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Fiscal Year 2016

1-26-17 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 2016 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
	<u>3010 – Election Commission</u>	
	6090 – Charges from State & Other Institutions	\$ 172,454
	6403 – Ballots & Election Supplies	\$ 31,971
	5199 – Salaries & Wages	\$ 19,113
	<u>1130 – Corporation Counsel</u>	
	5199 – Salaries & Wages	\$ 5,455
	<u>4000 – Office of the Sheriff</u>	
	5199 – Salaries & Wages	\$ 28,597
	<u>3270 – Office of the County Clerk</u>	\$ 13,865
	 <u>3010 – Election Commission</u>	
	2299 – State Reimbursement Revenue	\$ 223,538
	<u>1130 – Corporation Counsel</u>	
	2299 - State Reimbursement Revenue	\$ 5,455
	<u>4000 – Office of the Sheriff</u>	
	2299 - State Reimbursement Revenue	\$ 28,597
	<u>3270 – Office of the County Clerk</u>	
	2299 - State Reimbursement Revenue	\$ 13,865

The County Clerk requests a fund transfer in the amount of \$271,455 to recognize receipt of State revenue and to establish expenditure authority within the Election Commission's operating budget for 2016. Following the 2016 Presidential Election, the Green Party requested a recount be processed by the State of Wisconsin with the cost being borne by the Green Party. The recall took place from December 1 through December 12, 2016. The State of Wisconsin Election Commission deemed that reimbursement to all municipalities was to be processed on a countywide basis and as such Milwaukee County coordinated the efforts for all 19 municipalities within

Milwaukee County to receive reimbursement from the State of Wisconsin. This transfer reflects the payment by the Green Party via the State of Wisconsin and establishes expenditure authority so the Milwaukee County Election Commission can process the payment to the municipalities, pay any invoices it has incurred as a part of the recall and reimburse Milwaukee County for its staffing expense during the recall process.

There is no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JANUARY 4, 2017.

2)		<u>From</u>	<u>To</u>
	<u>9000 – Department of Parks, Recreation & Culture</u>		
	5199 – Salaries & Wages	\$ 9,900	
	3599 – Other Service Fee Charges		\$ 9,900

Friends of Boerner Botanical Gardens provided funding for an internship program at the gardens during 2016. The labor cost for two interns totaling \$9,900.62 was reimbursed to the DPRC by the Friends of Boerner Botanical Gardens. This appropriation request recognizes the revenue and reimburses the salaries and wages expended in 2016. This transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JANUARY 4, 2017.

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1-26-17 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
B 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 2016 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
<u>1972 – Wages and Benefits Modification</u>			
5199	– Salaries – Wages Budget	\$457,476	
5312	– Social Security	\$35,000	
5421	– Employee Pension	\$62,673	
<u>1140 – Human Resources</u>			
5199	– Salaries – Wages Budget		\$148
5312	– Social Security		\$11
5421	– Employee Pension		\$20
<u>1151 – Department Administrative Services</u>			
5199	– Salaries – Wages Budget		\$30,329
5312	– Social Security		2,321
5421	– Employee Pension		\$4,155
<u>2400 – Child Support</u>			
5199	– Salaries – Wages Budget		\$20,917
5312	– Social Security		\$1,600
5421	– Employee Pension		\$2,866
<u>2000 – Courts</u>			
5199	– Salaries – Wages Budget		\$39,916
5312	– Social Security		\$3,053
5421	– Employee Pension		\$5,470
<u>3700 – Office of the Comptroller</u>			
5199	– Salaries – Wages Budget		\$1,186
5312	– Social Security		\$91
5421	– Employee Pension		\$162
<u>4000 - Sheriff</u>			
5199	– Salaries – Wages Budget		\$86,344
5312	– Social Security		\$6,606
5421	– Employee Pension		\$11,829
<u>4300 – House of Correction</u>			
5199	– Salaries – Wages Budget		\$56,096
5312	– Social Security		\$4,292

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5421	–	Employee Pension	\$7,684
<u>4500 – The Office of the District Attorney</u>			
5199	–	Salaries – Wages Budget	\$89,849
5312	–	Social Security	\$6,873
5421	–	Employee Pension	\$12,309
<u>4800 – The Office of Emergency Management</u>			
5199	–	Salaries – Wages Budget	\$828
5312	–	Social Security	\$63
5421	–	Employee Pension	\$113
<u>5000 - Airport</u>			
5199	–	Salaries – Wages Budget	\$28,392
5312	–	Social Security	\$2,172
5421	–	Employee Pension	\$3,890
<u>5100 - Transit</u>			
5199	–	Salaries – Wages Budget	\$2,298
5312	–	Social Security	\$176
5421	–	Employee Pension	\$315
<u>7900 – Department on Aging</u>			
5199	–	Salaries – Wages Budget	\$17,909
5312	–	Social Security	\$1,370
5421	–	Employee Pension	\$2,453
<u>8000 – Department of Health and Human Services</u>			
5199	–	Salaries – Wages Budget	\$43,046
5312	–	Social Security	\$3,294
5421	–	Employee Pension	\$5,897
<u>9000 - Parks</u>			
5199	–	Salaries – Wages Budget	\$34,023
5312	–	Social Security	\$2,604
5421	–	Employee Pension	\$4,661
<u>9500 - Zoo</u>			
5199	–	Salaries – Wages Budget	\$6,195
5312	–	Social Security	\$474
5421	–	Employee Pension	\$849

