

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>5700 – DAS – Facilities Management Division</u>		
8502 – Major Maintenance Building (Exp)	\$10,940	
5199 – Salaries – Wages Budget		\$10,162
5312 – Social Security Taxes		\$778

The Director of the Department of Administrative Services (DAS) – Facilities Management Division (division), is requesting a transfer of expenditure authority from the division’s Major Maintenance expenditures to its Personnel expenditures. This transfer of expenditure authority will allow for a merit adjustment for one (1) Operations and Admin Manager position based on increased duties and responsibilities. Key additional duties include: (1) Key Performance Indicator (KPI) management for Operations & Maintenance (O&M) program, O&M health scorecard creation and management, and new asset management KPI development and management. (2) Manage the annual O&M training program and the O&M staff on-boarding process. (3) Create and manage O&M operational capital (8502). (4) Added (Standard Operating Procedures) SOP responsibilities.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 25, 2021.

2)		<u>From</u>	<u>To</u>
	<u>4000 - Sheriff</u>		
	6505 – Vehicle Lease/Rent Outside LT	\$47,994	
	6999 – Sundry Services	\$39,000	
	7999 – Sundry Materials and Supplies	\$30,000	
	5199 – Salaries- Wages		\$108,681
	5312 – Social Security		\$8,313

The Sheriff's office requests a fund transfer that seeks to move expenditure authority from Services and Commodities to Salaries and Social Security to support personnel changes of \$116,994.

Included in the personnel changes are:

1. Advance in pay range for Supervisor Officer Management in Internal Affairs.
2. Advance in pay range for Lieutenant for equity with sergeants in MSDA contract
3. Reclassification of Clerical Assistant 2 and Clerical Assistant 2 Hourly in Jail Records to Clerical Specialist (multiple)
4. Reclassification of Administrative Assistant Jail Records to Assistant Office Supervisor for equity with Clerical Specialist & supervisory duties

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 25, 2021.

3)		<u>From</u>	<u>To</u>
	<u>9000- Parks Rec. and Culture</u>		
	6149 – Prof Service Non-Recur Operations	\$5,153	
	5199 – Salaries Wages - Budget		\$4,787
	5312 – Social Security		\$366

The Director of Parks requests a fund transfer to address an equity issue within the department. Recent increase in trades compensation adopted via file 21-318 has caused many direct reports of this manager to have a higher compensation. The employee skill set is critical to managing parks trades staff.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 25, 2021.

7-29-21 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, 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>0764 – Debt Service Reserve</u>		
0764 – Unspent 2019F Notes	\$3,147,153	
0764 – Cash From DS Reserve		\$3,147,153
<u>Org. 9960 Debt Service</u>		
8021 – Principal (Levy Financed)	\$2,880,000	
8022 – Interest (Levy Financed)	\$93,600	
8021 – Principal (2019F Notes From ERP Project)		\$2,880,000
8022 – Principal (2019F Notes From ERP Project)		\$93,600
<u>WO602011 – Mainframe Applications Migration (ERP Project) #</u>		
6146 – PROF. SERV-CAP/MAJOR MTCE (2019F Bonds)	\$3,147,153	
6146 – PROF. SERV-CAP/MAJOR MTCE (Cash From 9960)		\$2,973,600
6146 – PROF. SERV-CAP/MAJOR MTCE (Cash From DS Reserve)		\$173,553

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

An appropriation transfer of \$3,147,153 is requested by the Milwaukee County Comptroller to reallocate \$3,147,153 in General Obligation Promissory Notes, Series 2019F (2019F Notes) from capital project WO602011 Mainframe Applications Migration (ERP Project) to the Debt Service Reserve (“DSR”). The 2019F Notes will be allocated to Org. 9960 Debt Service to pay 2021 debt service associated with the 2019F Notes. The property tax levy (\$2,973,600) that was budgeted to pay the debt service for the 2019F Notes will be allocated to the ERP Project to replace the bond financing and \$173,553 in cash from the debt service reserve.

The 2017 through 2019 Adopted Capital Budgets included appropriations of \$6,139,784, \$3,000,000 and \$3,000,000, respectively, for the implementation of the Enterprise Resource Planning System (ERP). The ERP is business a management software consisting of a set of integrated applications to consolidate common business operations. The scope of work included the implementation and integration of various modules, such as Finance, Procurement and Cash Management. The scope also included modifications for usability, process efficiency that were not able to be accommodated in original platform implementation timelines. Work also includes software fixes and functionality to stabilize the platform. The total project amount was \$21.4 million, with financing from \$10.7 million in cash and \$10.7 million in promissory notes.

