

4/22/21

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, Performance, Strategy, and Budget (PSB), 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 2021 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
	<u>1115 – Department of Administrative Services</u>	
	5199 – Salaries – Wages Budget	\$3,901
	5313 – Adj Social Security Taxes	\$299
	6050 – Contracted Personnel Services	\$4,200

The Director of the Department of Administrative Services requests an appropriation transfer of \$4,200 withing the DAS - Land Information Office section (LIO) commodities and services expenditures to the DAS-LIO salaries and fringes expenditures.

The request is to address an increase in personnel costs resulting from a reclassification of the lead position of the Land Information Office in response to an expansion of the responsibilities and authority as reviewed and recommended by the Department of Human Resources. These additional responsibilities and authority include:

1. Increasing responsibility for not only State-mandated Land Information Systems and leadership of the County-wide intergovernmental Land Information Council, but also technology systems development and maintenance such as LiDAR initiatives, CityWorks enterprise support system, and GIS related activities
2. Increasing responsibility for staff which has doubled in the last 5 years (2 in 2017 to 5 in 2021)
3. Alignment of pay grade closer to market conditions in technology positions

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

2)		<u>From</u>	<u>To</u>
	<u>8000 - Department of Health & Human Services</u>		
	6999 – Sundry Services	\$50,000	
	8123 – Purchase of Service		\$50,000

A transfer of \$50,000 is being requested by the Director, Department of Health and Human Services (DHHS), to increase and realign grant revenue and related expenditures within the Department of Health and Human Services.

This transfer realigns DHHS - Aging senior centers expenditures \$50,000, decreasing sundry services completely offset by an increase in purchase of service contracts. The contract increase helps support costs to continue providing programs and services in a pandemic environment.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

3)		<u>From</u>	<u>To</u>
	<u>1950 – Fringe Benefits</u>		
	6999 – Sundry Services	\$56,000	
	6149 – County Contribution OBRA		\$56,000

The Department of Administrative Services requests a \$56,000 technical transfer in Org 1950 - Fringe Benefits to move funding from Sundry Services to the County OBRA Contribution. The 2021 Adopted Budget included \$703,000 for the OBRA contribution while the actual contribution is \$759,000

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

4/22/21

FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS

B

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, Performance, Strategy, and Budget (PSB), 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 2021 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>8000 - Department of Health & Human Services</u>		
	2299 – Other St Grants & Reimbur	\$125,000	
	8123 – Purchase of Service	\$90,370	
	5199 – Salaries-Wages Budget	\$16,807	
	5312 – Social Security	\$1,286	
	9751 – Administrative Services # 1	\$12,500	
	6809 – Conference Expenses	\$3,750	
	7910 – Office Supplies	\$287	
	2299 – Other St Grants & Reimbur		\$125,000
	6148 – Prof. Serv-Recurring Oper		\$90,370
	5199 – Salaries-Wages Budget		\$16,807
	5312 – Social Security		\$1,286
	6809 – Conference Expenses		\$3,750
	7910 – Office Supplies		\$287
	9751 – Administrative Services # 1		\$12,500

A transfer is being requested by the Director, Department of Health and Human Services (DHHS), to realign \$125,000 in Enhanced Multidisciplinary Teams (EMDT) for Older Victims of Abuse and Financial Exploitation grant expenditures and revenue within DHHS organizational units.

EMDT revenue of \$125,000 and expenditures include \$34,630 in personnel and various operating expenses and \$90,370 in professional services for project management, forensic financial support, and psychologist services. This appropriation transfer shifts revenues and expenditures within the DHHS units for tracking, monitoring, and reporting for the grant to meet contract and audit compliance as required by the State and the U.S. Department of Justice.

