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
C DEPARTMENTAL - RECEIPT OF REVENUE

Action Required

Finance, Personnel and Audit Committee
County Board (2/3 Vote)

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Office of Performance, Strategy and Budget, 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 2015 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
2430 Child Support Services		
6812 – Advertising	\$7,750	
6149 – Prof. Serv-Nonrecur Oper	\$397,285	
2699 – Other Fed Grants & Reimb		\$405,035

New Pathways for Fathers and Families Fatherhood Grant was awarded by The Office of Family Assistance for the period of September 30, 2015 through September 29, 2020. We were advised in October 2015 that our application had been approved. The grant amount each years is for \$2 million.

Our 2015 budget did not include funding for the New Pathways for Fathers and Families Fatherhood Grant for the fourth quarter of 2015, since we were not sure if it would be awarded to our department. This appropriation transfer request is to recognize the receipt of revenue and to establish expenditure authority for the Department of Child Support Services in the accounts listed above.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 8, 2016.

2)		<u>From</u>	<u>To</u>
	<u>WP063 Estabrook Dam Rehab #</u>		
	9706 – Prof Services		\$80,000
	6146 – Prof Services - Capital / Major Maint		\$120,000
	8527 – Land Imprmnt (CAP)		\$1,380,716
	2299 – Other State Grant and Reimbursements	\$1,380,716	

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

An appropriation transfer of \$1,380,716 is requested by the Director of the Department of Administrative Services (DAS) and the Director of Parks, Recreation, and Culture (Parks) to recognize Wisconsin Department of Natural Resources (WDNR) Grant awards to be applied towards the Estabrook Dam Rehab capital project (WP063).

Parks staff has indicated the department has been awarded a Wisconsin Department of Natural Resources (WDNR) Stewardship Grant (\$980,716) and a Municipal Dam Grant (\$400,000) for dam rehabilitation.

Approval of the fund transfer recognizes the grant revenue of \$1,380,716 from the WDNR and creates additional budget authority in the amount of \$1,380,716 for the Estabrook Dam Rehab capital project (WP063).

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 8, 2016.

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Fiscal Year 2015

1-8-2016 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
D CAPITAL IMPROVEMENTS

Action Required

Finance, Personnel and Audit Committee
County Board (Majority Vote)

WHEREAS, your committee has received from the Department of Administrative Services, Fiscal Affairs, departmental requests for transfer to the 2015 capital improvement accounts 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 2015 capital improvement appropriations:

1)	<u>From</u>	<u>To</u>
<u>WO60601 Rewire County Facilities #</u>		
8509 – Other Building Improvement (CAP)	\$210,000	
6146 – Prof. Serv – Cap/Major Mtce	\$37,920	
9706 – Prof Div Services	\$4,080	
2903 – County Sales Tax		\$252,000
<u>WO60603 Countywide Wire and Wireless Infrastructure *</u>		
8588 – Other Capital Outlay (EXP)		\$210,000
6146 – Prof. Services- Cap/Major Mtce		\$37,920
9706 – Prof Div Services		\$4,080
2903 – County Sales Tax	\$252,000	

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

An appropriation transfer of \$252,000 is requested by the Director of the Department of Administrative Services – Information Management Services Division (IMSD) to modify the scope of Project WO606 and to reallocate funding from WO60601 Rewire County Facilities to WO60603 Countywide Wire and Wireless Infrastructure.

The 2015 Adopted Capital Improvements Budget included an appropriation of \$252,000 for WO60601 Rewire County Facilities Project (“subproject 01”) to complete the on-going standardized wired and wireless infrastructure in Milwaukee County Facilities. Financing was provided by sales tax. The scope of work for the 2015 appropriation was limited to the completion of an on-going project that upgraded voice and data wired and wireless infrastructure within the Behavioral Health Division (BHD) and County Board. The County Board’s wireless infrastructure has been completely replaced and BHD’s requirements have been met for their ongoing moves and initiatives.

This appropriation transfer will reallocate the \$252,000 in sales tax financing to a new subproject WO60603 (“subproject 03”) Countywide Wire and Wireless Infrastructure and will be used to complete the on-going standardized wired and wireless infrastructure in Milwaukee County Facilities as a whole. The financing will also allow IMSD to remediate high priority areas and respond to related Technology Investment Idea Proposals (TIIPs) submitted through the Information Technology Steering Committee (ITSC).

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 8, 2016.