The bond financing for the ERP Project totaled \$12,139,784 initially. In June 2019, an appropriation transfer was approved to modify the financing for the 2019 appropriation from \$3,000,000 in bonds to \$1,500,000 in bonds and \$1,500,000 in sales tax revenue. Therefore, the total bond amount was \$10,639,784. In 2019, the County issued \$10,740,000 in General Obligation ERP Promissory Notes to finance the ERP Project.

The County is moving into the final stages of the ERP project, with "go live" on June 14, 2021 for a majority of the system functions. There are still a number of the work elements, including budget, that need to be implemented after "go

live". While these elements are bond eligible, the project can garner greater flexibility by transferring the bond funded items to cash financing to complete project implementation. Once these work elements are completed the County will likely enter into the post development stage of the project which is not eligible for bond financing. Therefore, this appropriation transfer reallocates the remaining 2019F bond proceeds of \$3,147,153 to the debt service reserve and applies \$2,973,600 from the debt service reserve to Org. 9960 General Debt Service Fund to pay the August 2021 debt service payment. The appropriation transfer also reallocates \$2,973,600 of levy from Org. 9960 Debt Service to the Project WO602012- Mainframe Applications Migration (ERP Project). In addition, the remaining \$173,553 (\$3,147,153 minus \$2,973,600) will be traded for cash in the debt service reserve and allocated to the ERP Project. There are no tax levy implications associated with this fund transfer.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 25, 2021.

2)	<u>From</u>	<u>To</u>
<u>9000 – Department of Parks, Recreation & Culture</u>		
32610 – Bike Trails	\$20,000	
32611 – Playgrounds	\$100,000	
32616 – Park Security	\$15,000	
32617 – Estabrook Park (MATC)	\$15,000	
32612 – Tree Replacement Fund	\$15,000	
32601 – Northpoint Snack Shop	\$5,000	
0863 – Weigel/Hearst C21	\$75,000	
32622 – Dock – Bradford Beach	\$20,000	
60601 – Repair & Maintenance of Grounds		\$20,000
60601 – Repair & Maintenance of Grounds		\$100,000
70815 – Minor Other Equipment		\$15,000
60601 – Repair & Maintenance of Grounds		\$15,000
70002 – Seeds and Plants		\$15,000
60600 – R/M Building and Structures		\$5,000
60601 – Repair & Maintenance of Grounds		\$50,000
70111 – Stone, Gravel & Cinders		\$25,000
60600 - R/M Building and Structures		\$25,000

**The above coding represents the new Infor coding system that will be used. PSB in the coming months is working on switching over to the new coding. Not available in all areas yet.

The Department of Parks, Recreation & Culture requests the opening of expenditure budgets within the Parks Expendable Trust Fund for 2021. The funds are to be used for various trust compliant expenses that enhance or improve our Parks system.

All expenditures follow the restrictions applicable to each respective trust account in accordance with the Donor intent or written trust agreement. Any unused funds revert back to the corresponding Trust accounts at year end in accordance with trust restrictions to retain their purpose and availability for future years.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 25, 2021.

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Fiscal Year 2021

7/29/21 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, 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>2900 – PreTrial Services</u>		
49019 – Other Private Funding Revenue	\$765,000	
60115 – Professional Services Recurring Operating		\$765,000

An appropriation fund transfer of \$765,000 is requested by the Chief Judge to establish expenditure authority of said \$765,000 in Org 2911 – Pretrial Services.

In 2021 and 2022, PreTrial Services will be receiving \$1,340,000 as part of the MacArthur Safety and Justice Challenge Phase IV Implementation and Community Engagement Grant. \$382,500 was received in March of 2021. An additional \$382,500 in funding is expected to be received before the end of the 3rd quarter 2021. The County Board has approved receipt of the grant funds per File 21-77, February 4, 2021.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 25, 2021.

DRAFT

Fiscal Year 2021

7-29-21 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
D 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 2021 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>WH242- North Shop Improvements #</u>		
60113 - Prof. Serv- Cap/Major Mtcs		\$40,000
<u>5700- DAS Facilities</u>		
60116 - Prof. Serv – Nonrecur Operations	\$15,000	
<u>5801 – DOT Director’s Office</u>		
75401 - Major Maint Bldg- (exp)	\$25,000	

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

The Director of the Department of Administrative Services (DAS) requests an appropriation transfer of \$40,000 to increase the budget authority for capital project WH242-North Shop Improvements.

