

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>9000 - Department of Parks, Recreation and Culture</u>		
6041 – Other Licenses & Permits	\$5,581	
6338 – Cable & Internet	\$3,000	
6502 – Equip Rental - Long Term	\$16,000	
6610 – R/M Bldg & Structures	\$8,649	
6630 – R/M Machinery Tools Equip	\$10,000	
6692 – Outside Services	\$17,010	
6699 – Other Rep & Maintenance	\$1,000	
7202 – Oil	\$2,000	
7541 – Kitchen & Dining Room Supplies	\$920	
7668 – Resale - Souvenir & Novelties	\$3,500	
7940 – Physical Training, OT & Rec Supplies	\$7,002	
7970 – Tools & Minor Equip	\$5,300	
7973 – Minor Office Equip	\$1,000	
7979 – Minor Other Equip	\$10,700	
7980 – Repair Parts-Nonmotor	\$1,850	
7999 – Sundry Materials & Supplies	\$14,726	
8552 – Machinery & Equipment		\$107,608

The Department of Parks, Recreation & Culture requests a fund transfer in the amount of \$107,608 to move funding based on the accounting principle that purchases for machinery and small equipment that have a value of \$2,500 or more are reported as capital assets. Several low orgs used their commodities and services budgets for these purchases.

This transfer moves funding from commodities and services objects to the capital outlay objects. Funds are available within each department to cover the cost of these purchases. This is a transfer for accounting purposes only.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 31, 2020.

DRAFT

Fiscal Year 2020

2/4/21 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 – Sheriff</u>		
4950 – Gifts and Donations	\$5,000	
7924 – Employee Apparel		\$1,425
7999 – Sundry Materials		\$1,800
6409 – Printing and Stationary		\$290
7969 – Retirement Plaques		\$1,030
7910 – Office Supplies		\$455

The Office of the Sheriff requests to recognize revenue from various sponsors in the amount of \$5,000 and establish expenditure authority of \$5,000 for the 2020 Awards Ceremony. The event was held virtually on November 10, 2020 and honored deputies, civilians, and members of the community who have demonstrated exceptional and superior performance.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 31, 2020.

2)		<u>From</u>	<u>To</u>
	<u>8000 - Department of Health & Human Services</u>		
	2251 – CLTS Revenue	\$2,403,000	
	8151 – CLTS Payments		\$2,403,000

A 2020 transfer of \$2,403,000 is being requested by the Director, Department of Health and Human Services (DHHS), to recognize additional revenue and expenditures in the Children's Long-Term Support (CLTS) Program within the Disabilities Services Division.

This program provides supportive services to children with developmental disabilities, physical disabilities, or severe emotional disturbances so that they can remain in their homes or community. The service delivery model of this program centers on addressing the needs of the family to create a pathway of independence for their child.

For the past three years, DSD has been working in collaboration with the State to increase the number of children participating in CLTS and the Children's Community Options Program. As a result, expenditures and revenues are projected to increase by about \$2.4 million over the 2020 Budget due to additional children being served on the CLTS waiver. The program has been adding an average of 20 new cases per month and total cases have increased by 16 percent over 2019.

This fund transfer would increase the 2020 budget of \$7.3 million by \$2.4 million to a total of \$9,703,000 to reflect anticipated actual expenses offset by 100 percent State revenue.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 31, 2020.

2-4-21 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 2019 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>1151 – DAS – Technology Purchase Management</u>		
7917 – DP Supplies	\$41,837	
7977 – Minor DP Equipment	\$3,929	
8552 – Machinery + Equipment	\$3,051	
8557 – Computer Equipment	\$2,296	
<u>1021 – Veterans Services</u>		
7917 – DP Supplies		\$1,017
<u>1160 - DAS Information Management Services Division</u>		
7917 – DP Supplies		\$36,529
8552 – Machinery + Equipment		\$3,051
<u>4500 – District Attorney</u>		
7977 – Minor DP Equipment		\$1,429
8557 – Computer Equipment		\$2,296
<u>4900 – Medical Examiner</u>		
7917 – DP Supplies		\$4,291
<u>9500 - Zoo</u>		
7977 – Minor DP Equipment		\$2,500

The Comptroller requests a technical fund transfer of \$51,113. During 2020, IMSD purchased equipment including computers, scanners, and controllers on behalf of departments using funds in DAS-IMSD Central Purchases Org. 1168. The Comptroller's Central Accounting Division moved the expenses of any fixed assets into the departments that held the equipment.

