



OFFICE OF THE COUNTY EXECUTIVE

Milwaukee County

SCOTT WALKER • COUNTY EXECUTIVE

DATE: November 12, 2010

TO: The Honorable County Board of Supervisors

FROM: Scott Walker, Milwaukee County Executive

SUBJECT: **PARTIAL VETO OF FILE NUMBER 10-347 (2011 BUDGET)**

Over the past eight years we have worked together to implement many changes that have improved the County's fiscal health and long-term financial outlook. I am generally pleased with the budget as passed by the County Board and would like to especially commend the Finance and Audit Committee Chair for her leadership and dedication as the Committee deliberated on the 2011 Budget. I am encouraged that the Board has agreed to move ahead with employee/retiree health care plan design changes that will reduce the County's OPEB liability by more than \$230 million and the establishment of an employee contribution to the County's pension fund. These initiatives are essential to improving Milwaukee County's long-term financial sustainability.

I am submitting 15 vetoes of various amendments to my 2011 Recommended Budget. These vetoes focus primarily on two areas -- employee wage and benefit modifications and the addition of new general obligation bonding.

While I am appreciative that that Board has agreed to the general direction I recommended for wage and benefit modifications, I believe that the bar we set should be higher than what was adopted by the Board. I have therefore included vetoes that will establish the employee pension contribution at 5% instead of the 4% adopted by the County Board; that will eliminate the proposed pay increases for county employees; and will eliminate language authorizing a County contribution to employee flexible spending accounts. The taxpayers of Milwaukee County can simply no longer afford the financial burden associated with escalating public employee benefit costs. Through these vetoes, I have restored provisions that are more consistent with what I originally recommended, saving the taxpayers over \$5.9 million.

In addition to the wage and benefit reforms, I have deep concerns about the increases in general obligation bonding included in the 2011 Budget. The amendments passed by the Board will increase general obligation bonding by over \$13 million, clearly exceeding the bonding caps that this County has adhered to since 2003. This represents a significant departure from the fiscal discipline the County Board has demonstrated over the years by a steadfast adherence to our strong debt management policies. Both bond rating agencies and the Public Policy Forum have commended the County's debt management practices as a fundamental strength in the County's fiscal picture. Our strong bond ratings during these turbulent economic times demonstrate the importance of maintaining our commitment to our established debt policies.

ROOM 306, COURTHOUSE • 901 NORTH 9TH STREET • MILWAUKEE, WISCONSIN 53233

PHONE: 414-278-4244 • FAX: 414-223-1375

As you consider my vetoes related to the general obligation bonding, I encourage you to also think about the impact of this borrowing on the County's operating budget. The debt service for these additional bonds will be over \$1.1 million per year. Since debt service payments are funded in the operating budget, the increase in debt service in the 2012 budget will directly compete with the funding needs of other programmatic priorities such as public safety, mental health services, parks and transit. To put this in perspective, \$1.1 million is approximately the same level of funding required to operate all 10 of the County's outdoor pools **and** the King and Kosciuszko Community Centers. Alternatively, \$1.1 million is the amount of funding that would cover the cost of over 100 seasonal workers to maintain our County parks. Approving these projects and issuing the \$13.2 million in additional bonds will require the County Board to make even more difficult decisions when considering the 2012 budget and will limit the Board's ability to fund higher priority program areas.

I strongly urge you to continue our record of financial stewardship by adhering to our debt management policies and to consider the impact on county programs if more of our limited resources are required to make debt service payments by sustaining these vetoes.

Overall my vetoes are intended to build on the hard work that we have completed thus far to improve the County's fiscal health. I hope that each of you will give serious consideration to my vetoes and consider a vote to sustain each veto.

I have exercised my veto authority as follows:

Veto # 1 South Shore Beach Relocation Capital Project
[Levy Change from Board Action: -\$40,000]
Amendment 1B005

This amendment creates the South Shore Beach Relocation capital project by establishing expenditure authority of \$80,000, with financing of \$40,000 in Federal grant revenues and \$40,000 in property tax levy. The appropriation will be used to analyze the existing beach material, the current water circulation, the sediment transport, and the wave action in order to develop alternative beach locations. Future phases of this project include the design and the construction of the relocated beach.

This amendment increases expenditure authority by \$80,000, Federal revenue by \$40,000 and property tax levy by \$40,000.

I am vetoing this amendment entirely to eliminate this capital project and reduce expenditures by \$80,000 and revenues by \$40,000. This veto has a tax levy impact of -\$40,000.

The County's limited resources should be used to maintain existing facilities. The relocation of South Shore Beach has not been addressed as part of the County's five-year capital improvements plan and no funding source has been identified for the cost of design and construction. Moving forward with planning for this project without identifying a source of funding for design and construction could result in the future delay or cancellation of other projects in the five-year capital plan that are also important to County residents. Furthermore I am concerned that this project has not been properly reviewed and vetted by either the Parks Department or the Department of Transportation and Public Works.

Veto # 2 Indoor Aquatic Centers
[Levy Change from Board Action: \$0]
Amendment 1B016

This amendment removed from my recommended budget the transfer of \$6,175,000 in expenditure authority for Pulaski and Noyes Indoor Aquatic Centers to Project WO114 – Countywide Infrastructure Improvements, with financing to be provided from reprogrammed 2010 general obligation bond financing. In addition, the amendment creates expenditure authority of \$6,175,000 for WO114 – Countywide Infrastructure Improvements, with financing to be provided from the issuance of new general obligation bonds.

This amendment increases expenditure authority and general obligation bonding by \$6,175,000.

