

DRAFT

Fiscal Year 2015

5-29-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
A 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>
	9000 – Parks		
	3805 - Education/Seminar		\$79
	7920 - Books/Periodicals		\$2,500
	5199 - Wages		\$1,400
	5312 - Social Security		\$21
	4999 - Other Misc Revenue	\$4,000	

The Department of Parks, Recreation, and Culture seeks recognition of grant revenue from the National Recreation and Park Association and a corresponding increasing in expenditure authority in the amount of \$4,000.

The agreement is intended to implement the Walk With Easy program at County Parks including four in-person class sessions and engaging at least 100 participants. The six-week program is taught by an Arthritis Foundation certified leader and teaches how to safely make physical activity part of daily life.

There is no tax levy impact for this transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

2	<u>From</u>	<u>To</u>
9000 – Parks		
7970 - Tools & Minor Equipment		\$450
5199 - Salary		\$6,900
5312 - Social Security		\$100
4999 - Other Misc Revenue	\$7,450	

The Department of Parks, Recreation, and Culture seeks recognition of cooperative agreement revenue from the Wisconsin Department of Natural Resources and a corresponding increasing in expenditure authority in the amount of \$7,450.

The agreement is intended to establish fishing clubs for underserved youth and provide adult learn-to-fish programming in Milwaukee County through the efforts of two interns trained by the Wisconsin Department of Natural Resources and working under the supervision of Milwaukee County Parks.

There is no tax levy impact for this transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

3		<u>From</u>	<u>To</u>
	7900 Department on Aging		
	2699 – Other Fed Grants & Reimbursements	\$41,500	
	2699 – Other Fed Grants & Reimbursements	\$40,000	
	8123 – Purchase of Service		\$41,500
	5199 – Salaries - Wages		\$40,000
	–		
	–		

Transfer of \$81,500 is requested by the Director, Department on Aging to increase grant revenues and offset related expenditures within the department.

Pursuant to County Board resolution File No. 14-928 approved on December 28, 2014, the County Executive is authorized to carry out the Department on Aging’s 2015 State and County contract covering the administration of Social Services and Community Programs-Aging Programs. The resolution authorizes the County Executive to accept federal and state revenues including any and all increases in allocations during the contract year.

This transfer reflects a revenue increase of \$81,500 in Medicare Improvements for Patients and Providers Act (MIPPA) funds as awarded through Wisconsin Department of Health Services. The increase represents the initial annual proportion of a total \$244,500 grant to extend from October 1, 2014 through September 30, 2017 to conduct collaborative efforts in Medicare outreach and assistance activities. The transfer funding allocation includes \$9,500 for Social Development Commission (SDC), \$32,000 for Legal Action of Wisconsin - Benefit Specialists /Legal Services and \$40,000 for Department on Aging. The funding will be used to provide outreach and enrollment activities in three focus areas to include (1) intensified outreach and assistance to help beneficiaries who are likely to be eligible for Medicare Part D Low Income Subsidy (LIS), Medicare Savings Program (MSP), SeniorCare Level 1 (SC1) or Medicare prescription drug coverage (Part D); (2) General Medicare Part D outreach and assistance to beneficiaries in rural areas; and (3) Outreach activities aimed at Medicare prevention and wellness benefits. SDC through its outreach and assistance efforts will help identify prospective eligible beneficiaries for the three focus areas and make referrals to integrated services such as Energy and Weatherization. Benefit Specialists /Legal Services through MSP outreach efforts will provide one-on-one benefit assistance to qualified individuals to include screening, application assistance, trouble shooting, fair hearing representation and community training on MIPPA. This transfer funds a .5 full-time equivalent of an outreach specialist within the Department on Aging to continue its commitment to wellness and disease prevention with an expectation to add more evidence-based programs focusing on expanding opportunities for presentations and exhibits through outreach efforts and activities. Department on Aging will refer eligible individuals for program benefits to Benefit Specialists /Legal Services and SDC and any such organizations for completion of the benefits eligibility process.

