

DRAFT

Fiscal Year 2019

3-21-19 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
A DEPARTMENTAL

Action Required
Finance and Audit Committee

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 2019 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>1021 – Veteran’s Service</u>		
5199 – Salaries-Wages Budget		\$6,610
5312 – Social Security Taxes		\$506
7999 – Sundry Materials & Suppl	\$7,116	

This fund transfer moves money from within the Veteran's Service Office budget-Sundry Material & Supplies to Personal Services to fund a reclassification of the current Administrative Assistant position to Program Manager. The reclassified position helps execute the daily activities of the Veterans Services Office and contributes to program development, implementation and provides information and assistance to veterans and their families in obtaining state and federal veterans benefits. This reclassification is necessary based upon the change in job duties over time.

The \$7,116 being moved to Personal Services will fully fund the salary and Social Security increase for the reclassification for the remainder of 2019. Spending in Sundry Materials & Supplies will be monitored throughout the year.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019

2)	<u>From</u>	<u>To</u>
<u>1151– DAS</u>		
5199 – Salaries – Wages Budget	\$46,447	
5312 – Social Security	\$3,553	
6050 – Contract Pers Serv - Short		\$50,000

The Director Department Administrative Services – Performance, Strategy, and Budget requests a transfer of \$50,000 to transfer expenditure authority from salaries and social security taxes to the 6000 series within the DAS Central Business Office. Currently, there are (3) positions vacant. Temporary help will assist in stabilizing the department. Therefore, funding of \$50,000 is requested to increase expenditure authority in the 6000 series for these related costs.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019

3)		<u>From</u>	<u>To</u>
	<u>4800 – Office of Emergency Management</u>		
	6148 – Prof. Serv-Recurring Oper		\$107,726
	5199 – Salaries-Wages Budget	\$100,066	
	5312 – Social Security Taxes	\$7,660	

Per File No. 18-880, the Director of the Office of Emergency Management is authorized to execute an agreement with the Medical College of Wisconsin Department of Emergency Medicine for a five-year Medical Director Services Agreement ending December 31, 2023 in the amount of \$289,000 plus \$131,407 for Medical Support, the latter of which will decrease annually by 25% until MCW takes full funding responsibility.

The current funding for the EMS Division Director is budgeted in Personal Services and the FTE position will continue to remain vacant throughout 2019. The Director of the Office of Emergency Management is requesting a fund transfer of \$107,726 from the personal services accounts to the services accounts for the Medical Support contract payment. The remaining balance due of \$23,681 for Medical Support will be acquired by curbing spending within other areas of the Office of Emergency Management 2019 budget.

The fund transfer increases expenditures of \$107,726 within the Professional Services budget section and decreases expenditures of \$107,726 within the Personal Services - Salaries & Wages section for no net tax levy impact.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019

4)	<u>From</u>	<u>To</u>
<u>8000 - Department of Health and Human Services</u>		
8413 – Charges County Housing Program	\$8,673	
5199 – Salaries and Wages		\$7,143
5312 – Social Security		\$546
5312 – Active Pension		\$984

A transfer of \$8,673 is being requested by the Director, Department of Health and Human Services (DHHS), to recognize the reclass of three positions in the Housing Division.

DHHS submitted a request to Compensation to reclass three Housing Program Assistant positions to Community Intervention Specialist positions within the Housing Division. This request was made to align the position duties with the appropriate job classification. Positions will be performing navigation services as part of the Shelter Plus Care Program.

The total cost of \$8,673 for salaries, social security and active pension will be absorbed by transferring expenditure authority from services to administration. This cost assumes the reclasses are effective as of pay period four. The total annual cost is \$9,804. The cost of the reclassified positions is not anticipated to negatively impact services provided to Housing's consumers.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019

3-21-19 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
B 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, 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 2019 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>WO32301 Fleet General Equipment #</u>		
8554 – Vehicles - Replacement		\$2,583,000
4907 – Bond and Note Proceeds	\$2,583,000	
<u>WO32401 Fleet Sheriff Equipment #</u>		
8554 – Vehicles - Replacement	\$353,000	
4907 – Bond and Note Proceeds		\$353,000
<u>WO32501 House of Correction Equipment #</u>		
8554 – Vehicles - Replacement	\$40,000	
4907 – Bond and Note Proceeds		\$40,000
<u>WO32601 Fleet Parks Equipment</u>		
8554 – Vehicles - Replacement	\$2,190,000	
4907 – Bond and Note Proceeds		\$2,190,000

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

An appropriation transfer of \$5,166,000 is requested by the Director of the Department of Transportation to reallocate funds from Projects WO32401 Fleet Sheriff Equipment, WO32501 House of Correction Equipment, and WO32601 Fleet Parks Equipment to WO32301 Fleet General Equipment.