I am partially vetoing this amendment to remove the increased bonding authority and restore the reallocation of bonding and expenditure authority from the Noyes & Pulaski Indoor Aquatic Centers to the Countywide Infrastructure Improvement Project.

This veto will reduce expenditure authority \$6,175,000 for capital projects WP17802 and WP179012, the Noyes and Pulaski Indoor Aquatic Centers. This will have the effect of unfunding these projects for 2011. 2010 General obligation bonding will be reallocated to WO114 – Countywide Infrastructure Improvement project to finance the O'Donnell Park improvements and Museum Façade repair and replacement as I originally proposed. Further, this veto will reduce new general obligation bonding by \$6,175,000.

I am vetoing funding of the Indoor Aquatic Centers for four reasons. First, the new borrowing included in the amendment is in excess of the County's bonding caps and will subsequently weaken the County's financial standing with the bond rating agencies and limit the availability of operating funds for higher priority program needs in the 2012 Budget. Second, the County's limited capital resources need to be used for higher priority maintenance projects, not the construction of new facilities. Third, a consultant study completed earlier this year indicated that the \$6,175,000 available for the aquatic centers would be inadequate to fund both the upgrades to the Noyes and Pulaski facilities necessary for the expansion as well as the expansion itself. No additional source of funding is available to complete the project. Finally, the consultant study also indicated that the revenues generated from the expanded aquatic centers would be **less than** the operating expenses therefore reducing the resources available to the County Park system.

Veto # 3 Moody Pool
[Levy Change from Board Action: \$0]
Amendment 1B011

This amendment creates the Moody Pool capital project by establishing expenditure authority of \$5,008,380, with financing to be provided by increased general obligation bonds. The project scope is intended to refurbish Moody Pool by renovating the existing structure, and restoring and cleaning the site, which includes retaining and restoring the patio and wading pool area. New bleachers, lockers, lighting, pool equipment, sound system, sauna, and steam room are included in the scope of services.

This amendment increases expenditure authority and general obligation bonding by \$5,008,380.

I am vetoing this amendment entirely to remove expenditure authority of \$5,008,380 for the Moody Pool capital project and to remove increased bonding by the same amount. This veto has the effect of unfunding this project for 2011.

While I cannot support issuing debt in excess of the bonding caps adopted by the County Board for a renovation of Moody Pool, I do support the amendment added to my 2011 Recommended Budget that directs the Parks Director to work with the Children's Outing Association, Dominican's Women's Center, Department on Aging and the City of Milwaukee on alternative uses for Moody Pool.

Veto # 4 King & Kosciuszko Community Centers
[Levy Change from Board Action: \$0]
Amendment 1B012

This amendment adds expenditure authority and increases general obligation bond financing for the Parks Major Maintenance capital project in the amount of \$2,054,162. The project scope consists of improvements to the King and Kosciuszko Community Centers. The project scope for each facility includes replacing the heating, ventilation, and cooling systems (HVAC) and installing security systems.

This amendment increases expenditure authority and general obligation bonding by \$2,054,162.

I am vetoing this amendment entirely to eliminate bonding authority for improvements to the King and Kosciuszko Community Centers, reduce expenditure authority by \$2,054,162 and reduce general obligation bonding authority by \$2,054,162.

I am vetoing this amendment because it includes new borrowing in excess of the County's bonding caps. Funding for the HVAC and security system work at the Community Centers should be reviewed and budgeted as part of the 5-year capital planning process so it can be weighed against other capital projects. Improvements and renovations to County facilities should be planned and prioritized by the County's professional staff in order to ensure that the County's limited resources are used for the highest priority projects.

Veto # 5 Reallocation Study of Highway Maintenance Positions - - Date
[Levy Change from Board Action: \$0]
Amendment 1A041

This amendment directs the Department of Human Resources to conduct a reallocation study for the February 2011 County Board cycle on the following positions:

- Org 5300 Highway Maintenance Manager
- Org 5300 Assistant Highway Maintenance Manager
- Org 5700 2 Mechanical Services Manager

This amendment has no tax levy impact.

I have partially vetoed this amendment to remove the required February 2011 date for this study. It has no tax levy impact.

While I am not opposed to a reallocation study of the Highway Maintenance positions, completion of the study in time for the February Board cycle is not possible because the Human Resources Division needs to devote all available resources to issues at the Behavioral Health Division including classification studies and recruitment for new positions added as part of the 2011 Budget process. The human resources needs of the Behavior Health Division should take priority at this time. The Human Resources Division will be able to complete the reallocation study for the Highway Maintenance Division in time for the April Board cycle.

Veto # 6 Universal Screening
[Levy Change from Board Action: -\$250,000]
Amendment 1A035

This amendment allocates \$250,000 of expenditure authority for implementation of a pilot Universal Screening program. Funds can be used to leverage additional grant funding.

This amendment increases the tax levy by \$250,000.

I have partially vetoed this amendment to remove expenditure authority of \$250,000 for universal screening and reduce the tax levy by \$250,000.

The Universal Screening program is one that deserves serious consideration for implementation. However, the amendment passed by the County Board does not provide adequate funding to implement a pilot program for a long enough period to determine the cost-effectiveness of the program nor does it identify grant funding that might be available. As an alternative, the County Board could direct the Department of Audit to complete a study to identify savings that will be achieved if Universal Screening is implemented. The County Board could approve a transfer from the Appropriation for Contingencies if the Judicial Review Coordinator is able to identify grant funding that requires a County match.