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

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Fiscal Year 2015

5-29-2015 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>
9000 – Parks, Recreation, and Culture		
0876 – Bike Trail Trust Fund	\$5,500	
6620 – R/M Grounds		\$3,500
7395 – Law Enforcement & Public Safety Supplies		\$2,000

The Parks Director respectfully requests a transfer of funds from the Bike Trails trust fund to maintain trails and signage on bike trails. Any unspent funds will revert back to the balance sheet account at year end.

If the transfer is approved, the remaining trust fund balance will be \$32,054. There is no tax levy impact as a result of this action.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

2	<u>From</u>	<u>To</u>
9000 – Parks, Recreation, and Culture		
0880 – Tree Replacement Trust Fund	\$10,000	
7015 – Seeds and Plants		\$10,000

The Parks Director respectfully requests a transfer of funds from the Tree Replacement Trust to meet various tree maintenance and replacement needs throughout the system.

If the transfer is approved, the remaining trust fund balance will be \$248,780. There is no tax levy impact as a result of this action.

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3		<u>From</u>	<u>To</u>
	9000 – Parks, Recreation, and Culture		
	0885 – Friends of Boerner Trust Fund	\$14,867	
	6610 – Repair/Maintenance Buildings		\$7,867
	7935 – Other Minor Equipment		\$7,000

The Parks Director respectfully requests a transfer of funds from the Friends of Boerner Trust for replacement of carpeting and chairs at the Boerner Botanical Garden Visitor Center. Any unspent funds will revert back to the balance sheet account at year end.

If the transfer is approved, the remaining trust fund balance will be \$0. There is no tax levy impact as a result of this action.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

4		<u>From</u>	<u>To</u>
	9000 – Parks, Recreation, and Culture		
	0872 – Wehr Nature Center Trust Fund	\$16,542	
	6610 – Repair/Maintenance Buildings		\$16,542

The Parks Director respectfully requests a transfer of funds from the Wehr Nature Fund Trust for replacement of carpeting and replacing the front door with a handicap accessible door at the center. Any unspent funds will revert back to the balance sheet account at year end.

If the transfer is approved, the remaining trust fund balance will be \$0. There is no tax levy impact as a result of this action.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

5		<u>From</u>	<u>To</u>
	9000 – Parks, Recreation, and Culture		
	0877 – Playgrounds Trust Fund	\$23,500	
	7145 – Sand		\$3,500
	7980 – Repair Parts		\$20,000

The Parks Director respectfully requests a transfer of funds from the Playground Trust to meet various maintenance and replacement needs throughout the system. Parks staff inspects all playgrounds on a regular and frequent basis to ensure public safety. Items such as safety surfaces, equipment replacement, and parts are needed to maintain compliance with national safety standards.

If the transfer is approved, the remaining trust fund balance will be \$211,358. There is no tax levy impact as a result of this action.

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6		<u>From</u>	<u>To</u>
	9000 – Parks, Recreation, and Culture		
	0888 – Park Security Trust Fund	\$40,000	
	6610 – R/M Buildings		\$40,000

The Parks Director respectfully requests a transfer of funds from the security trust fund to purchase and install security systems within the Parks System. Any unspent funds will revert back to the balance sheet account at year end.

If the transfer is approved, the remaining trust fund balance will be \$6,053. There is no tax levy impact as a result of this action.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

7		<u>From</u>	<u>To</u>
	9000 – Parks, Recreation, and Culture		
	0892 – MMSD Ecological Trust Fund	\$75,000	
	6610 – Repair/Maintenance Buildings		\$75,000

The Parks Director respectfully requests a transfer of funds from the MMSD Ecological Trust Fund to upgrade and maintain the prairie habitat on the County Grounds located west of the Parks Administration building. Any unspent funds will revert back to the balance sheet account at year end.

