



COUNTY OF MILWAUKEE  
INTEROFFICE COMMUNICATION

Office of the Comptroller  
**Scott B. Manske, Comptroller**

DATE : May 17, 2018  
TO : Chairman, Theodore Lipscomb, Sr.  
FROM : Scott B. Manske, Comptroller  
SUBJECT : Request to process an administrative appropriation transfer between Project WC02701 Courthouse Light Court Windows and Project WO07701 Oak Creek Parkway – Rail Road Tracks East to Chicago Avenue

**REQUEST**

An appropriation transfer is being requested by the Comptroller to transfer any unspent bonds from Project WC02701 Courthouse Light Court Windows to WO07701 Oak Creek Parkway – Rail Road Tracks East to Chicago Avenue and to transfer a like amount of cash from WO07701 Oak Creek Parkway – Rail Road Tracks East to Chicago Avenue to WC02701 Courthouse Light Court Windows. This transfer would not impact the total expenditure authority amount for either project.

Specifically this appropriation transfer request would:

- Reallocate approximately \$462,833 of unspent Series 2010A Build America Bond (BAB) proceeds and approximately \$193,338 of unspent Series 2014A Corporate Purpose Bonds from Project WC02701 Courthouse Light Court Windows to Project WO07701 Oak Creek Parkway – Rail Road Tracks East to Chicago Avenue
- Reallocate approximately \$656,171 in cash from Project WO07701 Oak Creek Parkway – Rail Road Tracks East to Chicago Avenue to Project WC02701 Courthouse Light Court Windows.

**BACKGROUND**

WC02701 Courthouse Light Courts

The original Courthouse Light Court Windows were installed in the 1930's. There are eight light courts within the Courthouse structure. The windows in Light Courts #1 and #2 were replaced in 1990, the windows in Light Court #5 were replaced in 2010 and the windows in #4 were replaced in 2012.

The 2010 Capital Improvements Budget included an appropriation of \$857,000 for the design and construction related to the continued replacement of windows in the Courthouse light courts as part of an overall light court window replacement program. Financing was provided from the Series 2010A BABs.

Subsequently, the 2014 Capital Improvements Budget included an appropriation of \$672,000 for the replacement of light court windows. Financing was provided by sales tax revenues (\$478,662) and Series 2014A Corporate Purpose Bonds (\$193,338).

Design work on Light Court #3 has been completed. The project was bid out in March 2018; however only one bid as received and it could not be accepted due to bidder error. The original bid was also substantially higher than anticipated. The Department of Administrative Services – Architecture, Engineering and Environment Section (DAS-AE) will be simplifying the bid documents to increase the likelihood of more bidder and to reduce the estimated cost of the project. The scope of the bid will be reduced to exclude cleaning of the existing exterior ductwork system and limiting the amount of HVAC work in order to reduce the amount of mobilization needed for the project. It is anticipated that the project will be rebid this year. In addition, it is anticipated that DAS-AE will be submitting a separate appropriation transfer request to provide additional funding for the project.

Based on information from the architects, it is possible that the unit costs for the individual windows may fall below the County’s capitalization threshold (\$2,500). The revised basis-of design for the window replacement frame will be changed to a less complex window frame extrusion, thus reducing the cost for the windows. In addition, since the outstanding unspent bonds (2010A and 2014A) are old and fall outside of the Internal Revenue Service’s (IRS) expenditure targets, the Office of the Comptroller recommends that the bonds are reallocated to Project WO07701 Oak Creek Parkway – Rail Road Tracks East to Chicago Avenue so that the bonds can be spent in a more timely fashion.

WO07701 Oak Creek Parkway – Rail Road Tracks East to Chicago Avenue

County Board Resolution 18-282 provided \$1,074,992 of cash from the Debt Service Reserve to Project WO07701 Oak Creek Parkway – Rail Road Tracks East to Chicago Avenue. Replacing \$656,171 of cash in this project with 2010A BABs and 2014A CP Bonds from Project WC02701 Courthouse Light Court Windows will assist the bonds in getting spent in a more timely fashion and also ensure they are spent on items that will be able to be capitalized. The Oak Creek Parkway project is anticipated to be substantially completed by the end of 2018.

The approval of the appropriation transfer will not impact tax levy nor the total expenditure authority for either of the projects.

**RECOMMENDATION**

The attached resolution is recommended for adoption so that the requested appropriation transfer can be processed.



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Scott B. Manske  
Comptroller

CC: Supervisor Luigi Schmitt, Chair, Committee on Finance and Audit  
Raisa Koltun, Chief of Staff, County Executive's Office  
Kelly Bablitch, Chief of Staff, County Board  
Greg High, DAS-AE&E  
Joe Lamers, DAS-PSB  
Vince Masterson, DAS-PSB  
Stephen Cady, Comptroller's Office  
Pamela Bryant, Comptroller's Office  
Justin Rodriguez, Comptroller's Office