Veto # 7 Farm and Fish Hatchery
[Levy Change from Board Action: -\$139,400]
Amendment 1A036

This amendment would restore funding for operation of the Fish Hatchery in the Parks Department. The amendment increases expenditures by \$139,400, which includes funding for the creation of a Fish Hatchery Coordinator position, Park Worker 3, as well as funding for commodities and utilities relating to the fish hatchery operations.

The amendment also reduces \$50,000 in revenues and expenditures in the Sheriff's Budget relating to the cost of providing inmate labor. The amendment directs staff to renegotiate the lease with the Hunger Task Force to move away from the use of inmate labor and begin hiring job training program participants.

This amendment increased tax levy by \$139,400.

I have partially vetoed this amendment to remove \$139,400 of expenditure authority from the Parks Department for the Farm and Fish Hatchery and remove tax levy funding for this program.

I cannot support continued tax levy funding for the operation of the Farm and Fish Hatchery. However in recognition of the importance of this program to the County Board and the efforts of the Hunger Task Force I have left language that allows the Parks Director, Corporation Counsel and County Board Staff to renegotiate the lease with the Hunger Task Force and continue operations at the Farm and Fish Hatchery without County property tax dollars. In addition, my veto retains one unfunded position of Fish Hatchery Coordinator in the Parks Department to oversee the Farm and Fish Hatchery operations in the event alternative funding can be secured.

Veto # 8 Increase in Appropriation for Contingencies
[Levy Change from Board Action: -\$1,000,000]
Amendment 1C014

This amendment reduces temporary help in various departments by a total of \$346,478 while increasing expenditure authority for the Appropriation for Contingency Fund by \$1,000,000.

This amendment increases the property tax levy by \$653,222.

I have partially vetoed this amendment to reduce expenditure authority for the Contingency fund by \$1,000,000 and reduce the tax levy impact of by \$1,000,000.

While I support maintaining an adequate Appropriation for Contingencies, I cannot support increasing the property tax levy for this purpose. The funding in the Appropriation for Contingencies in my 2011 Recommended Budget was \$1.5 million, 25%, higher than 2010 and adequate for the County's purposes. My partial veto retains the reduction in temporary help budgets.

Veto # 9 Parks Tax Bill Line Item
[Levy Change from Board Action: \$0]
Amendment 1A019

This amendment directs the County Board to work with the State Department of Revenue and the Intergovernmental Cooperation Council to enable the County to add a separate line item on the tax bill for Parks and Cultural Programs. The amendment also states the County Board will work to fix tax levy appropriations for parks and cultural institutions at the 2011 budget level until funding sources for mandated services is stabilized.

This amendment has no tax levy impact.

I have vetoed this amendment entirely. My veto has no tax levy impact.

Creating a separate line item on property tax bills for Parks, Recreation, and Cultural Programs would have no real financial impact for the County but would create a significant administrative burden for municipalities preparing and sending out annual property tax bills. In addition, creating a separate line item on the property tax bill, creates a perception that the Parks are considered to be more important than other critical County services such as public safety, public health and safety net services.

Veto # 10 Parks 10% Fee Restriction
[Levy Change from Board Action: \$0]
Amendment 1A042

This amendment authorizes the Parks Director to raise and lower fees throughout the year, but restricts the fees from being raised higher than 10%.

This amendment has no tax levy impact.

I have vetoed this amendment entirely thereby removing the 10% restriction on fee changes. This veto has no tax levy impact.

Staff at the County Parks Department have demonstrated a creative and entrepreneurial spirit and have grown non-tax levy revenues to over \$17 million per year. This amendment unnecessarily handcuffs the Parks Department's ability to quickly react to rapidly changing market competition, weather conditions, seasonal needs and special events. Revenue estimates in the 2011 Budget assume the Parks Director is able to appropriately modify fees in order to achieve budgeted revenue targets. Removing this flexibility may result in revenue deficits that require corrective action. The County Board should allow the Gold Medal Award winning staff at the Parks Department the flexibility they need to bring in the revenue the County Parks System needs. If the County Board has concerns about fees and charges by the Parks Department, you have the authority to require the Parks Director to provide regular updates on fee schedules and can direct changes as appropriate.

Veto # 11 Flexible Spending Account Contributions
[Levy Change from Board Action: -\$489,779]
Amendment 1C002

This amendment revises the wage and benefit modifications included in the County Executive's Recommended Budget, including the following:

- Maintains the HMO, with some modifications to the existing plan design (see attached table).
- Makes modifications to the PPO plan design (See attached table).

County Executive Health Care Plan Design compared to County Board Amendment 1C002