If the transfer is approved, the remaining trust fund balance will be \$79,526. There is no tax levy impact as a result of this action.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

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Fiscal Year 2015

5-29-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
C CAPITAL - 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, 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 2015 appropriations of the respective listed departments:

1				From	To
	<u>WM01602 Milwaukee Public Museum North Wall Structural Improvements #</u>				
	8509	-	Other Improvement (Cap)		\$172,000
	4932	-	Private Gifts/Donations	\$172,000	

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

An appropriation transfer of \$172,000 is being requested by the Director of the Department of Administrative Services (DAS). The transfer is being requested in order to recognize a donation of \$172,000 that was given to offset costs associated with the photovoltaic (PV) panels that were installed on the **south** side of the Milwaukee Public Museum (MPM) as part of Project WO11405 Museum Façade Replacement and to allocate the donation to a new subproject of the Project WM016 Milwaukee Public Museum Façade (**north** side). The new subproject is WM01602 Milwaukee Public Museum North Wall Structural Improvements.

WO11405 Museum Façade Replacement (South side of MPM)

The 2011 Capital Improvements Budget (2011 Budget) included an appropriation of \$1,400,000 for the repair and replacement of shelf angles and the repair/replacement of the marble veneer panels at the Milwaukee Public Museum. The financing was provided by \$1,400,000 of reallocated general obligation bond proceeds.

In 2013, the County and MPM agreed to replace the panels on the south side of the building with (PV) panels rather than a composite material that resembles stone. However, a donation would be needed to cover the more costly alternative.

At the end of 2014, the Project WO11405 was substantially complete. The project lapsed a deficit amount to the bottom line of approximately \$184,000. Since the project has been completed, it is now being requested that the donation and the associated expenditure authority be allocated to the newly created subproject (North Wall Structural Improvements) of WM016 MPM Façade Replacement (**north** side of the building).

WM016 Milwaukee Public Museum Façade (North side of MPM)

The 2015 Capital Improvements Budget (2015 Budget) included an appropriation of \$895,963 for the cleaning/replacement of shelf angles and the repair/replacement of the marble veneer panels of the north side of the MPM. In addition, a new flashing system will be designed, detailed and installed. The financing is provided from general obligation bond proceeds.

WM01602 Milwaukee Public Museum – North Wall Structural Improvements

In January 2015, the County's Facilities Assessment Team discovered that an existing steel ledger angle used to support the concrete structural slab of the connecting link between the MPM and MacArthur Square Parking Garage (MacArthur Square) was deteriorating. Prolonged rain water and salt infiltration from the above sidewalk has damaged and deteriorated the steel ledger angle to questionable structural stability. Spalling of the concrete foundation wall and rusting of the foundation wall's steel reinforcing bars have also raised concerns of needed repair.

In March 2015, repair of the ledge was deemed urgent by the County's Facilities Assessment Team due to the condition of the support angle and the additional weight of temporary scaffolding being added above for the north façade restoration project (Project WM01601). An urgent investigation was initiated by the Facilities Assessment Team and a structural consultant was used to lead the investigation.

Phase One of the urgent investigation and repair project was to investigate the cause and extent of deterioration to the steel ledger angle and foundation wall.

Phase Two of the urgent investigation and repair project had the goals of providing temporary shoring of the MacArthur Square structural slab to continue the MPM north façade restoration project uninterrupted and to provide a permanent support to replace the deteriorated steel ledger angle, and repair the concrete spalling of the foundation wall.

Phase Three of the investigation and repair project involves a second structural issue on the floor of the MacArthur Square structural slab support above the public corridor (ground level at MPM) adjacent to the exit stairwell. Phase 3 involves investigating a continuation of the same steel ledger angle supporting the MacArthur Square structural slab that is adjacent to the Phase 1 and Phase 2 areas. The structural consultant is working to determine the extent of deteriorated conditions of the MacArthur Square structural slab above the public corridor (ground level) at MPM. The main goal of Phase 3 is to determine the cause and extent of deterioration, determine if temporary shoring is required, and to provide a permanent support to replace the deteriorated steel ledger angle. A very preliminary estimate of \$15,000 has been developed and is included in the transfer request. The estimate may require future appropriation should it vary significantly from the very preliminary estimate.

