

Exhibit P

Cost to Continue

Downtown Unit - O'Donnell Park
Cost to Continue

If the O'Donnell Parking Structure is sold, the Unit Coordinator and his staff will be combined with the Operations of the Lake Park Service Yard. The Lake Park Unit and the Downtown Unit would be consolidated into one operational unit. They would continue to operate, maintain and oversee all the downtown parks (Pere Marquette, Red Arrow, Cathedral, Zeidler, Caesars Park, Burns Commons, Pompeil, Veteran's , Juneau, and McKinley Park). The new unit would also continue the operations, maintenance and oversight of all of the Lake Park Unit Parks (Back Bay, Bradford Beach, Cambridge Woods, Gilman Triangle, Lincoln Memorial Drive, Lake, North Point, Pleasant Valley, Prospect Triangle and Riverside Park).

All staff, equipment, services and supplies for the unit would be managed out of the Lake Park Service Yard. The Unit will continue to provide mowing and plowing operations at Lake Shore State Park and seasonal mowing operations at the City of Milwaukee's Waterworks Properties on the Lakefront. Special Events and parking operations will all be managed and operated by the unit. In addition to these duties, the unit will continue to provide day-to-day management and operations of the Transit Center.

In order to properly facilitate an orderly re-allocation of funds from the O'Donnell Unit, the Parks Department has been asked to provide a cost to continue analysis for the remaining duties. This analysis will be provided based on the functional areas of the budget using 2013 Actual Expenditures.

Personal Services

In 2013, Org Code 9166 spent \$520,091 for Personal Services. The O'Donnell/Downtown Unit staff consists of four permanent positions along with season labor dollars. Of this amount 10.55% or \$54,888 in seasonal dollars was coded to VW40 – O'Donnell Park while the remaining balance of \$465,203 was used to support the balance of parks within the unit.

Services

In 2013, Org Code 9166 spent \$588,931 for Services. Of this amount 73% or \$432,619 was coded to VW40 – O'Donnell Park while the remaining balance of \$156,312 was used to support the balance of parks within the unit.

Commodities

In 2013, Org Code 9166 spent \$57,897 for Commodities. Of this amount approximately 81% or \$46,740 was coded to VW40. During our review of expenditures, it was determined that the majority of the unit's expenditures are ordered, delivered and coded to the O'Donnell Function Code and used throughout all of the parks within the unit.

After reviewing this information with the unit manager, it was determined that the proper re-allocation of these expenditures would result in 20% or \$12,000 being allocated to O'Donnell and 80% or \$46,000 allocated to the rest of the parks within the unit.

Cross Charges

In 2013, Org Code 9166 spent \$246,208 for Internal Cross Charges. Of the amount, approximately 47% or \$116,580 was coded to VW40 – O'Donnell Park while the remaining balance of \$129,628 was used to support the balance of parks within the unit.

Abatements

In 2013, Org Code 9166 accounted for \$374,638 in Abatements. These abatements were the result of the O'Donnell Unit providing management and maintenance services at the Transit Center. As stated earlier, it is anticipated that the Parks Department will continue providing these services.

Revenue

In 2013, Org Code 9166 accounted for \$1,701,150 in Revenue. Of the amount, approximately 97% or \$1,640,875 was coded to VW40 – O'Donnell Park while the remaining balance of \$57,320 was earned by the balance of parks within the unit.