| | Current HMO | Current PPO | CEX Plan Design PPO Only | Alt. Plan Design HMO | Alt. Plan Design PPO |
|--------------------------------------|------------------------------|-----------------------------------|--|-----------------------------------|-----------------------------------|
| Monthly Premium Contribution | \$50 Single/ \$100 Family | \$90 Single/ \$180 Family | \$90 Single/ \$180 Family | \$75 Single/ \$150 Family | \$75 Single/ \$150 Family |
| In-Network Deductible | \$0 | \$250 Single/ \$750 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family |
| Out-of-Network Deductible | NA | \$500 Single/ \$1,500 Family | \$1,000 Single/ \$3,000 Family | NA | \$1,000 Single/ \$3,000 Family |
| FSA Contribution | NA | NA | NA | \$500/single \$1,500 Family | \$500/single \$1,500 Family |
| Emergency Room Co-Pay | \$100 | \$100 | \$150 | \$150 | \$150 |
| In-Network Office Visit Co-Pay | \$10 | \$20 | \$25 - primary care \$40 - specialist | \$20 | \$30 |
| Out-of-Network Office Visit Co-Pay | NA | \$40 | \$50 - primary care \$80 - specialist | NA | \$60 |
| In-Network Coinsurance | 100% | 90% | 80% | 100% | 90% |
| Out-of-Network Coinsurance | NA | 70% | 60% | NA | 70% |
| In-Network Out-of-Pocket Maximum | NA | \$2,000 Single/ \$3,500 Family | \$4,500 Single/ \$9,000 Family | NA | \$2,500 Single/ \$5,000 Family |
| Out-of-Network Out-of-Pocket Maximum | NA | \$3,500 Single/ \$6,000 Family | \$9,000 Single/ \$18,000 Family | | \$5,000 Single/ \$7,500 Family |
| Prescription Co-Pays | | | | | |
| Generic | \$5 | \$5 | \$5 | \$5 | \$5 |
| Preferred Brand | \$20 | \$20 | \$30 | \$30 | \$30 |
| Non-Preferred | \$40 | \$40 | \$50 | \$50 | \$50 |
| Mail Order | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day mandatory mail | 1 co-pay/90 day mandatory mail |
| Preventative Care | 100% | 100% | 100% | 100% | 100% |

- Provides a contribution to non-represented employee Flexible Spending Accounts of \$500 for singles and \$1,500 for families.
- Ceases County reimbursement of Medicare Part B premiums for employees who retire after March 31, 2011.
- Implements a phased-in pension contribution. The contribution would be two percent of salaries beginning on January 1, 2011. The contribution would rise by one percent twice during the year, on June 12 and December 11, so that at the end of the year employees are contributing four percent of their salary towards their pension benefit.
- Provides Non-represented employees with one percent cost of living (COLA) adjustments simultaneous to the one percent contribution increases.
- Provides if the County cannot implement the pension contribution for represented employees through collective bargaining by January 1, 2011, corrective actions including layoffs, furloughs, or service reductions could be undertaken.

- Directs the Employee Benefits Workgroup to examine and develop recommendations for the possible implementation of a voluntary employee benefits association (VEBA) program that could allow the County to make contributions to an employee account for post-retirement health care costs.
- Directs the Employee Benefits Division, in coordination with the Director of Audits, to issue an RFP for a dependent eligibility audit.
- Directs the Corporation Counsel to retain outside legal counsel, subject to approval by the County Board, to assist the County with potential legal issues and litigation related to the implementation of wage and benefit modifications included in both the 2010 and 2011 Adopted Budgets.

The changes to wage and benefit modifications included in the County Executive's 2011 Recommended Budget result in increased expenditures of \$11,995,669, and increased revenues (including departmental revenue offsets, employee premium contributions, etc.) of \$2,898,039, for a net cost of \$9,097,630. To reduce the impact on the County tax levy, the amendment makes the following changes to other expenditures and revenues:

- Assumes an additional \$1.5 million in sales tax collections.
- Reduces expenditure authority for the Appropriation for Contingencies by \$1,150,000.
- Assumes collection of \$1,750,000 in funding from the Early Retiree Reinsurance Program (ERRP). The ERRP, included in the Affordable Care Act, provides financial assistance to employers to help offset the cost to provide health insurance for early retirees who are not yet eligible for Medicare. The County applied for a total of \$7 million in ERRP funding, and the budgeted revenue amount reflects 25 percent of the total County claim. This revenue is recognized in the Appropriation for Contingencies fund.
- Increases revenues in Org. Unit 1985 – Capital Outlay Contra by \$384,793 to reflect additional revenue received from the airport for depreciation costs.
- Increases revenues in Org. Unit 1994 – State Exempt Computer Aid by \$667,047 based on communication from the State that shows a sizeable increase in the valuation of tax-exempt computer equipment.

This amendment increases the tax levy by \$3,645,790.

I am partially vetoing this amendment to reduce expenditure authority by \$651,435 by eliminating the Flexible Spending Account contribution. Revenues are correspondingly reduced by \$161,656 therefore reducing the tax levy by \$489,779.

Flexible spending accounts are useful personal financial planning tool that the County makes available to employees to reduce their costs related to health care services. I encourage all employees to take advantage of this valuable benefit. However given the fiscal challenges the County faces and the economic challenges our taxpayers face, I cannot support a contribution to these accounts made at taxpayer expense.

Veto # 12 Employee Pension Contributions
[Levy Change from Board Action: -\$4,481,784]
Amendment 1C002

This amendment revises the wage and benefit modifications included in the County Executive's Recommended Budget, including the following:

- Maintains the HMO, with some modifications to the existing plan design (see attached table).
- Makes modifications to the PPO plan design (See attached table).

County Executive Health Care Plan Design compared to County Board Amendment 1C002