Using an evidenced based model, this grant supports creation of a new E-MDT that proposes to provide coordination and case review with the goal of developing and strengthening the capacity of victim services that will better serve and support victims of elder abuse and financial exploitation. The goal is to develop a MDT that is proficient in case review and strives for continuous improvement in victim services and reducing the impact of elder abuse and financial exploitation by early detection and intervention.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

2)			<u>From</u>	<u>To</u>
	<u>4000 – Office of the Sheriff</u>			
	2299	– Other State Grants & Reimbur	\$29,974	
	4930	– Gifts and Donations	\$317	
	8552	– Machine & Equip – New >\$2,500		\$28,374
	6149	– Professional Services		\$1,600
	7935	– Law Enforcement Supplies		\$317

The Office of the Sheriff requests a 2021 fund transfer to recognize revenue of \$30,291 expenditure authority of \$30,291.

The transfer request includes:

- \$28,374 for static X-ray equipment through a Homeland Security Program Grant Award from the Wisconsin Department of Military Affairs. The X-Ray equipment will be used by Explosive Ordinance Disposal personnel to inspect unattended bags and suspicious packages.
- \$1,600 for mechanics and ballistics breaching training through a Homeland Security Program Grant Award from the Wisconsin Department of Military Affairs. The funds will be used to train one SWAT team member on mechanical and ballistics breaching methods. This team member will train other team members. Training includes non-explosive methods of entry and breaching both inward and outward doors.
- \$317 to recognize an unrestricted donation from the Holy Assumption Congregation.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

4-22-21 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, Performance, Strategy, and Budget (PSB), 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 2020 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>WP637 - Rose Playground #2 Replacement #</u>		
	8589 - Other Capital Outlay (CAP)	\$248,000	
	9706 - Prof Ser Div Services	\$43,984	
	<u>WP731 – Gordon Park Playground Replacement *</u>		
	9706 - Prof Ser Div Services		\$43,984
	8589 - Other Capital Outlay (CAP)		\$248,000

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

The Director of Parks, Recreation, and Culture (Parks) requests an appropriation transfer to create new capital project WP731-Gordan Park playground replacement and reallocate budget authority of \$291,984 from capital project WP637-Rose playground #2 replacement to capital project WP731-Gordon Park playground replacement.

The 2020 Adopted Capital Budget included an appropriation of \$291,984 for capital project WP637-Rose playground #2 replacement. The scope of work includes replacement of the play area involving removal of existing play equipment, installing concrete curb (if necessary), new accessible playground equipment, benches, asphalt walks, signage and poured in place (PIP) rubber safety surface.

After a condition review of Rose Park playground and nearby Gordon Park, Parks staff recommends replacing the playground at Gordon Park before Rose Park.

Rose playground was installed in 1998 and Gordon playground was installed in 2001. Subsequently Rose playground has had some equipment replaced due to fire damage in 2005 and PIP repair in 2018.

The proximity of Gordon playground to the wading pool has generated a high level of use and corresponding wear and tear. The scope of work for Gordon Park includes replacement of the play area involving removal of existing play equipment, installing concrete curb (if necessary), new accessible playground equipment, benches, asphalt walks, signage and poured in place (PIP) rubber safety surface.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

2)		<u>From</u>	<u>To</u>
	<u>WH111 - W Forest Home Ave (CTHOO)-Hi-View Dr to S N Cape #</u>		
	Title change only	\$0	
	<u>WH111 - W Forest Home Ave (CTHOO)-Hi-View Dr to W Speedway Dr #</u>		
	Title change only		\$0

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

A \$0 appropriation transfer is requested by the Director of the Milwaukee County Department of Transportation (DOT) for a title update to capital project WH11101 W. Forest Home Ave. (CTH OO) project southern limits to avoid confusion with the project moving forward. This change has no impact to the length, scope or budget of the project.