Early in the design process for the proposed North Highway Shop Garage, site investigations had identified the presence of contaminated soil. The Wisconsin Department of Natural (DNR) is requiring further investigations to be performed. A proposed plan for mitigation to address the contaminates must also be submitted to the DNR for approval. This follow-up investigation and required mitigation plan was not anticipated. This project does not have the funds available for this additional work. As a result, \$40,000 of additional funding is required in order to cover these unanticipated costs.

In order to fund the unanticipated costs, this appropriation transfer reallocates \$15,000 from DAS-Facilities Management Division's operating budget and \$25,000 from the Department of Transportation's operating budget to capital project WH242-North Shop Improvements.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 25, 2021.

DRAFT

Fiscal Year 2021

7-29-21 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
E 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, 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

1)	<u>From</u>	<u>To</u>
<u>5300 – DOT Fleet</u>		
8502 – Major Maint Bldg – (exp)		\$600,000
<u>1945 – Appropriation for Contingency</u>		
8901 – Unallocated Contingency	\$600,000	

The Director of the Milwaukee County Department of Transportation (MCDOT) requests an appropriation transfer in the amount of \$600,000 from 1945-Appropriation for Contingency (Contingency) to the Department of Transportation-Fleet Management Division in order to increase expenditure authority for replacement of the variable refrigerant flow (VRF) HVAC system at the MCDOT Administration building (building) located at 10320 West Watertown Plank Road in Wauwatosa.

The current system uses VRF to provide supplementary heating and cooling to the building and a flow of fresh air. Since 2016, the Department of Transportation has spent \$222,865 in system maintenance and improvements due to air conditioning failures in the summer and heating failures in the winter. Repairs often take many weeks due to limited parts availability or inadequate diagnostic support. System failures prevent us from safely heating, cooling, and providing fresh air to a facility with 24/7 staffing. Many of these problems remain unresolved with no practical solution.

MCDOT staff is requesting this transfer in order to begin construction on a new system as soon as practicable in order to maintain a safe working space for Milwaukee County staff and the public and limit further spending on repairs. Given the urgency and severity of this problem, the request is being made at this time instead of through the normal capital improvements budget process.

The Contingency funds will be used for construction, as the Fleet Management Division has already provided \$50,000 in major maintenance funds for design of the new system. Contingency funding will allow for award of the contract and construction to begin in the 2021 winter season so that the system will be operable prior to the summer of 2022.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE JUNE 25, 2021.

2020 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2021 Budgeted Unallocated Contingency Appropriation Budget	\$4,950,000
Approved Transfers from Budget through June 25, 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)
March (\$70,000) File 21-227 McKinley Beach Saftety Study	(\$70,000)
April (\$141,000) File 21-399 Sport Court @Sherman Park prep and upgrade	(\$141,000)
May (\$1,000,000) File 21-467 Lake Park Bridge Rehab/Reconstruction	(\$1,000,000)
June \$1,098,952 Surplus Taxable General Obligation Promissory Notes Series 2018F	\$1,098,952
June (\$67,000) File 21-489 Create position and purchase modern technology	(\$67,000)
June (\$9,750) File 21-526 Rename Lindbergh Park to Lucille Berrien Park	(\$9,750)
Unallocated Contingency Balance as of June 25, 2021	\$4,767,142
Transfers to/from the Unallocated Contingency PENDING July CB Approval, and Finance & Audit Committee through June 25, 2021	
(\$600,000) Replace Variable Refrigerated Flow (VRF) HVAC and DOT Admin	(\$600,000)
Total Transfers PENDING in Finance Committee	(\$600,000)
Net Balance	\$4,167,142

ALLOCATED CONTINGENCY ACCOUNT	
2021 Budgeted Allocated Contingency Appropriation Budget	\$50,000
\$50,000 Rock Sports Complex Sound Study	
Approved Transfers from Budget through June 25, 2021	
Allocated Contingency Balance as of June 25, 2021	\$50,000
Transfers from the Allocated Contingency PENDING July CB Approval, and Finance & Audit Committee through June 25, 2021	
Total Transfers PENDING in Finance Committee	\$0
Net Balance	\$50,000