| | Current HMO | Current PPO | CEX Plan Design PPO Only | Alt. Plan Design HMO | Alt. Plan Design PPO |
|--------------------------------------|---------------------------|--------------------------------|--|-----------------------------------|-----------------------------------|
| Monthly Premium Contribution | \$50 Single/ \$100 Family | \$90 Single/ \$180 Family | \$90 Single/ \$180 Family | \$75 Single/ \$150 Family | \$75 Single/ \$150 Family |
| In Network Deductible | \$0 | \$250 Single/ \$750 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family |
| Out of Network Deductible | NA | \$500 Single/ \$1,500 Family | \$1,000 Single/ \$3,000 Family | NA | \$1,000 Single/ \$3,000 Family |
| FSA Contribution | NA | NA | NA | \$500/single \$1,500 Family | \$500/single \$1,500 Family |
| Emergency Room Co-Pay | \$100 | \$100 | \$150 | \$150 | \$150 |
| In-Network Office Visit Co-Pay | \$10 | \$20 | \$25 - primary care \$40 - specialist | \$20 | \$30 |
| Out-of-Network Office Visit Co-Pay | NA | \$40 | \$50 - primary care \$80 - specialist | NA | \$60 |
| In-Network Coinsurance | 100% | 90% | 80% | 100% | 90% |
| Out-of-Network Coinsurance | NA | 70% | 60% | NA | 70% |
| In-Network Out-of-Pocket Maximum | NA | \$2,000 Single/ \$3,500 Family | \$4,500 Single/ \$9,000 Family | NA | \$2,500 Single/ \$5,000 Family |
| Out-of-Network Out-of-Pocket Maximum | NA | \$3,500 Single/ \$6,000 Family | \$9,000 Single/ \$18,000 Family | | \$5,000 Single/ \$7,500 Family |
| Prescription Co-Pays | | | | | |
| Generic | \$5 | \$5 | \$5 | \$5 | \$5 |
| Preferred Brand | \$20 | \$20 | \$30 | \$30 | \$30 |
| Non-Preferred | \$40 | \$40 | \$50 | \$50 | \$50 |
| Mail Order | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day mandatory mail | 1 co-pay/90 day mandatory mail |
| Preventative Care | 100% | 100% | 100% | 100% | 100% |

- Provides a contribution to non-represented employee Flexible Spending Accounts of \$500 for singles and \$1,500 for families.
- Ceases County reimbursement of Medicare Part B premiums for employees who retire after March 31, 2011.
- Implements a phased-in pension contribution. The contribution would be two percent of salaries beginning on January 1, 2011. The contribution would rise by one percent twice during the year, on June 12 and December 11, so that at the end of the year employees are contributing four percent of their salary towards their pension benefit.

- Provides Non-represented employees with one percent cost of living (COLA) adjustments simultaneous to the one percent contribution increases.
- Provides if the County cannot implement the pension contribution for represented employees through collective bargaining by January 1, 2011, corrective actions including layoffs, furloughs, or service reductions could be undertaken.
- Directs the Employee Benefits Workgroup to examine and develop recommendations for the possible implementation of a voluntary employee benefits association (VEBA) program that could allow the County to make contributions to an employee account for post-retirement health care costs.
- Directs the Employee Benefits Division, in coordination with the Director of Audits, to issue an RFP for a dependent eligibility audit.
- Directs the Corporation Counsel to retain outside legal counsel, subject to approval by the County Board, to assist the County with potential legal issues and litigation related to the implementation of wage and benefit modifications included in both the 2010 and 2011 Adopted Budgets.

The changes to wage and benefit modifications included in the County Executive's 2011 Recommended Budget result in increased expenditures of \$11,995,669, and increased revenues (including departmental revenue offsets, employee premium contributions, etc.) of \$2,898,039, for a net cost of \$9,097,630. To reduce the impact on the County tax levy, the amendment makes the following changes to other expenditures and revenues:

- Assumes an additional \$1.5 million in sales tax collections.
- Reduces expenditure authority for the Appropriation for Contingencies by \$1,150,000.
- Assumes collection of \$1,750,000 in funding from the Early Retiree Reinsurance Program (ERP). The ERP, included in the Affordable Care Act, provides financial assistance to employers to help offset the cost to provide health insurance for early retirees who are not yet eligible for Medicare. The County applied for a total of \$7 million in ERP funding, and the budgeted revenue amount reflects 25 percent of the total County claim. This revenue is recognized in the Appropriation for Contingencies fund.
- Increases revenues in Org. Unit 1985 – Capital Outlay Contra by \$384,793 to reflect additional revenue received from the airport for depreciation costs.
- Increases revenues in Org. Unit 1994 – State Exempt Computer Aid by \$667,047 based on communication from the State that shows a sizeable increase in the valuation of tax-exempt computer equipment.

This amendment increases the tax levy by \$3,645,790.

I have partially vetoed this amendment to increase the pension contribution from four to five percent effective January 1, 2011. This reduces expenditure authority by \$5,894,069 and revenues by \$1,412,285 for a tax levy reduction of \$4,481,784.

While I am encouraged by the County Board's support for establishing an employee contribution towards the County pension system, I am partially vetoing the Board amendment in order to restore the

5% contribution as proposed in my 2011 Recommended Budget and begin this contribution in full on January 1st. The 5% contribution represents the average for government pension systems across the country and generates a total levy savings for County taxpayers of \$9,053,094.

**Veto # 13 Non-Represented Staff Salary Increases
[Levy Change from Board Action: \$-1,004,985]
Amendment 1C002**

This amendment revises the wage and benefit modifications included in the County Executive's Recommended Budget, including the following:

- Maintains the HMO, with some modifications to the existing plan design (see attached table).
- Makes modifications to the PPO plan design (See attached table).

