

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>5040 - Airport</u>		
5199 – Salaries – Wages Budget	\$11,544	
5312 – Social Security	\$956	
6149 – Prof. Serv. Non-recur Oper		\$12,500

The Director of Transportation and the Airport Director are requesting an appropriation transfer to increase expenditure authority in the contractual services series and decrease expenditure authority by the same amount for personal services within the Airport operating budget.

The airport is currently implementing a major information technology (IT) network infrastructure consolidation. The Airport is taking several legacy networks and placing them onto its larger consolidated network that was previously installed as part of the video camera surveillance project. This network consolidation results in less hardware and overall staff costs to maintain.

This appropriation transfer requests to take \$12,500 of personnel related expenditure savings from the vacant position and move that funding to the contractual services expenditure series within Airport IT (Low Org 5043) in order to complete the network consolidation initiative.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 19, 2019.

7-23-19 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
B DEPARTMENTAL/ OTHER CHARGES

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>9960 General County Debt Service</u>		
8022 – Interest (Levy Financed)	\$165,600	
8022 – Interest (Unspent Proceeds)		\$165,600
4703 – Contribution from Debt Service Reserve	\$165,600	
8033 – Principal Payment on Refunded General Obligation		\$165,600
<u>WT10401 Bus Replacement Program - 2018</u>		
4703 – Contribution from Debt Service Reserve	615,242	
4907 – Bond and Note Proceeds		615,242

An appropriation transfer of \$780,842 is requested by the Office of the Comptroller to reallocate surplus bonds from the Debt Service Reserve (DSR) to the 9960 – General County Debt Service Budget in order to pay interest costs and apply surplus funds towards the 2019 general obligation bond refunding. The transfer will also allocate surplus bonds to Project WT10401 Bus Replacement Program – 2018 (“Project”) in order to reduce the new bonding amount needed for the Project.

Of the \$780,842 of proceeds that are recommended to be transferred from the DSR, \$8,200 are bonds issued in 2015 are not compliant with IRS expenditure rules because the County has not been able to demonstrate a consistent pattern of spending that reflects a commitment to implementation. The \$27,299 of bonds issued in 2016 will not be compliant by the end of the year. To comply with the Internal Revenue Service (IRS) expenditure rules for bonds, the Office of the Comptroller is recommending that these bonds are used to pay interest expenses. In addition, there are \$130,101 of surplus 2018F Taxable Refunding Bonds that are also recommended to be used to pay interest. This appropriation transfer would reallocate the \$165,600 of surplus bond proceeds from the DSR to the General County Debt Service Budget so that the proceeds can be used to pay eligible interest expenses.

This transfer would also use the resulting available tax levy in the General County Debt Service Budget to provide \$165,600 of expenditure authority so that a cash contribution can be made towards the 2019 Refunding Bond issuance. The cash contribution would allow the Office of the Comptroller to address current private activity issues within projects that are financed by the 2010C 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.

The remaining \$615,242 are proceeds from bond issuances that closed in November 2017 and November 2018 and are still within the IRS expenditure targets. This appropriation transfer would reallocate the proceeds to Project WT10401 Bus Replacement Program – 2018 and reduce the amount of new bonding for the Project by the same amount. The buses are anticipated to be received before the end of 2019.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 19, 2019.

7-23-19 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
C 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>WA20602 Taxi Dispatch System #</u>		
8527 – Land Improvements		\$527,499
9706 – Prof Div Services		\$100,000
4707 – Contribution from Reserves	\$586,492	
<u>WA20601 Expand Taxi Cab Parking/Staging #</u>		
6030 – Advertising	\$1,000	
6050 Contract Pers Serv	\$1,000	
6080 Postage	\$500	
6146 Prof Serv – Cap/Major Mtce	\$82,207	
6149 Prof. Serv – Nonrecur Oper	\$3,557	
7930 – Printing	\$1,000	
8527 Land Improvements – (CAP)	\$532,030	
9706 – Prof Div Services	\$6,205	
4707 – Contribution from Reserves		\$586,492

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

An appropriation transfer is requested by the Director of the Department of Transportation and the Airport Director to transfer \$627,499 of expenditure authority and \$586,492 of revenue budget from Project WA20601 Expand Taxicab Parking/Staging to Project WA20602 Taxi Dispatch System.