The 2019 Adopted Capital Improvement Budget (“Adopted Budget”) included a combined total of \$3,968,271 for the four separate fleet replacement projects. The Adopted Budget amount of \$3,968,271 was \$3,116,000 less than the 2019 Recommended Capital Improvement Budget (“Recommended Budget”) amount. The \$3,116,000 was reduced from WO32301 Fleet General Equipment project and the Adopted Budget directed the DOT-Fleet Director to submit an appropriation transfer request to realign funds between three Fleet replacement projects no later than the March 2019 cycle of the Committee on Finance and Audit.

This appropriation transfer will modify the Adopted Budget. The modifications by project are listed below:

- The budget amount for Project WO32301 Fleet General Equipment will increase by \$2,583,000 from \$586,000 to \$3,169,000.
- The budget amount for Project WO32401 Fleet Sheriff Equipment will decrease by \$353,000 from \$1,042,271 to \$689,271.
- The budget amount for Project WO32501 House of Correction Fleet Equipment will decrease by \$40,000 from \$150,000 to \$110,000.
- The budget amount for Project WO32601 Fleet Parks Equipment will decrease by \$2,190,000 from \$2,190,000 to \$0.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019

DRAFT

Fiscal Year 2019

3-21-19 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
C 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, 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 2019 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>7900- Department on Aging</u>		
2699 – Other Federal Grants and Reimbursement	\$334,058	
2299 – Other St Grants & Reimbursement	\$16,688	
8123 – Purchase of Service Contracts	\$43,296	
8123 – Purchase of Service Contracts		\$193,296
8131 – Vendor#1 Payments		\$86,710
7910 – Office Supplies		\$11,688
6148 – Professional Serv Recurring		\$5,000
7300 – Food & Provisions		\$97,348

A Transfer of \$394,042 is requested to increase and realign grant revenues and expenditures within the Department on Aging.

Pursuant to County Board resolution File No. 18-878 approved on December 13, 2018, the Executive Director, Department on Aging, is hereby authorized to submit, the 2019-2021 Milwaukee County Area Plan for Older People to the Wisconsin Department of Health Services – Bureau on Aging and Disability Resources; and is authorized to accept the federal and state revenues provided thereunder.

This transfer reflects a total revenue increase of \$350,746, including \$16,688 in Title III-D Prevention, \$40,304 in Title III-B Supportive Services, \$58,817 in Title III-C2 Home Delivered Meals, \$148,227 in Title III-C1 Congregate Meal Program and \$86,710 in Title III-E Family Caregiver Support.

Revenue increases are offset by expenditure increases and realignment in purchase of service contracts by \$150,000, including \$16,772 for Greater Galilee, \$133,228 in home delivered meal transportation services for Goodwill. Food purchase increase of \$97,348 is due to catering meal rate increases. This transfer also includes an increase direct client services of \$86,710 due demand in services under the Family Caregiver Support Program funding, \$5,000 in a professional service contract with Jennifer Lefebber for wellness and prevention services and \$11,688 in office supplies.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019.

2)		<u>From</u>	<u>To</u>
	<u>4500 – District Attorney</u>		
	6090 – CH Fr State & Other Co Inst		\$350,000
	2699 – Other Fed Grants & Reim	\$350,000	

This appropriation fund transfer provides 2019 budget authority for offsetting revenues and expenditures related to the 2016 and 2017 Milwaukee County Byrne JAG Local grants.