County Executive Health Care Plan Design compared to County Board Amendment 1C002

| | Current HMO | Current PPO | CEX Plan Design PPO Only | Alt. Plan Design HMO | Alt. Plan Design PPO |
|--------------------------------------|------------------------------|-----------------------------------|--|-----------------------------------|-----------------------------------|
| Monthly Premium Contribution | \$50 Single/ \$100 Family | \$90 Single/ \$180 Family | \$90 Single/ \$180 Family | \$75 Single/ \$150 Family | \$75 Single/ \$150 Family |
| In Network Deductible | \$0 | \$250 Single/ \$750 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family |
| Out of Network Deductible | NA | \$500 Single/ \$1,500 Family | \$1,000 Single/ \$3,000 Family | NA | \$1,000 Single/ \$3,000 Family |
| FSA Contribution | NA | NA | NA | \$500/single \$1,500 Family | \$500/single \$1,500 Family |
| Emergency Room Co-Pay | \$100 | \$100 | \$150 | \$150 | \$150 |
| In-Network Office Visit Co-Pay | \$10 | \$20 | \$25 - primary care \$40 - specialist | \$20 | \$30 |
| Out-of-Network Office Visit Co-Pay | NA | \$40 | \$50 - primary care \$80 - specialist | NA | \$60 |
| In-Network Coinsurance | 100% | 90% | 80% | 100% | 90% |
| Out-of-Network Coinsurance | NA | 70% | 60% | NA | 70% |
| In-Network Out-of-Pocket Maximum | NA | \$2,000 Single/ \$3,500 Family | \$4,500 Single/ \$9,000 Family | NA | \$2,500 Single/ \$5,000 Family |
| Out-of-Network Out-of-Pocket Maximum | NA | \$3,500 Single/ \$6,000 Family | \$9,000 Single/ \$18,000 Family | | \$5,000 Single/ \$7,500 Family |
| Prescription Co-Pays | | | | | |
| Generic | \$5 | \$5 | \$5 | \$5 | \$5 |
| Preferred Brand | \$20 | \$20 | \$30 | \$30 | \$30 |
| Non-Preferred | \$40 | \$40 | \$50 | \$50 | \$50 |
| Mail Order | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day mandatory mail | 1 co-pay/90 day mandatory mail |
| Preventative Care | 100% | 100% | 100% | 100% | 100% |

- Provides a contribution to non-represented employee Flexible Spending Accounts of \$500 for singles and \$1,500 for families.
- Ceases County reimbursement of Medicare Part B premiums for employees who retire after March 31, 2011.

- Implements a phased-in pension contribution. The contribution would be two percent of salaries beginning on January 1, 2011. The contribution would rise by one percent twice during the year, on June 12 and December 11, so that at the end of the year employees are contributing four percent of their salary towards their pension benefit.
- Provides Non-represented employees with one percent cost of living (COLA) adjustments simultaneous to the one percent contribution increases.
- Provides if the County cannot implement the pension contribution for represented employees through collective bargaining by January 1, 2011, corrective actions including layoffs, furloughs, or service reductions could be undertaken.
- Directs the Employee Benefits Workgroup to examine and develop recommendations for the possible implementation of a voluntary employee benefits association (VEBA) program that could allow the County to make contributions to an employee account for post-retirement health care costs.
- Directs the Employee Benefits Division, in coordination with the Director of Audits, to issue an RFP for a dependent eligibility audit.
- Directs the Corporation Counsel to retain outside legal counsel, subject to approval by the County Board, to assist the County with potential legal issues and litigation related to the implementation of wage and benefit modifications included in both the 2010 and 2011 Adopted Budgets.

The changes to wage and benefit modifications included in the County Executive's 2011 Recommended Budget result in increased expenditures of \$11,995,669, and increased revenues (including departmental revenue offsets, employee premium contributions, etc.) of \$2,898,039, for a net cost of \$9,097,630. To reduce the impact on the County tax levy, the amendment makes the following changes to other expenditures and revenues:

- Assumes an additional \$1.5 million in sales tax collections.
- Reduces expenditure authority for the Appropriation for Contingencies by \$1,150,000.
- Assumes collection of \$1,750,000 in funding from the Early Retiree Reinsurance Program (ERP). The ERP, included in the Affordable Care Act, provides financial assistance to employers to help offset the cost to provide health insurance for early retirees who are not yet eligible for Medicare. The County applied for a total of \$7 million in ERP funding, and the budgeted revenue amount reflects 25 percent of the total County claim. This revenue is recognized in the Appropriation for Contingencies fund.
- Increases revenues in Org. Unit 1985 – Capital Outlay Contra by \$384,793 to reflect additional revenue received from the airport for depreciation costs.
- Increases revenues in Org. Unit 1994 – State Exempt Computer Aid by \$667,047 based on communication from the State that shows a sizeable increase in the valuation of tax-exempt computer equipment.

This amendment increases the tax levy by \$3,645,790.

I have partially vetoed this amendment to eliminate the one percent salary increases on June 12 and December 11, 2011. This reduces expenditure authority by \$1,321,672 and revenues by \$316,687 for a tax levy reduction of \$1,004,985.

Given these difficult economic times and limited County resources, I can not support a salary increase for County employees that results in a property tax levy increase.

**Veto # 14 Early Retiree Reinsurance Program Language
[Levy Change from Board Action: \$0]
Amendment 1C002**

This amendment revises the wage and benefit modifications included in the County Executive's Recommended Budget, including the following:

- Maintains the HMO, with some modifications to the existing plan design (see attached table).
- Makes modifications to the PPO plan design (See attached table).