The current WH11101 W. Forest Home Ave. (CTH OO) project limits are from Hi-View Dr. to S. North Cape Rd. The southern limits of S. North Cape Rd. have caused some confusion when the engineering survey began because there are two (2) locations on W. Forest Home Ave. (CTH OO) that intersect with S. North Cape Rd. The intersection at the southern limits has two (2) street names: S. North Cape Rd. for the west leg of the intersection and W. Speedway Dr. to the east leg. To avoid confusion with the project, the current project southern limits will be changed from "S. North Cape Rd." to "W. Speedway Dr." The new WH11101 W. Forest Home Ave. (CTH OO) project limits will be from Hi-View Dr. to W. Speedway Dr.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

4-22-21 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
D CAPITAL IMPROVEMENT- 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 2021 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>WH010- Reconstruction CTH Y Layton 27th to 43rd#</u>		
	2999 – Revenue from Other Gov Unit	\$100,000	
	8530 – Roadway Plan & Construction		\$100,000
	# Existing Project, + Included in 5-Year Plan, * New Project		

An appropriation transfer of \$100,000 is requested by the Director of the Milwaukee County Department of Transportation (DOT) to increase the recognize revenue (\$100,000) and increase expenditure authority (\$100,000) for existing capital project WH010- Reconstruction CTH Y Layton 27th to 43rd for an expanded scope.

The 2021 Adopted Capital Budget includes an appropriation of \$6.2 million for capital project WH010-Reconstruction CTH Y Layton 27th to 43rd. The scope of work includes the construction phase for reconstructing the 1.0 mile segment of W. Layton Ave. (CTH Y), including consideration for bicycle and pedestrian accommodations. Milwaukee County Department of Transportation (MCDOT) was approved for funding from the Wisconsin Department of Transportation (WISDOT) under the County Highway Improvement Program (CHIP) for a maximum of \$1,531,534 for eligible project costs. The construction is anticipated to begin in May of 2021.

The additional \$100,000 included in this appropriation transfer request is provided by the City of Greendale and includes the following expanded scope items: additional curb ramps, driveway replacements, and construction surveying. These expanded scope items were requested by the city. A signed agreement between the county and city outlining scope and payment responsibilities is pending, and work on the expanded scope will not commence until the agreement is executed.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

		Fiscal Year 2021	
		<u>From</u>	<u>To</u>
2) <u>WA299 - GMIA Taxiway A Extension (Construction) #</u>			
4707	– Contributions from Reserves	\$3,286,170	
2699	– Other Federal Grants and Reimbursements	\$473,370	
8527	– Land Improvements - Capital		\$1,504,894
6999	– Sundry Services		\$10,000
9706	– Pro Serv Div Services		\$200,000
2299	– Other State Grants and Reimbursements		\$785,637
4901	– Passenger Facility Charge		\$1,259,009
# Existing Project, + Included in 5-Year Plan, * New Project			

The Director of Transportation and the Airport Director have requested a fund transfer for project WA299 – GMIA Taxiway A Extension (Construction). The purpose of this transfer is to: (1) increase the total budget authority by \$1,714,894 for the construction phase to \$11,786,960 and (2) realign the revenue of the construction phase for this project based on the grant award from the Federal Aviation Administration (FAA).

The 2021 Adopted Capital Budget included construction appropriations of \$10,072,067 for this project. The scope of work includes the implementation and construction of Taxiway A from Taxiway E to Taxiway N. Work consists of removing existing taxiway pavement, grading and excavation, drainage improvements, placement of granular base and concrete pavement, bituminous shoulder pavement, airfield lighting and signage, pavement markings and turf restoration adjacent to the new pavement

Airport staff has indicated bids received for the project came in higher than anticipated and an additional \$1.7 million needed to cover the higher bids. The Federal Aviation Administration (FAA) Airport Improvement Program (AIP) is allowing the airport to utilize a portion of the airport's 2022 AIP entitlement funds to cover the additional eligible federal share components.

The FAA through their AIP program has awarded three (3) grants for this project. Two of the three grants including the grant to increase the budget authority on this project are standard AIP funding of 75% federal, 12.5% state and 12.5% local share. The third grant is 100% federal funding.