The expenses were budgeted in the IMSD Central Purchases Org., not in the departmental orgs. Several departments are now encountering actual expenses that they did not expect in their departmental budgets. To resolve this issue, this appropriation transfer will move the budget from IMSD Central Purchases into those departmental budgets.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 31, 2020.

2-4-21 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>WT14201 Bus Lift Replacements (Maint/FDL/KK Facilities) #</u>		
4907 – Bond and Note Proceeds		\$100,000
<u>0764 – Debt Service Reserve</u>		
0764 – Unspent 2019C Notes	\$100,000	

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

A 2020 appropriation transfer of \$100,000 is requested by the Milwaukee County Comptroller to decrease the revenue budget in Project WT14201 Bus Lift Replacements (Maint/FDL Facilities) for new general obligation bonds and replace the funding with unspent Series 2019C General Obligation Promissory Notes (“2019C Notes”).

The 2019 Adopted Capital Improvements Budget included an appropriation of \$897,458 for replacement of four condemned hydraulic bus maintenance lifts (#25, #26, #41, #42) at the Milwaukee County Transit System (MCTS) Fleet Maintenance/Hillside location (Project WT10701).

Installation of the new lifts includes saw-cutting the concrete floor in order to remove existing lift equipment, environmental remediation as necessary, installing new lift equipment, hookup of new electrical and hydraulic fluids, and restoration of concrete floor. Replacements would eliminate or reduce leakage of hydraulic fluid thereby reducing volume of fluid required on an annual basis and reduce the potential for future soil and ground water contamination.

A May 2019 appropriation transfer moved funding from Project WT10701 (\$897,458) to Project WT14201 to reflect a change of the scope of the project.

A December 2019 appropriation transfer was approved to provide additional funding of \$100,000 required as a result of AE staff anticipating higher prices (than budgeted) due to unknowns related to excavation of lift pits for removal/remediation of contaminated soils as well as the inclusion of heavy-duty lifts required to support battery-electric buses, which are heavier than standard diesel buses.

In addition, the December 2019 fund transfer also approved a change in the location of one replacement lift from the Fleet Maintenance Facility to the Kinnickinnic Garage. This change was necessary so that the Kinnickinnic Garage will have one heavy-duty bus lift to support battery-electric buses. As a result, the scope of Project WT14201 will include replacement of three lifts at Fond Du Lac Station and one replacement at Kinnickinnic Station. Funding was provided from surplus budgeted bonding authority from Project WT12101 - MCTS Bus Replacement Program – 2019.

This appropriation transfer will use 2019C Notes from the Debt Service Reserve to finance the additional \$100,000 that was approved for the project in December 2019 rather than issue new bonds.

The replacements for all four bus lifts included in the Project WT14201 are anticipated to be complete by the end of 2020.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 31, 2020.

2)	<u>From</u>	<u>To</u>
<u>WS120-Washington Park Senior Center HVAC#</u>		
8589 – OTH CAPITAL OUTLAY-(CAP)		\$30,000
<u>WM053- MPM Chiller Replacement#</u>		
8589 – OTH CAPITAL OUTLAY-(CAP)	\$30,000	

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

A 2020 appropriation transfer of \$30,000 is requested by the Director of the Department of Administrative Service (DAS) to allocate surplus budget authority from capital project WM053-MPM Chiller Replacement to capital project WS120-Washington Park Senior Center HVAC.

During construction of capital project WS120-Washington Park Senior Center HVAC, several items were discovered and needed to be addressed in order to deliver a complete and maintainable HVAC system. These items include the following:

- New piping to replace existing deteriorated chilled water piping from the new chiller to inside of Mechanical room and pressure reducing valves to chilled and hot water systems.
- Freeze protection to provide automatic drain down of chiller and activate alarm at BAS (building automation system) to prevent damage to the chiller should freezing temperature arrive before winterization of the equipment.
- Additional electrical items including extensions and a 65,000 amp upgrade.

DAS-Architecture and Engineering (AE) staff indicated that capital project WM053-MPM Chiller Replacement has been substantially completed and is now in service. AE staff has also indicated this project has a budget surplus of approximately \$260,000. If approved, this appropriation transfer will allocate \$30,000 of surplus budget authority from capital project WM053-MPM Chiller Replacement to capital project WS120-Washington Park Senior Center HVAC to complete the project.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 31, 2020.