County Executive Health Care Plan Design compared to County Board Amendment 1C002

| | Current HMO | Current PPO | CEX Plan Design PPO Only | Alt. Plan Design HMO | Alt. Plan Design PPO |
|--------------------------------------|------------------------------|-----------------------------------|--|-----------------------------------|-----------------------------------|
| Monthly Premium Contribution | \$50 Single/ \$100 Family | \$90 Single/ \$180 Family | \$90 Single/ \$180 Family | \$75 Single/ \$150 Family | \$75 Single/ \$150 Family |
| In Network Deductible | \$0 | \$250 Single/ \$750 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family |
| Out of Network Deductible | NA | \$500 Single/ \$1,500 Family | \$1,000 Single/ \$3,000 Family | NA | \$1,000 Single/ \$3,000 Family |
| FSA Contribution | NA | NA | NA | \$500/single \$1,500 Family | \$500/single \$1,500 Family |
| Emergency Room Co-Pay | \$100 | \$100 | \$150 | \$150 | \$150 |
| In-Network Office Visit Co-Pay | \$10 | \$20 | \$25 - primary care \$40 - specialist | \$20 | \$30 |
| Out-of-Network Office Visit Co-Pay | NA | \$40 | \$50 - primary care \$80 - specialist | NA | \$60 |
| In-Network Coinsurance | 100% | 90% | 80% | 100% | 90% |
| Out-of-Network Coinsurance | NA | 70% | 60% | NA | 70% |
| In-Network Out-of-Pocket Maximum | NA | \$2,000 Single/ \$3,500 Family | \$4,500 Single/ \$9,000 Family | NA | \$2,500 Single/ \$5,000 Family |
| Out-of-Network Out-of-Pocket Maximum | NA | \$3,500 Single/ \$6,000 Family | \$9,000 Single/ \$18,000 Family | | \$5,000 Single/ \$7,500 Family |
| Prescription Co-Pays | | | | | |
| Generic | \$5 | \$5 | \$5 | \$5 | \$5 |
| Preferred Brand | \$20 | \$20 | \$30 | \$30 | \$30 |
| Non-Preferred | \$40 | \$40 | \$50 | \$50 | \$50 |
| Mail Order | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day mandatory mail | 1 co-pay/90 day mandatory mail |
| Preventative Care | 100% | 100% | 100% | 100% | 100% |

- Provides a contribution to non-represented employee Flexible Spending Accounts of \$500 for singles and \$1,500 for families.

- Ceases County reimbursement of Medicare Part B premiums for employees who retire after March 31, 2011.
- Implements a phased-in pension contribution. The contribution would be two percent of salaries beginning on January 1, 2011. The contribution would rise by one percent twice during the year, on June 12 and December 11, so that at the end of the year employees are contributing four percent of their salary towards their pension benefit.
- Provides Non-represented employees with one percent cost of living (COLA) adjustments simultaneous to the one percent contribution increases.
- Provides if the County cannot implement the pension contribution for represented employees through collective bargaining by January 1, 2011, corrective actions including layoffs, furloughs, or service reductions could be undertaken.
- Directs the Employee Benefits Workgroup to examine and develop recommendations for the possible implementation of a voluntary employee benefits association (VEBA) program that could allow the County to make contributions to an employee account for post-retirement health care costs.
- Directs the Employee Benefits Division, in coordination with the Director of Audits, to issue an RFP for a dependent eligibility audit.
- Directs the Corporation Counsel to retain outside legal counsel, subject to approval by the County Board, to assist the County with potential legal issues and litigation related to the implementation of wage and benefit modifications included in both the 2010 and 2011 Adopted Budgets.

The changes to wage and benefit modifications included in the County Executive's 2011 Recommended Budget result in increased expenditures of \$11,995,669, and increased revenues (including departmental revenue offsets, employee premium contributions, etc.) of \$2,898,039, for a net cost of \$9,097,630. To reduce the impact on the County tax levy, the amendment makes the following changes to other expenditures and revenues:

- Assumes an additional \$1.5 million in sales tax collections.
- Reduces expenditure authority for the Appropriation for Contingencies by \$1,150,000.
- Assumes collection of \$1,750,000 in funding from the Early Retiree Reinsurance Program (ERP). The ERP, included in the Affordable Care Act, provides financial assistance to employers to help offset the cost to provide health insurance for early retirees who are not yet eligible for Medicare. The County applied for a total of \$7 million in ERP funding, and the budgeted revenue amount reflects 25 percent of the total County claim. This revenue is recognized in the Appropriation for Contingencies fund.
- Increases revenues in Org. Unit 1985 – Capital Outlay Contra by \$384,793 to reflect additional revenue received from the airport for depreciation costs.
- Increases revenues in Org. Unit 1994 – State Exempt Computer Aid by \$667,047 based on communication from the State that shows a sizeable increase in the valuation of tax-exempt computer equipment.

This amendment increases the tax levy by \$3,645,790.

I have partially vetoed this amendment to remove all language referencing the Early Retirement Reinsurance Program. My partial veto correspondingly reduces revenues by \$1,750,000 and reduces expenditure authority by \$1,750,000 in the Appropriation for Contingencies Fund. This veto has no tax levy impact.

Including \$1,750,000 in revenue from the Federal Early Retirement Reinsurance Program (ERRP) creates a false hope that is unlikely to be realized. While the County is technically eligible for reimbursement through this program, the total amount of eligible claims submitted to the Federal government are hundreds of times greater than the available funding. If the County receives any reimbursement during 2011 it will likely be a fraction of what is anticipated by this amendment. If any revenue is received from ERRP during 2011, the Employee Benefits Division will report to the County Board and submit a fund transfer request to transfer the funds to the Appropriation for Contingencies in compliance with County procedures for the receipt of unanticipated revenues.

Veto # 15 Statutory Changes on Department Head Termination
[Levy Change from Board Action: \$0]
Amendment 1C008

This amendment authorizes Intergovernmental Relations to seek changes in Wisconsin State Law to permit the County Board of Supervisors to remove appointed department heads with a two-thirds vote.

This amendment has no tax levy impact.