In July 2016, the County Board of Supervisors accepted the 2016 Milwaukee County Byrne JAG Local grant, which provided continuing funding for five prosecutors through approximately mid-July 2017. Legistar File No. 16-412. Fund transfers in 2016 and 2017 provided budgetary authority for those years for the estimated charges from the state for the prosecutors' salaries and fringe benefits, with offsetting federal revenue in the same amount, all based upon the 2016 Byrne JAG Local grant, for no tax levy effect. Presently, approximately \$3,050 in 2016 Byrne JAG Local grant funds remain to be expended.

On August 3, 2017, the County Board of Supervisors authorized the Department of Administrative Services (DAS) to apply for and accept the 2017 Byrne JAG Local grant, which included funding for four prosecutors in the amount of \$373,456. See Legistar File 17-495. Those grant funds were thereafter awarded to DAS, but they were not released by the federal government and available for acceptance and expenditure until November 2018.

This appropriation fund transfer provides 2019 budgetary authority for receipt of the 2016 and 2017 Byrne JAG Local revenue and it funds the subsequent reimbursement to the State for the personnel expenditures (the four prosecutors' salary and fringe benefits). The State of Wisconsin will, as usual, front the money for the salary and benefits related to the four prosecutor positions.

There is no 2019 tax levy effect because Milwaukee County Byrne JAG Local grant revenues will offset personnel expenditures.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019.

2)		<u>From</u>	<u>To</u>
	<u>4500 – District Attorney</u>		
	5199 – Salaries-Wages Budget		\$157,170
	5312 – Social Security Taxes		\$36,005
	5420 – Employee Health Care		\$19,803
	5421 – Employee Pension		\$12,022
	4932 – Other Private Funding Rev	\$225,000	

Approved in County Board Resolution 18-456, adopted on July 26, 2018, the Courts, through the MacArthur Foundation Safety and Justice Challenge Phase II implementation grant, are providing \$315,000 in grant funding over 18 months for the Salary and Fringe benefits of three paralegal positions of in the District Attorney’s early intervention and domestic violence units.

Resolution 18-456 created the three (3) FTE positions with the title of “Paralegal,” effective July 23, 2018, at Pay Range 19Z2. These three paralegals commenced work in the second half of 2018. In 2018, the grant was charged with about \$71,000 in expenses, leaving an available balance of more than \$225,000 in grant funds.

The District Attorney's 2019 requested budget was submitted before the approval of County Board Resolution 18-456. This fund transfer provides budgetary authority for the 2019 salary and fringe benefits for the three paralegal positions and the receipt of offsetting revenue from the courts, which administers the MacArthur grant award.

This fund transfer request has no tax levy effect because the salary and fringe benefits expenses will be offset by grant revenue.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019.

3)		<u>From</u>	<u>To</u>
	<u>4500 – District Attorney</u>		
	6090 – Ch Fr State & Other Co Inst		\$190,000
	2699 – Other Fed Grants & Reim	\$190,000	

This appropriation fund transfer, described more fully below, provides 2019 budget authority for offsetting revenues and expenditures related to the receipt of a non-match, Community Development Block Grant (CDBG) from the City of Milwaukee.

On November 27, 2018, the Common Council of the City of Milwaukee approved Community Development Block Grant (CDBG) funding for the benefit of the Milwaukee County District Attorney's Office for the 2019 CDBG program year. There being no match requirement as part of this award, the District Attorney accepted the grant without board approval by virtue of the authority provided by MCGO Section 56.06. The grant provides funding for two Community Prosecutor positions in Milwaukee Police Districts 2 and 5. The term of the grant contract is calendar year 2019. The total CDBG award is \$190,000.00.

There is no 2019 tax levy effect because CDBG grant revenues will offset personnel expenditures. The State of Wisconsin will front the money for the salary and benefits related to the prosecutors' positions. In turn, this appropriation fund transfer provides 2019 budgetary authority for receipt of the CDBG revenue and it funds the subsequent reimbursement to the State for the personnel expenditures (the prosecutors' salary and fringe benefits).

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019.

4)		<u>From</u>	<u>To</u>
	<u>4500 – District Attorney</u>		
	6090 – CH Fr State & Other Co Inst		\$56,000
	2699 – Other Fed Grants & Reim	\$56,000	

This appropriation fund transfer, described more fully below, provides 2019 budget authority for offsetting revenues and expenditures related to the receipt of a non-match, Community Development Block Grant (CDBG) from the City of Milwaukee.