The 2015 and 2016 Adopted Capital Improvements Budgets provided \$1,852,980 of appropriations for Project WA20601 Expand Taxicab Parking/Staging. The budgeted scope of work included design and construction of a lot with separate entrance and exit to accommodate buses and shuttles. It also included demolition of an abandoned, and no longer useable, hanger at the west end of the lot location. The project also included a restroom facility at the relocated taxi staging area for exclusive use by the drivers. Finally, the project was to include the construction of a cast-in-place permanent barricade to replace temporary barricades that were placed in the center of the entrance roadway adjacent to the proposed lot.

A December 2016 appropriation transfer was approved that reallocated \$400,000 of expenditure authority or revenue budget from Project WA20601 Expand Taxicab Parking/Staging to newly created project WA20602 Taxi Dispatch System.

In February 2017, Project WA20601 Expand Taxicab Parking/Staging was substantially completed. The project is now closed, and funds are available to be transferred to WA20602 Taxi Dispatch System. This appropriation transfer ensures that budget and actual charges for the taxicab dispatch system, which is currently in process is being coded to the appropriate subproject. The Taxi Dispatch System will include deployment of technology to monitor and manage transportation network companies (Uber, Lyft, etc.). The Taxi Dispatch System is anticipated to be complete in September 2019.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 19, 2019.

2)	<u>From</u>	<u>To</u>
<u>WH10901 Signal Install at W. Good Hope Rd. & Pierron Rd. #</u>		
6146 – Prof. Services Major Maint.	\$3,500	
9706 – Prof Div Services	\$32,362	
8530 – Roadway Plan & Construction – (CAP)	\$275,500	
<u>WH11901 Good Hope Rd. Intersections – Pierron Rd. & River Rd. *</u>		
6030 – Advertising		\$500
7930 – Printing		\$500
9706 – Prof Div Services		\$35,362
8530 – Roadway Plan & Construction – (CAP)		\$275,000

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

An appropriation transfer of \$311,362 is requested by the Director of the Department of Transportation to transfer expenditure authority from existing capital project WH10901 – Signal at Good Hope Rd. & Pierron Rd. to a new capital project WH11901 – Good Hope Rd. Intersections – Pierron Rd. & River Rd. There has been a change of scope in the original design.

The 2018 Capital Improvements Budget included an appropriation of \$315,000 for Project WH10901 – Signal at Good Hope Rd. & Pierron Rd. The scope of the project included a traffic engineering study and for the installation of a signal at the intersection of W. Good Hope Rd. (CTH PP) & W. Pierron Rd. The traffic engineering study was to evaluate both pedestrian/bicycle safety and traffic operations at the intersection of W. Good Hope Rd. (CTH PP) & W. Pierron Rd. Financing was provided from vehicle registration fees.

After the adoption of the 2018 Capital Improvements Budget it was determined that a change in scope is necessary. The new project will:

- 1) Change the signal location from W. Good Hope Rd. & W. Pierron Rd. to W. Good Hope Rd. & W. River Rd.
- 2) Add pedestrian signage and pavement markings to W. Good Hope Rd. & W. Pierron Rd.

This requested appropriation transfer will reallocate expenditure authority to Project WH10901 to Project WH11901. Assuming approval of this appropriation transfer, Project WH11901 – Good Hope Rd. Intersections – Pierron Rd. & River Rd is anticipated to be complete by October 2020.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 19, 2019.

3)		<u>From</u>	<u>To</u>
	<u>WP55301-Mitchell Park Conserv Planning#</u>		
	9706 – Prof Div Services	\$96,800	
	<u>WP68401-Mitchell Domes Materials Test#</u>		
	6146 – Prof. Services Major Maint.		\$96,800

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

An appropriation transfer of \$96,800 is requested by the Director of the Department of Parks, Recreation, and Culture (Parks) and the Director of Administrative Service (DAS) to transfer expenditure authority from existing capital project WP55301-Mitchell Park Conserv Planning to an existing capital project WP68401-Mitchell Domes Materials Test (Glazing Investigation). There has been a change of scope in the original design.