This fund transfer is being requested in order for a more permanent fix in the two areas that were identified and to finance all investigation, design, and construction work that has been done to date. The preliminary indication for the first area (Phases One and Two) is that a new concrete and steel support wall needs to be constructed and that a heater unit, discharge piping and electrical equipment need to be relocated. The preliminary indication for the second area (Phase Three) is to determine the cause and extent of deterioration, determine if temporary shoring is required, and to provide a permanent support to replace the deteriorated steel ledger angle above the public corridor (ground level at MPM) adjacent to the exit stairwell. This appropriation transfer will create the \$172,000 budget associated with the private donation and use it to finance the structural improvements that are necessary in the new subproject.

There is no tax levy impact from this transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

2				<u>From</u>		<u>To</u>
	<u>WP280 Menomonee River Parkway Reconstruction #</u>					
	8527	–	Land Improvements			\$190,992
	2299	–	Other State Grants and Reimbursements (Stewardship Grant)	\$145,992		
	2299	–	Other State Grants and Reimbursements (Recreational Tail Act)	\$45,000		

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

An appropriation transfer of \$190,992 is being requested by the Director of the Department of Parks, Recreation and Culture to increase expenditure authority and revenue for Project WP280 Menomonee River Parkway Reconstruction in order to recognize State of Wisconsin Department of Natural Resources (DNR) Stewardship and Recreation Trails act grants.

The 2013 Capital Improvements Budget included an appropriation of \$100,000 for the planning and conceptual design phase of the Menomonee Park Reconstruction. Design and construction appropriations of \$3.2 million and \$3.8 million were added in 2014 (Burleigh St. to Congress St.) and 2015 (Church St. to Burleigh St.) respectively.

Additional appropriation transfers have also been approved for the project. In October 2014, a transfer was approved to recognize a grant of up to \$227,000 from Milwaukee Metropolitan Sewerage District (MMSD) to construct green infrastructure (e.g. rain gardens, bioswales) that will reduce the volume of storm water in the sewage system and the amount of pollutants discharged to surface waters. Also in 2014, County Board Resolution 14-438 added \$250,000 of additional revenue and expenditure authority as a result of easements being granted to the City of Wauwatosa (City).

The project consists of the rebuilding and reconstruction of the entire roadway along with all storm sewers; transitions to City and State Highways; parkway lighting including transformers, poles; lights and underground wiring. Also, traffic calming measures are being incorporated as well as green alternatives, storm water best management practices, and stream bank erosion protection. Native restoration and natural areas management are also being included in the reconstruction. In 2012, the parkway was given an asphalt condition assessment rating of 32 which indicates the need for an immediate renovation of this parkway drive.

This June 2015 appropriation transfer is being requested to recognize \$145,992 of Stewardship grants and a \$45,000 Recreation Trail Act grant. The associated expenditure authority will be used to integrate bicycle and pedestrian enhancements on the project to improve safety.

Phase I of the project (Burleigh St. to Congress St.) is under construction and is anticipated to be completed in July 2015. The design of Phase II of the project (Church St. to Burleigh St.) has been finalized. Construction on Phase

It is anticipated to begin in July 2015 and be substantially complete by the end of the year. The green infrastructure on the project will be established over the next three years.