On June 20, 2018, the Common Council for the City of Milwaukee approved Community Development Block Grant (CDBG) funding for the benefit of the Milwaukee County District Attorney’s Office in the amount of \$70,000 to fund a Community Prosecutor in Milwaukee Police District #4. The District Attorney was notified of the award on July 10, 2018. There being no match requirement as part of this award, the District Attorney accepted the grant without board approval by virtue of the authority provided by MCGO Section 56.06. The 2018 grant has been carried over through September 2019.

Of the \$70,000 award, approximately \$14,000 was expended in 2018, leaving a balance of about \$56,000 for 2019.

The State of Wisconsin will again front the money for the salary and benefits related to the prosecutor position. This appropriation fund transfer provides 2019 budgetary authority for receipt of the CDBG revenue and it funds the subsequent reimbursement to the State for the personnel expenditures (the prosecutor salary and fringe benefits).

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019

3-21-19 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
D 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, 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 2019 appropriations of the respective listed

1)	<u>From</u>	<u>To</u>
<u>0764 Debt Service Reserve</u>		
0764 – 2018D Net Bid Premium	\$199,933	
0764 – 2018E Net Bid Premium	\$134,737	
<u>9960 General County Debt Service</u>		
8022 – Interest - Levy Financed	\$334,670	
8022 – Interest – 2018D Net Bid Premium		\$199,933
8022 – Interest – 2018E Net Bid Premium		\$134,737
8033 – Prin Payment Gen Refunding Bonds (Reduce 2019 Refunding Bond Issuance)		\$184,670
<u>1945 Appropriation for Contingencies</u>		
8901 – Appropriation for Contingency (From Debt Service)		\$150,000
8901 – Appropriation for Contingency (To Highway Capital)	\$150,000	
<u>WH24301 North Shop Major Maintenance *</u>		
8502 – Major Maint Bldg (EXP)		\$150,000

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

An appropriation transfer of \$819,340 is requested by the Office of the Comptroller and the Director of the Department of Transportation to reallocate net bid premiums of \$334,670 from the Debt Service Reserve (DSR) to the 9960 – General County Debt Service Budget in order to pay interest costs. The transfer will also reallocate levy made available from the surplus bid premiums to provide expenditure authority that will be used to apply \$184,670 of cash towards the anticipated 2019 General Obligation Refunding Bond issuance (2019 Refunding Issuance) and provide \$150,000 to the Appropriation for Contingencies Account. Finally, the transfer allocates \$150,000 from the Appropriation for Contingencies Account and allocates \$150,000 to finance Project WH24301 North Shop Major Maintenance.

In March 2018, the County Board approved File 18-210, which authorized the reallocation of 2018 surplus bond and note proceeds (including net bid premiums) to the DSR. The 2018 bond and note financings closed in November 2018 and surplus proceeds were deposited to the DSR.

This appropriation transfer would reallocate the net bid premiums of \$334,670 from the DSR to the General County Debt Service Budget so that the net bid premiums can be used to pay eligible interest expenses. The net bid premium can only be used to pay eligible interest expenses.

2019 Refunding Bond Issuance

The Office of the Comptroller anticipates requesting authorization to issue Refunding Bonds in order to refund the balance of the 2010C Build America Bonds. This transfer would apply the available tax levy in the General County Debt Service Budget to provide \$184,670 of expenditure authority so that a cash contribution can be made towards the anticipated 2019 Refunding Bond issuance and allocate the remaining \$150,000 to the Appropriation for Contingency Account. The cash contribution would allow the Office of the Comptroller to address current private activity issues within projects that are financed by the Build America Bonds without having to include them as part of the 2019 Refunding Bond Issuance. Not including projects with current known private activity issues would reduce the risk that the future private activities issues would jeopardize the tax status of the outstanding debt. These private activity issues result from facilities or assets that are financed with tax-exempt debt being leased to or used by private entities in a manner that is not allowed by the Internal Revenue Service (IRS). The cash contribution would have an added benefit of reducing future debt service expenses.

North Shop Highway Maintenance Facility

Background

The North Highway Maintenance Facility (“North Shop”) is located at 6270 N Hopkins was originally constructed in 1928 and is structurally deficient, lacks proper ventilation of exhaust from equipment, has inadequate storage (current garage does not allow for parking of trucks with plow attachments due to the aisle/garage size) and has not been updated to account for necessary staff accommodations.