2)		<u>From</u>	<u>To</u>
	<u>WC103 CJF Cooling Tower Replacement #</u>		
8501	– Other Building Improvement (CAP)		\$410,000
	<u>WC102 Courthouse Cooling Tower Replacement #</u>		
8501	– Other Building Improvement (CAP)	\$410,000	

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

An appropriation transfer of \$410,000 is requested by the Director of the Department of Administrative Services (DAS) from the Courthouse Cooling Tower Replacement capital project (WC102) to provide funding to complete the Criminal Justice Facility (CJF) Cooling Tower Replacement capital project (WC103).

CJF Cooling Tower Replacement (WC103)

This project was approved/created as a fund transfer in September 2013 with an appropriation of \$440,000. The CJF Cooling Tower has a large three section cooling tower on the roof serving 600 ton and 840 ton chillers in the basement. This existing cooling tower requires replacement. A stainless steel sump on each tower is recommended in addition to the replacement of existing manual chemical feeder with automatic chemical feeder. The project was bid on 9/10/2014. Due to higher than anticipated bid prices, the existing budget for the CJF Cooling Tower project is not sufficient and created a project deficit of approximately \$250,000. Therefore, \$250,000 of the requested appropriation transfer will offset this deficit.

During the peak of the summer heat, water leaks were observed in August, 2015. Damage to pipe headers and nozzles of cooling tower was noticed upon further investigation. The manufacturer agreed to replace all damaged parts on cooling tower without any charge to County even though it was verified later that all the damage to cooling tower resulted from scale build-up in two existing 14” vertical pipes. However, the manufacturer indicated the County must install line strainers to prevent any future clogging of nozzles and tower failure. The manufacturer will not honor the warranty or pay for any future damage if the County operates the tower without line strainers. In order to operate cooling tower by April 1, 2016, (and be operational for the cooling season), \$160,000 is requested as part of this appropriation transfer in order provide funding for the line strainers.

Courthouse Cooling Tower Replacement (WC102)

This project was included in the 2014 Adopted Capital Improvement Budget with an appropriation of \$500,000. While this project of the Courthouse Cooling Tower is needed, DAS – Architecture and Engineering Services and DAS – Facilities Management staff has indicated the replacement of CJF cooling tower is a higher priority when comparing the two projects. The design and preparation of bid documents was completed in 2014 and this project was also bid in September of 2014. However, there was inadequate funding at that time to make a contract award and the project was put on hold. Funding to resume this project will be requested in the 2017 capital budget process.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 8, 2016.

3)		<u>From</u>	<u>To</u>
	<u>WO433 Criminal Justice Facility Glass Barrier #</u>		
	8509 – Land Impvmnts (CAP)		\$61,950
	<u>WJ063 House of Corrections Roof Repair #</u>		
	8502 – Major Maint Bldg (EXP)	\$61,950	

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

An appropriation transfer of \$61,950 is requested by the Director of the Department of Administrative Services (DAS) to transfer appropriations of \$61,950 from the House of Corrections (HOC) Roof Repair capital project (WJ063) to provide funding to cover an anticipated deficit in the Criminal Justice Facility (CJF) Glass Barrier capital project (WO433).

DAS-Architecture and Engineering staff has indicated that approximately \$61,950 in additional funding is required in order to successfully close-out the CJF Glass Barrier capital project (WO433) and alleviate a projected shortfall to the capital budget. The funding shortfall in the capital budget primarily a result of the following:

- 1). Project Owners requested changes (additional items added to the original project scope) occurred during construction. The two Owners changes included a countertop replacement and revision to the locksets and electric strike for two of the security doors.
- 2). Several unforeseen conditions also occurred during construction, adding to the cost of construction. Mainly a materials and labor increase (for the ballistic resistant frame and glazing) at the beginning of the project, bracket modifications were required to avoid existing HVAC piping and ductwork, and two access panels were required.
- 3). Additional time was required by Milwaukee County’s project manager and project coordinator to manage additional owner requested changes and several unforeseen conditions on the project site.
- 4). One Certificate of Payment for the general contractor is pending and payment of balance to finish plus retainage is also pending to close-out the project.

The 2014 Adopted Capital Improvement Budget included an appropriation of \$500,000 for the HOC Roof Repair capital project (WJ063). DAS-Architecture and Engineering staff has indicated that this project will come in under budget as two areas of the roof replacement were completed with funds from an insurance claim and not funded through the Capital Improvements Budget.