There is no tax levy impact from this transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

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Fiscal Year 2015

5-29-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS D CAPITAL IMPROVEMENTS

Action Required

Finance, Personnel and Audit Committee
County Board (2/3 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>WO631 Election Machines #</u>				
	8588	-	Mach & Equip (New) > \$2,500		\$67,975
	4907	-	General Obligation Bonds		\$1,794,000
	<u>0016-0764 Debt Service Reserve</u>				
	0764	-	Debt Service Reserve (Cash)	\$1,861,975	

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

An appropriation transfer of \$1,861,975 is being requested by the County Clerk relating to Project WO631 Election Machines. The transfer is being requested in order to increase expenditure authority for the project by \$67,975 and to change the primary financing source from general obligation bonds to property tax levy. The levy is being allocated by using additional funds from the debt service reserve to finance the County's budgeted 2015 debt service expenses. Therefore, the budgeted levy for the debt service expenses will be available to finance the election equipment and related items.

The 2015 Capital Improvements Budget (2015 Budget) included an appropriation of \$1,845,000 for the purchase of election machines. The financing was anticipated to be provided by \$1,794,000 of general obligation bonds and \$51,000 of sales tax revenue. The 2015 Budget also included a 70%/30% cost share for municipalities that execute the Election Equipment Intergovernmental Agreement (EE IGA), with the greater share borne by the Milwaukee County. The cost share did not apply to the interest payments associated with the anticipated general obligation bonds.

In January 2015, the Intergovernmental Cooperation Council unanimously approved the EE IGA. The EE IGA set up a cost sharing agreement for the system upgrade with municipalities covering 30% of the costs (excluding interest costs). The County is responsible for contracting with a vendor for the purchase and acquisition of the voting machines and also for the designation of seven backup machines. Municipalities retained responsibility for maintaining the election equipment. The programming services will be provided by the City of Milwaukee and the costs associated with the programming will be divided proportionately between the County and municipalities depending on the number of municipal contests on the ballot.

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Fiscal Year 2015

Also in January 2015, the County Board and County Executive approved CB Res 15-125 that approved the EE IGA between the County and its municipalities. The CB Res 15-125 also approved adding an additional \$90,000 of expenditure authority for the project. The additional \$90,000 was needed to finance additional items identified during the process of finalizing the purchase amount with the vendor and was financed from the Appropriation for Contingencies account.

This appropriation transfer will change the financing for the project from general obligation bonds to property tax levy. During the Office of the Comptroller's review of the project it was determined that certain elements of the project would likely not be eligible for bond financing and that the project would benefit from the additional flexibility of cash financing. The appropriation transfer will also increase expenditure authority for the project by \$67,975. The increase in costs is primarily driven by the costs associated with the purchasing of hardware and software that is used for programming the equipment along with the first year of the maintenance agreement. These costs were not included in the Department's 2015 operating budget.

The current estimated balance (as of May 2015) in the debt service reserve is \$32.3 million. Approximately \$1.8 million of the balance is unspent bonds. Assuming the appropriation transfer is approved, the remaining balance is estimated to be approximately \$30.5 million.

There is no tax levy impact from this transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MAY 29, 2015.

2015 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT

2015 Budgeted Unallocated Contingency Appropriation Budget	\$5,468,621
Approved Transfers from Budget through May 13, 2015	
SafeRide Program	\$ (5,000)
IGA for Election Equipment (file 15-125)	\$ (90,000)
Sheriff's Positions (15-349)	\$ (1,500,000)
Unallocated Contingency Balance May 13, 2015	<u>\$3,873,621</u>
Transfers from the Unallocated Contingency Pending in Finance, Personnel & Audit Committee through May 13, 2015	
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ -
Net Balance	\$3,873,621

ALLOCATED CONTINGENCY ACCOUNT

2015 Budgeted Allocated Contingency Appropriation Budget	\$3,117,670
Approved Transfers from Budget through May 13, 2015	
Risk Management Property Insurance	\$ (750,000)
Food Deserts (15-351)	\$ (200,000)
Allocated Contingency Balance May 13, 2015	<u>\$2,167,670</u>
Transfers from the Allocated Contingency Pending in Finance, Personnel & Audit Committee through May 13, 2015	
None	
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ -
Net Balance	\$ 2,167,670