The 2017 Adopted Capital Improvements Budget (“2017 Budget”) included an appropriation of \$325,000 for the planning and design phase of Project WH242 North Shop Improvement. The 2017 appropriation was to be used to complete and update the construction documents that were originally developed in 1999. The construction documents needed to be updated to insure compliance with current codes and ordinances.

Subsequent the approval of the 2017 Budget, the County has run into land and zoning issues that have delayed the project. Part of the land necessary for the new facility is zoned park land (Schoenecker Park). The land necessary contains a gravel area that is used by Park patrons for parking. In addition, some of the infrastructure that provides lighting to the baseball fields at Schoenecker Park will also be impacted.

A potential solution of reconstructing a lot owned by the State Wisconsin Department of Natural Resources (“DNR”) and allowing the lot to be used by Park patrons and maintained by MCDOT is currently being discussed. It is anticipated that Milwaukee County, City of Milwaukee, and State DNR approval will ultimately be required once a recommended set of solutions to the land and zoning issues has been developed. It is also anticipated that these issues will be resolved so that construction of the new building may begin in 2020. Accordingly, the Department of Transportation will be requesting funding for construction as part of the 2020 capital improvements budget.

Request

The Director of MCDOT is requesting that \$150,000 of funds be made available from the Appropriation for Contingency Account to perform repairs and major maintenance improvements to the existing facility. These improvements although short term in nature will improve the ventilation, cooling, and sanitary issues at the facility and include repairs to the restroom windows, partitions, cabinets and sinks and replacement of shower valves and toilets. The breakroom will receive new counter tops, cabinets, ceiling tiles, windows and wall unit air conditioner. The upstairs office will receive new windows, wall unit air condition and repair of the outside brick above the lintel.

The North Maintenance Facility is the oldest of three buildings occupied by Milwaukee County’s Highway Maintenance operations. The South Shop, located at GMIA, and the Main Shop, located on Watertown Plank Road, are newer and/or updated facilities. The North Shop facility is in very poor condition. The lack of space, the poor ventilation, broken bathrooms and showers and inadequate areas to store and eat their meals. Currently, meals are eaten in the same areas as the truck storage which makes the existing facility a challenging place in which to work. The Director of MCDOT, upon

touring the facility, felt that staff could not wait until the Capital Improvement Project was complete before action was taken to improve health, safety and sanitation. These short term fixes should improve the working environment and morale of the staff of the North Shop until the new facility is built.

The project will be managed by Highway Maintenance staff.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019.

2019 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2019 Budgeted Unallocated Contingency Appropriation Budget	\$5,009,655
Approved Transfers from Budget through February 8, 2019	
\$1,080,000 File 19-194 Correctional Medical Sevices Contract (from HOC)	\$1,080,000
(\$1,080,000) File 19-194 Correctional Medical Sevices Contract (to HOC)	(\$1,080,000)
Unallocated Contingency Balance as of Febraury 8, 2019	\$5,009,655
Transfers from the Unallocated Contingency PENDING March CB Approval and Audit Committee through February 8, 2019	
Total Transfers PENDING in Finance and Audit Committee	
	\$0
Net Balance	\$5,009,655
ALLOCATED CONTINGENCY ACCOUNT	
2019 Budgeted Allocated Contingency Appropriation Budget	\$646,283
\$250,000 College Ave Box Colverts (Amendment 1B003)	\$250,000
\$196,283 Courts Operations (Amendment 1A005)	\$196,283
\$200,000 War Memorial Capital Project (Amendment 1B001)	\$200,000
Approved Transfers from Budget through February 8, 2019	
\$300,000 File 19-194 Due Diligence Costs related to insourcing inmate medical	\$300,000
Allocated Contingency Balance as of February 8, 2019	
	\$946,283
Transfers from the Allocated Contingency PENDING March CB Approval and Audit Committee through February 8, 2019	
\$150,000 North Shop Major Maintenance	\$150,000
(\$150,000) North Shop Major Maintenance	(\$150,000)
Total Transfers PENDING in Finance, Personnel & Audit Committee	
	\$0
Net Balance	\$946,283