The local share of this grant will be covered by Airport Development Fund (ADF) reserve until this project is approved for Passenger Facility Charge (PFC) use. This project is on the PFC application currently under review for approval by the FAA. Once the PFC application is approved, the airport will submit a subsequent fund transfer to reimburse the ADF reserve revenue using PFC revenue.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

3)			<u>From</u>	<u>To</u>
	<u>WA264 – GMIA Taxiways E and F Pavement Rehabilitation #</u>			
	4707	– Contributions from Reserves	\$61,000	
	8527	– Land Improvements - Capital		\$61,000
	# Existing Project, + Included in 5-Year Plan, * New Project			

The Director of Transportation and the Airport Director have requested an appropriation transfer for WA264 – GMIA Taxiways E and F Pavement Rehabilitation (Construction). The purpose of this request is to increase the total budget authority by \$61,000 for the construction phase to \$3,087,191.

The 2021 Adopted Capital Budget included construction appropriations of \$3,046,043 for this project. The scope of work is for the removal and replacement of Taxiway E, north of Taxiway F1 and includes new shoulders, edge lighting modifications, guidance sign replacement and repair, in-pavement RGL installation, and storm sewer modifications to meet permit requirements. This also includes removal of existing concrete and bond breaker and using underlying concrete as a base course.

The appropriation transfer requests an increase in the project budget due to several unforeseen field conditions for work elements that were unknown at the time of design but are within the scope of the project. Major unknown conditions include:

1. Project originally specified the re-use of existing electrical duct packages. During construction it was discovered that the ducts were collapsed and could not be re-used. Additional quantity of duct bank was installed for the electrical cables for the edge light circuits.
2. Concrete base course beneath the existing pavement was found to be unsuitable for the new taxiway pavement once revealed. New concrete base was needed in places to address this issue and provide a stable base layer. The existing concrete base layer needed to be removed to place new electrical duct bank mentioned above. Both of these situations resulted in additional quantity of 12-inch concrete base layer.
3. The topsoil layer was thicker than anticipated during design. Topsoil needed to be removed to place proper base course material for taxiway pavement. This resulted in additional unclassified excavation.

The Airport will be submitting an Airport Improvement Program (AIP) grant amendment for the additional cost to the Federal Aviation Administration (FAA) for approval. The AIP amendment (AIP Grant 98) will be awarded at 75% federal, 12.5% state and 12.5% local share. Therefore, the cost increase will be covered as follows: \$45,750 federal share, \$7,625 state share, and \$7,625 local airport share.

Until the AIP grant amendment is approved, the \$61,000 will be funded from the Airport Development Fund (ADF) reserve to allow this already in-process and nearly completed project to be finished. A subsequent fund transfer will be submitted to reflect the appropriate federal, state, and local shares when the AIP grant amendment is approved as well to ultimately fund the local share from Passenger Facility Charge (PFC) revenues. A PFC application that includes the local share of this project is currently being reviewed for approval by the FAA.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE MARCH 19, 2021.

2020 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2021 Budgeted Unallocated Contingency Appropriation Budget	\$4,950,000
Approved Transfers from Budget through March 19, 2021	
\$111,727 Surplus Bid Premiums	\$111,727
(\$25,787) Reclassify Clerk Positions Transferred from the CB	(\$25,787)
(\$80,000) Fund Independent Redistricting Committee	(\$80,000)
Unallocated Contingency Balance as of March 19, 2021	\$4,955,940
Transfers from the Unallocated Contingency PENDING April CB Approval, and Finance & Audit Committee through March 19, 2021	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$4,955,940

ALLOCATED CONTINGENCY ACCOUNT	
2021 Budgeted Allocated Contingency Appropriation Budget	\$50,000
\$50,000 Rock Sports Complex Sound Study	
Approved Transfers from Budget through March 19, 2021	
Allocated Contingency Balance as of March 19, 2021	\$50,000
Transfers from the Allocated Contingency PENDING April CB Approval, and Finance & Audit Committee through March 19, 2021	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$50,000