2-4-21 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
E 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>
<u>WM039012 MPM Fire Panel Replacement #</u>		
8559 – Bond and Note Proceeds (2018F)	\$1,667,624	
6999 – Sundry Services		\$400,000
<u>0764 – Debt Service Reserve</u>		
0764 – Unspent 2018F Proceeds		\$1,667,624
<u>1945 - Appropriation for Contingency</u>		
8901 – Unallocated Contingency	\$400,000	

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

A 2020 appropriation transfer of \$1,267,624 is requested by the Director of the Department of Administrative Services (“DAS”) to change the scope of work for Project WM039012 Milwaukee Public Museum (“MPM”) Fire Panel Replacement (“Project”) and decrease the net expenditure budget for the Project. The net change of \$1,267,624 is made up of a \$1,667,624 surplus in Series 2018F Taxable General Obligation Promissory Notes (“Notes”) and a request to allocate \$400,000 from the unallocated contingency account to the Project.

The existing fire alarm system is faulty and has major false alarms. The system is outdated and lacks programming versatility. Replacement parts and troubleshooting problems are becoming more difficult over time. Additionally, some spaces in the building do not comply with current Disability and Signaling codes.

The original Project scope of work included the full replacement of the outdated existing fire alarm system. The original scope of work also included the replacement of all existing fire alarm system panels, devices, equipment and wiring together with the provision of additional devices, speakers and strobes required to satisfy current code requirements. The City of Milwaukee Fire Department requires that when the fire alarm panels at MPM are replaced or upgraded the existing antiquated technology of Fire Fighter Telephones be replaced with a current technology Emergency Responder Radio System (“ERRS”).

Construction of the original scope of work would cause significant disruption to the MPM exhibits and operations throughout the entire building. The duration of the original scope is estimated at 18 months. The scope of work was reevaluated due to the significant disruptions along with the anticipation of MPM moving to another location.

Johnson Controls provided a proposal to address the limitations of the existing fire protection system and reduce the impacts to the MPM exhibits. The revised project scope will primarily address the outdated fire protection control panel. The County's design consultant reviewed the impact of reducing the scope. The existing devices (cabling, smoke detectors, pull stations, duct detectors, heat detectors, speaker and strobes) will remain and continue to be serviced and maintained. The new control panels will address the concerns of the unreliability and limited serviceability of the existing outdated panels.

The revised scope of work will include the following elements:

- New panel and support software upgrades.
- New Fire Command Center Graphic Interface Workstation.
- New Emergency Responder Radio System for effective Fire Fighter communications.
- Efforts to minimize affects and disruption of space within MPM
- Five-year warranty on panels

The Office of the Comptroller reviewed the cost estimate associated with the revised scope of work. It was determined that the warranty cost and other items should be financed with cash rather than bonds. This appropriation transfer request also seeks to allocate \$400,000 from the Appropriation for Contingencies Account to finance non-bond eligible costs. Surplus Notes of \$1,667,624 are requested to be allocated to the Debt Service Reserve.

The Division of Risk Management thoroughly reviewed the revised scope and determined there is no additional risk to the County. The existing areas that do not comply with current Disability and Signaling codes remain grandfathered conditions.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 31, 2020.

2020 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT

2020 Budgeted Unallocated Contingency Appropriation Budget	\$4,355,575
Approved Transfers from Budget through December 31, 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
(\$128,000) File 20-892 WH242 North Shop Improvements	(\$128,000)
(\$200,000) File 20-892 WO656 Institutional Food Service Master Plan	(\$200,000)
Unallocated Contingency Balance as of December 31, 2020	\$4,721,363
Transfers from the Unallocated Contingency PENDING January CB Approval, and Finance & Audit Committee through December 31, 2020	
(\$400,000) MPM Fire Replacement Panel Cash Financing	(\$400,000)
Total Transfers PENDING in Finance Committee	(\$400,000)
Net Balance	\$4,321,363

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 December 31, 2020	
(\$550,000) (File 20-121) Lead Abatement Program (DHHS)	(\$550,000)
Allocated Contingency Balance as of December 31, 2020	\$1,600,000
Transfers from the Allocated Contingency PENDING December CB Approval, and Finance & Audit Committee through December 31, 2020	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$1,600,000