Capital project WP68401-Mitchell Domes Materials Test was created via an approved appropriation transfer during the 2017 December County Board committee cycle. This project was created to support the planning efforts by both evaluating the composition and condition of the existing materials that comprise the Domes structure, and also testing various scenarios with material mock-ups that will be analyzed under conditions present at the Domes. This work is to provide a detailed analysis on what physical opportunities and challenges are present in the materials that make up the Domes structure.

As part of the capital project WP68401-Mitchell Domes Materials Test, DAS-Architecture and Engineering (AE) staff have indicated the glazing investigation for the Mitchell Park Horticultural Conservatory has begun and that this is a necessary step in regard to the review of long-term repairs of the Domes structures. The first phase of this investigation (Task 1) was to develop conceptual repairs and the consultant is working on defining materials and estimated costs. Because this building is completely custom, it will be necessary to complete the mock-up and testing of the repair solution to verify that it will work and what the actual estimated cost might be for budgeting purposes. The current budget only allowed for the first phase to be completed, however, the Domes Task Force has requested that the funding for the mock-up and testing of the solution (Task 2) be provided as quickly as possible so that more accurate estimating of the repairs may be provided. In order to accommodate this request, an appropriation transfer is required, as well as a passive review for a fee increase (\$98,350 to \$195,150) in order to have the consultant continue the work. AE will be submitting the related passive review item simultaneously as part of the July committee cycle.

AE staff have indicated there is appropriate funding remaining in capital project WP55301-Mitchell Park Conserv Planning to complete the scope of work within the project. Assuming approval of this appropriation transfer, capital project WP68401-Mitchell Domes Materials Test (Glazing Investigation) is anticipated to be complete by November 2019.

This requested appropriation transfer will reallocate \$96,800 of expenditure authority to capital project WP68401-Mitchell Domes Materials Test from capital project WP55301-Mitchell Park Conserv Planning.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 19, 2019.

2019 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT		
2019 Budgeted Unallocated Contingency Appropriation Budget		\$5,009,655
Approved Transfers from Budget through June 21, 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)
\$150,000	North Shop Major Maintenance	\$150,000
(\$150,000)	North Shop Major Maintenance	(\$150,000)
(\$144,500)	Transfer to Employee Fringe for Contract with Funston (19-265)	(\$144,500)
(\$49,824)	Transfer to IMSD for NEW IT Security Position (19-329)**	(\$49,824)
(\$52,000)	File 19-309 Doula Program	(\$52,000)
\$265,000	Courthouse fire Insurance Proceeds (Recoveries)	\$265,000
(\$46,576)	File 19-505 DAS Special Project Manager	(\$46,576)
Unallocated Contingency Balance as of May 15, 2019		\$4,981,755
Transfers from the Unallocated Contingency PENDING May CB Approval, and Finance & Audit Committee through May 15, 2019		
Total Transfers PENDING in Finance and Audit Committee		\$0
Net Balance		\$4,981,755

ALLOCATED CONTINGENCY ACCOUNT		
2019 Budgeted Allocated Contingency Appropriation Budget		\$646,283
\$250,000	College Ave Box Culverts (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 May 15, 2019		
\$300,000	File 19-194 Due Diligence Costs related to insourcing inmate medical	\$300,000
(\$250,000)	College Ave Box Culverts (Amendment 1B003)	(\$250,000)
(\$200,000)	War Memorial Capital Project (Amendment 1B001)	(\$200,000)
\$52,000	File 19-309 Doula Program	\$52,000
Allocated Contingency Balance as of May 15, 2019		\$548,283
Transfers from the Allocated Contingency PENDING May CB Approval, and Finance & Audit Committee through May 15, 2019		
Total Transfers PENDING in Finance, Personnel & Audit Committee		\$0
Net Balance		\$548,283

** Approved, but not yet transfered.