

DRAFT

Fiscal Year 2020

5-28-20 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
A DEPARTMENTAL/ OTHER CHARGES

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:

	<u>From</u>	<u>To</u>
<u>9000 – Department of Parks, Recreation & Culture</u>		
0873 – Trimborn Farm	\$385	
0876 – Bike Trails	\$20,000	
0877 – Playgrounds	\$150,000	
0886 – Lake Park Pavilion (Mary Bart)	\$300,000	
0887 – Voight Trial Garden	\$15,000	
0888 – Park Security	\$15,000	
0889 – Estabrook Park (MATC)	\$15,000	
0880 – Tree Replacement Fund	\$100,000	
0892 – MMSD Ecological Fund	\$20,000	
0861 – Northpoint Snack Shop	\$5,000	
0863 – Weigel/Hearst C21	\$100,000	
0864 – Friends of Boerner	\$15,000	
0709 – Summit Educ Assoc Trust	\$2,000	
0857 – McKinley Roundhouse-Lotta Burger	\$10,000	
0858 – Dock-Bradford Beach	\$20,000	
5199 – Salary and Wages		\$30,000
6610 – R/M Building & Structures		\$52,385
6620 – Repair/Maintenance Grounds		\$265,000
7015 – Seeds and Plants		\$100,000
7155 – Stone, Gravel & Cinder		\$25,000
7979 – Minor Other Equipment		\$15,000
8588 – R/M Building and Structures		\$300,000

The Department of Parks, Recreation & Culture requests the opening of expenditure budgets within the Parks Expendable Trust Fund for 2020. The funds are to be used for various trust compliant expenses that enhance or improve our Parks system. All expenditures follow the restrictions applicable to each respective trust account in accordance with the Donor intent or written trust agreement. Any unused funds revert back to the corresponding Trust accounts at year end in

accordance with trust restrictions to retain their purpose and availability for future years. All of the trusts are fully funded and have no impact on the County tax levy.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE APRIL 17, 2020.

DRAFT

Fiscal Year 2020

5-28-20 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>4000 – Office of the Sheriff</u>		
2699 – Other Federal Grants & Reimbursements	\$24,440	
7935 – Law Enf. & Pub Sfty Suppl		\$24,440

Wisconsin Emergency Management (WEM) awarded Milwaukee County \$24,440 for programs or projects pursuant to the State of Wisconsin Statute 323.62 for the Mobile Force Field Grant. The Funds from the project titled Emergency Police Services/Mobile Force Field Gas Mask 2020 will be used by Milwaukee County Sheriff's Office Mobile Response Team for gas masks and accompanying filters to prepare and protect members during less lethal gas deployments and protester devices and to improve safety for team members. This will help to safely disperse protesters in the State of Wisconsin.

The grant is required to be expended by May 31, 2020 and requires no local match.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE APRIL 17, 2020.

2)	<u>From</u>	<u>To</u>
<u>9000 – Department or Parks, Recreation & Culture</u>		
4930 – Gifts & Donations	\$10,200	
9704 – Fleet Management Services		\$10,200

In 2019 Beer Capitol donated a 1963 milk truck to Parks for use as a mobile beer garden. They have also agreed to donate \$10,200 for the purpose of making improvements/upgrades to the vehicle with the work to be completed by Fleet Maintenance. The vehicle is to be maintained by Fleet as part of the Parks fleet of vehicles and will be operated by Concessions. This transfer request recognizes the 2020 donation and use of the funds to refurbish and modify the vehicle to meet the needs for Concessions sales.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE APRIL 17, 2020

5-28-20 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
C 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>WA25401 GMIA Parking Lot Replacement #</u>		
	8527 – Land Improvements (Cap)		\$1,500
	4707 – Contribution from Reserves	\$1,500	
	# Existing Project, + Included in 5-Year Plan, * New Project		

A 2020 appropriation transfer of \$1,500 is requested by the Director of Transportation and the Airport Director. The transfer will increase the expenditure authority for Project WA25401 – GMIA Parking Lot Replacement by \$1,500. Financing will be provided from the Airport Development Fund (“ADF”) reserve.

The 2018 Adopted Budget included an appropriation of \$261,420 for the design and resurfacing of part of a public parking lot at GMIA. Also included in the project scope is the replacement of the airport shuttle bus shelters located within the lot. Finally, the project scope included the replacement of pavement base course as necessary. With respect to sustainability/energy efficiency, this project upgraded the shuttle bus shelters to more energy-efficient models.