To reconcile the anticipated shortfall in the CJF Glass Barrier capital project (WO433), an appropriation transfer of \$61,950 from the anticipated surplus in the HOC Roof Repair capital project (WJ063) is requested.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 8, 2016.

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Fiscal Year 2015

1-8-2016 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
E INTER-DEPARTMENTAL

Action Required

Finance Committee
County Board (Majority Vote)

WHEREAS, department requests for transfers between separate departmental accounts have been received by the Department of Administration, 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 Administration, is hereby authorized to make the following transfers in the 2015 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>9960 – General County Debt Service</u>		
	4905 – Sale of Capital Assets	1,362,702	
	 <u>3090 - Treasurer</u>		 1,362,702
	8466 – Unpaid Personal Property Tax Chargeback		

The Treasurer is requesting an appropriation transfer in the amount \$1,362,702 to provide expenditure authority for payments of property taxes to municipalities. Offsetting the expenditure increase is the receipt of revenue in the General County Debt Services for the annual payment due to Doyne Sale revenue.

The Treasurer was notified on November 13, 2015 that Milwaukee County owes \$1,362,702 in payments to the following municipalities for property taxes that the municipalities refunded and/or rescinded. This was due to a palpable error that affected the equalized value. Under state law (sec.74.41 Wis. Statutes) the taxation district is allowed to charge back a portion of the refunded/ rescinded taxes to each taxing jurisdiction. The amounts by year and municipality are listed below:

Municipality	Year	Amount
Hales Corners	2014	\$1,513.73
River Hills	2014	\$863.78
Franklin	2014	\$271.33
South Milwaukee	2009	\$87,959.91
South Milwaukee	2014	\$9,756.48
Oak Creek	2009	\$501.34
Oak Creek	2011	\$2,688.62
Oak Creek	2014	\$698.89

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Fiscal Year 2015

Wauwatosa	2010	\$5,319.31
Wauwatosa	2011	\$8,554.15
Wauwatosa	2012	\$8,615.67
Wauwatosa	2013	\$3,801.72
Wauwatosa	2014	\$1,028.31
Milwaukee	2008	\$12,454.72
Milwaukee	2009	\$35,423.98
Milwaukee	2010	\$45,428.51
Milwaukee	2011	\$37,864.93
Milwaukee	2012	\$178,081.67
Milwaukee	2013	\$217,399.43
Milwaukee	2014	\$704,474.54
Total		\$1,362,701.02

Org Unit 9960 has a projected surplus in account 4905 – Sale of Capital Assets of \$1,550,000 due to an annual payment due to Doyne Sale revenue of \$8,550,000 versus a budget of \$7,000,000.

There is no tax levy impact to this transfer.

While no direct connection, funds are available for this use.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 8, 2016.

2015 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT

2015 Budgeted Unallocated Contingency Appropriation Budget	\$5,468,621
Approved Transfers from Budget through January 28, 2016	
SafeRide Program	\$ (5,000)
IGA for Election Equipment (file 15-125)	\$ (90,000)
Sheriff's Positions (15-349)	\$ (1,500,000)
Metro Milwaukee (15-411)	\$ (150,000)
Beech St Pedestrian Bridge (15-448)	\$ (200,000)
Mid-American Living Wage (15-529)	\$ (502,500)
COLA Adjustment (15-526)	\$ (969,097)
Digital BO Radio Build-Out Adjustment (15-501)	\$ (1,480,000)
Litigation Reserve Replenishment	\$ (50,000)
IMSD Copiers	\$ (200,000)
Facilities Water Damage	\$ (223,344)
Coyote control project	\$ (25,000)
Unallocated Contingency Balance January 28, 2016	\$73,680
Transfers from the Unallocated Contingency Pending in Finance, Personnel & Audit Committee through January 28, 2016	
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ -
Net Balance	\$73,680

ALLOCATED CONTINGENCY ACCOUNT

2015 Budgeted Allocated Contingency Appropriation Budget	\$3,117,670
Approved Transfers from Budget through January 28, 2016	
Risk Management Property Insurance	\$ (750,000)
Food Deserts (15-351)	\$ (200,000)
Allocated Contingency Balance January 28, 2016	\$2,167,670
Transfers from the Allocated Contingency Pending in Finance, Personnel & Audit Committee through January 28, 2016	
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ -
Net Balance	\$ 2,167,670