The purpose of this appropriation transfer is to move money related to Board approved increased compensation for positions identified by the Department of Human Resources to be below market minimums. This appropriation moves \$555,149 from 1972 Wages and Benefits Modification to various departments for the purpose of implementation of new pay grades. File 16-555 approved the use of funds for this purpose.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JANUARY 4, 2017.

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1-26-17 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
C 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 2016 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 2016 capital improvement appropriations:

1)	<u>From</u>	<u>To</u>
<u>Org. Unit 4804 OEM Radio</u>		
6630 R/M Machinery Tools EQ	\$50,000	
<u>WO61403 Coverage Improvements Upgrades *</u>		
8552 – Mach & Equip – New > \$2500		\$50,000

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

A 2016 appropriation transfer of \$50,000 is being requested by the Director of the Office of Emergency Management (OEM) to reallocate surplus funds from the operating budget of the OEM – Radio Services section to Project WO61403 Coverage Improvements Upgrades.

This appropriation transfer would create a new sub-project (WO61403 Coverage Improvements Upgrades) within Project WO614 Build Out Ten Sites to Digital. The funds would be used to improve coverage for the Courthouse Complex, specifically, both the Criminal Justice Facility (CJF) and the Courthouse, while also providing additional funding to mitigate other very probable coverage issues (such as at the Vel R Phillips Children’s Court facility) as the County begins transitioning users from the analog radio system to the digital system. The coverage in the Courthouse Complex will be improved by extending the existing BDA and installing additional supporting equipment. The current radio coverage in various areas of the Courthouse Complex presents a safety risk to Corrections Officers who are relocating and supervising inmates, and also to MCSO deputies and DAS-Facilities staff who are responding to incidents within the facility; notably, the lower levels of the complex where radio coverage is inadequate and any transmitted audio is either nonexistent, or broken and unreadable. (Note, mobile cellular coverage is also nonexistent, ergo, making radio coverage even more critical.)

Surplus funds are available in Org. Unit 4804 OEM – Radio Services. These funds are available as the 2016 Adopted Budget anticipated the digital radio system to be active by November of 2015 thereby making the warranty expiration November 2016. This would have then required initial payment of the digital maintenance agreement that would have taken effect in 2016 as the one-year warranty time would have lapsed. Currently, the digital radio system is not anticipated to be active until November of 2017. Therefore, the original 2016 Adopted Budget funds are available today for transfer to support the on-going project and developing requirements.

This fund transfer has no tax levy impact.

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2)		<u>From</u>	<u>To</u>
	<u>WC11601 Courthouse Cooling Coils Replacement (2016A Bonds) #</u>		
	9706 – Prof Div Services		\$25,000
	4907 – 2016A Bond Proceeds	\$25,000	
	<u>WC12001 CJF Water Heater Replacement (2016A Bonds)</u>		
	<u>#</u>		
	8509 – Other Building Improvement (CAP)	\$25,000	
	4907 – 2016A Bond Proceeds		\$25,000

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

A **2016** appropriation transfer of \$25,000 is being requested by the Director of the Department of Administrative Services to reallocate expenditure authority and General Obligation Corporate Purpose Bonds, Series 2016A (2016A Bonds) from Project WC12001 Criminal Justice Facility (CJF) Water Heater Replacement to Project WC11601 Courthouse Cooling Coil Replacement.

The 2016 Adopted Capital Improvements Budget included an appropriation of \$242,000 to finance Project WC11601 Courthouse Cooling Coils Replacement. Financing was provided by 2016A Bonds. The original scope of work included replacement of the cooling coils in two of the air handling units (AHUs) along with drain pans and isolation valves. The revised construction estimate is approximately \$380,000. Since the revised estimate is much higher than the budget, the project will be bid with an alternate that will only include the replacement of the cooling coils in one of the two AHUs. The revised estimate for replacing the cooling coils in **one** of the AHUs is approximately \$207,000, excluding soft costs of approximately \$60,000. This appropriation transfer request will provide an additional \$25,000 for the project that is necessary to provide sufficient funding for replacement of the cooling coils of **one** of the AHUs. Assuming approval of the appropriation transfer, construction on the project is anticipated to be completed in June 2017. An additional future appropriation will be required in order to replace the cooling coils on the **second** AHU.