The project included the installation of new warming shelters for the Super Saver A parking lot. These shelters came prefabricated from the manufacturer and include electrical components such as heaters, ventilation units and lighting. The City of Milwaukee electrical inspector has requested that all three of the shelter units installed have an Underwriters Laboratories (“UL”) designation/listing affixed to the entire structure. While the electrical components themselves with the shelters all have UL listings per the project specifications, the assembled shelter does not. A requirement for the entire prefabricated structure to be UL listed is a City of Milwaukee requirement based on the inspection department’s interpretation of a recent change to the National Electrical Code.

In order to obtain a UL listing for the entire shelter structure which encompasses all electrical components, UL has a process by which a UL representative comes to the site, inspects the structure and after being satisfied that the proper criteria has been met, officially deems the structure UL listed, thereby satisfying the City of Milwaukee electrical inspection department. This is the final UL inspection of the warming shelters to obtain an UL listing. The additional cost outside of the current project budget is \$1,500 and will be funded by the ADF reserve.

The work on the project was substantially completed in the Summer of 2019. The project is anticipated to be closed out by the Summer of 2020.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE APRIL 17, 2020.

2)

From To

WP492 – Root River OLT Extension#

8527	–	Land Improvements (CAP)	\$101,916
2699	–	Other Fed Grants & Reim	\$101,916

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

An appropriation transfer of \$101,916 is requested by the Director of Parks, Recreation and Culture (Parks) and the Director of the Department of Administrative Services (DAS) to increase both expenditure and revenue authority in project WP492 – Root River OLT Extension in order to reallocate funding from over-realized revenue.

The Root River Oak Leaf Trail project is a locally let project 80% funded with WisDOT administered Federal grant funds. The standard practice has been for the County to front the cost of a locally let project and then invoice WisDOT for their 80% share of the project cost. For a period of time, the WisDOT-Bureau of Financial Services (BFS) was paying the municipal invoices at 100% of the cost, instead of the previous practice of paying the prorated costs. That WisDOT policy has reverted back to the standard practice. However, for payments received from WisDOT the cover 100% of the project costs, the County is responsible for reimbursing the Department for the County's share of the project cost (*I.E. if the WisDOT was only responsible for paying 80% of the cost; the County is now responsible for reimbursing 20% of the cost to the WisDOT*). Two County invoices to WisDOT for the subject project were paid at 100%. The County's 20% share for those invoices is \$101,916.

This fund transfer will reallocate the over-realized grant revenue to the expenditure side of the project budget to allow reimbursing WisDOT for 20% of the project costs.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE APRIL 17, 2020.

DRAFT

Fiscal Year 2020

5-28-20 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
D UNALLOCATED CONTINGENCY

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

1)	<u>From</u>	<u>To</u>
WO870 – County Special Assessments #		
8589 – Other Capital Outlay		\$80,000
1945 – Appropriation for Contingency		
8901 – Unallocated Contingency	\$80,000	

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

An appropriation transfer of \$80,000 is requested by the Director of Administrative Services (DAS) from unallocated contingency (in Org 1945) to capital project WO870-County Special Assessments.

Pursuant to Wisconsin State Statutes §66.07, WO870 is an on-going capital project that funds special assessments levied on the County by local municipalities for improvements to streets, sidewalks etc. that are adjacent to abutting County lands or facilities. Additional funding is needed to pay for anticipated 2020 assessments. As part of the 2021 capital budget process, an appropriation is anticipated for provide funding for 2021 assessments.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE APRIL 17, 2020.

2020 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2020 Budgeted Unallocated Contingency Appropriation Budget	\$4,355,575
Approved Transfers from Budget through April 17, 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)
Unallocated Contingency Balance as of April 17, 2020	\$3,205,575
Transfers from the Unallocated Contingency PENDING May CB Approval, and Finance & Audit Committee through April 17, 2020	
(\$80,000) Increase Capital Project W0870011 Expenses (Special Assessment to Muni's)	(\$80,000)
Total Transfers PENDING in Finance and Audit Committee	(\$80,000)
Net Balance	\$3,125,575

ALLOCATED CONTINGENCY ACCOUNT	
2020 Budgeted Allocated 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 April 17, 2020	
(\$550,000) (File 20-121) Lead Abatement Program (DHHS)	(\$550,000)
Allocated Contingency Balance as of April 17, 2020	\$1,600,000
Transfers from the Allocated Contingency PENDING May CB Approval, and Finance & Audit Committee through April 17, 2020	
Total Transfers PENDING in Finance, Personnel & Audit Committee	\$0
Net Balance	\$1,600,000