Surplus funds are being transferred from Project WC12001 CJF Hot Water Heaters Replacement. The 2016 Adopted Capital Improvements Budget included \$401,000 to finance the CJF Hot Water Heater Replacement Project. The scope of the project included the replacement of the two hot water heaters serving the upper secure jails and two hot water heaters serving the lower offices. Recently, bids for this project were opened and were lower than anticipated. There are surplus funds available, which are requested to be transferred to Project WC11601 Courthouse Cooling Coils Replacement. The CJF Hot Water Heater Replacement project is anticipated to be completed by May 2017.

This fund transfer has no tax levy impact.

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1-26-17 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
D UNALLOCATED CONTINGENCY

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 2016 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>3090 Treasurer</u>		
	8466 – Unpaid Personal Property Tax Chg		\$ 260,194
	<u>1945 – Appropriation for Contingencies</u>		
	8901 – Appropriation for Contingencies	\$ 260,194	

The Office of the Treasurer requests a fund transfer in the amount of \$260,194.92 to allocate funds from the Appropriation for Contingencies to an account to pay municipalities for property tax chargebacks.

The County received a notification from the State of Wisconsin on November 14 that due to various palpable errors affecting equalized value, property tax liabilities were refunded or rescinded during 2016 for taxes payable in 2017. According to the State of Wisconsin, the totals by municipality are as follows:

<u>Municipality</u>	<u>Years</u>	<u>Amount</u>
Village of Brown Deer:	2015	\$ 2,932.91
Village of Fox Point:	2010-2014	\$ 9,128.35
City of Franklin:	2013	\$ 1,557.57
City of Glendale:	2015	\$ 1,545.45
City of Greenfield	2013-2015	\$ 2,764.52
City of Oak Creek:	2015	\$ 9,265.53
City of St Francis:	2015	\$ 238.24
City of South Milwaukee:	2010	\$ 45,590.93
City of Wauwatosa:	2008-2015	\$ 27,167.75
Village of West Milwaukee	2015	\$ 161.86
City of Milwaukee:	2007-2015	\$ 405,498.35
		\$ 505,851.46

The County is required to make this payment to the above municipalities no later than February 15, 2017. The Office of the Treasurer's 2016 adopted budget included \$300,000 for this purpose. Approximately \$54,343.46 has been spent through November 28, 2016. This fund transfer ensures that adequate funds are available in the Office of the Treasurer to make the above payments. This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JANUARY 4, 2017.

2016 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT

2016 Budgeted Unallocated Contingency Appropriation Budget	\$5,176,701
Approved Transfers from Budget through December 15, 2016	
Coyote Control Project	(\$25,000)
1% Reductions for Orgs OPD, War Memorial, and Aging	(\$202,595)
Dome Repairs May	(\$500,000)
Historical Society Cornice	(\$40,500)
Milwaukee Art Museum (MAM)/O'Donnell Park	(\$355,000)
Milwaukee Public Museum Elevator	(\$15,000)
Courthouse Façade	(\$374,235)
Domes Repairs June	(\$472,000)
Gas Chromatograph/ Mass Spectrometer (GC/MS) Equipment	(\$82,000)
Coggs Electrical and Air Conditioning System Repairs	(\$226,479)
Elevator #9 in Milwaukee County Public Safety Building	(\$75,000)
AE&ES Project Management Software	(\$100,000)
MCDOT Special Assessments	(\$100,000)
Urban Underground	(\$46,000)
Mechanical Equipment Room Infrastructure Improvements	(\$190,000)
Sheriff June 2016 Safety Building Flooding	(\$30,155)
Safe Zone in the Amani Neighborhood	(\$37,500)
Unallocated Contingency Balance December 15, 2016	\$2,305,237
Transfers from the Unallocated Contingency Pending in Finance, Personnel & Audit Committee through December 15, 2016	
Property Tax Chargebacks	(\$260,195)
Total Transfers Pending in Finance, Personnel & Audit Committee	(\$260,195)
Potential Contingency Fund Requirements	
Sheriff's Office Abatement and Inmate Telephone Revenues	(\$5,214,000)
DAS - Water Utility	(\$1,194,800)
Transit Revenue Shortfalls	(\$1,150,000)
Net Balance	(\$5,513,758)

ALLOCATED CONTINGENCY ACCOUNT

2016 Budgeted Allocated Contingency Appropriation Budget	\$300,000
Approved Transfers from Budget through December 15, 2016	
Office on African American Affairs	(\$300,000)
Allocated Contingency Balance December 15, 2016	\$0
Transfers from the Allocated Contingency Pending in Finance, Personnel & Audit Committee through December 15, 2016	
Total Transfers Pending in Finance, Personnel & Audit Committee	\$0
Net Balance	\$0