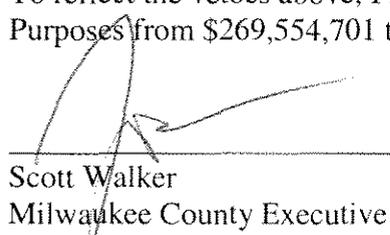
I have vetoed this amendment entirely to remove this provision from the budget.

Under the County's current structure, the County Executive is responsible for administering the day-to-day operations of County government. As part of that function, the County Executive is responsible for management of department heads, including discipline and termination when necessary and justified. Changing state statutes to allow the County Board to terminate department heads is unnecessary, contrary to our current form of government and would interfere with the effective administration of County government.

Veto # 16 Tax Levy
[Levy Change from Board Action: -\$7,405,948]
File No. 10-347

This amendment increases the property tax by \$7,289,961 to \$269,554,701.

To reflect the vetoes above, I have vetoed Final 2011 Property Tax Levy for 2011 General County Purposes from \$269,554,701 to \$262,148,753, a decrease of \$7,405,948.



Scott Walker
Milwaukee County Executive

Veto No. 1 South Shore Beach Relocation Capital Project
 Amendment 1B005

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|-----|----|---|--|---------------------|--------------------------|-----------------|
| | | DEPARTMENT OF PARKS, RECREATION & CULTURE & NEW CAPITAL | 1400 | | | |
| SKW | 2. | <p>Amend the 2011 Capital Improvements Budget for Parks New Capital by increasing expenditures \$80,000 and \$40,000 in federal grant revenues for studying alternatives to relocate South Shore Beach, for a tax levy increase of \$40,000, as follows:</p> <p>Add a New Parks Capital project for South Shore beach relocation analysis. South Shore beach experiences high levels of bacteria in its current location, which often require its closure. This appropriation will be used to analyze the existing beach material, current water circulation, sediment transport and wave action in order to develop alternative beach locations that would maintain a stable beach while allowing for sufficient water circulation for acceptable water quality. Numerical modeling and analysis of the existing conditions and the impacts of proposed structures upon sand transport and water circulation will be used to verify the proposed concept. Future phases will include design and construction of the relocated beach.</p> <p>The Parks Department will apply for and accept funding from the U.S. Army Corps of Engineers' local aids program, which provides 50/50 matching funds for these types of projects.</p> <p>This amendment would increase tax levy by \$40,000. (1B005) (Vote: 4-2) (Noes: Mayo, Schmitt) (Exc: Thomas) Approved by CB 13-6 (Noes: Berkowski, Cesarz, Mayo, Rice, Sanfelippo, Schmitt)</p> | New WP- South Shore Beach Relocation | \$80,000 | \$40,000 | \$40,000 |

**Veto No. 2 Indoor Aquatic Centers
Amendment 1B016**

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------|---|------------------|---------------------|------------------------------|---|--|--|-------------------------------|-------------|--|--|--|--|---|-------------|--|--|--|--|----------------------------------|-----------|--|----------------------------------|-----------|--|------------------------------|---------|--|---|--|--|----------------------------------|-----------|--|----------------------------------|-----------|--|------------------------------|---------|--|---|--|--|----------------------------------|--|-----------|---|-------------|-------------|-----|
| | | OTHER COUNTY AGENCIES | 1850 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SCU | SCU | <p>Amend the 2011 Capital Improvements Budget for Countywide Infrastructure Improvements by denying the transfer of \$6,175,000 in 2010 general obligation funding related to the Pulaski and Noyes Indoor Aquatic Center Projects to WO114 – Countywide Infrastructure Improvements. This includes \$3 million from WP178012 – Pulaski Pool Indoor Aquatic Center and WP179012 – Noyes Indoor Aquatic Center. Increase general obligation bonding by \$6,175,000 to fund WO114 – Countywide Infrastructure Improvements (\$6,019,849) and Museum Façade Repair and Replacement (\$155,151).</p> <p>Modify the transfer on page 5 of the Capital Improvement Budget as follows:</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; width: 20%;"><u>From</u></th> <th style="text-align: center; width: 20%;"><u>To</u></th> </tr> </thead> <tbody> <tr> <td colspan="3"><u>WT026014 – Bus Replacement Program</u></td> </tr> <tr> <td>8554 – Vehicles – Replacement</td> <td style="text-align: right;">\$6,459,000</td> <td></td> </tr> <tr> <td colspan="3"><u>WO444012 – Electronic Medical Records</u></td> </tr> <tr> <td>8552 – Machine & Equipment – New >\$2,500</td> <td style="text-align: right;">\$2,586,849</td> <td></td> </tr> <tr> <td colspan="3"><u>WP178012 – Pulaski Pool Indoor Aquatic Center</u></td> </tr> <tr> <td>6146 – Prof. Serv-Cap/Major Mtce</td> <td style="text-align: right;">\$100,000</td> <td></td> </tr> <tr> <td>8501 – Prof. Serv-Cap/Major Mtce</td> <td style="text-align: right;">2,700,000</td> <td></td> </tr> <tr> <td>9706 – Pro Serv Div Services</td> <td style="text-align: right;">200,000</td> <td></td> </tr> <tr> <td colspan="3"><u>WP179012 – Noyes Indoor Aquatic Center</u></td> </tr> <tr> <td>6146 – Prof. Serv-Cap/Major Mtce</td> <td style="text-align: right;">\$245,000</td> <td></td> </tr> <tr> <td>8501 – Prof. Serv-Cap/Major Mtce</td> <td style="text-align: right;">2,700,000</td> <td></td> </tr> <tr> <td>9706 – Pro Serv Div Services</td> <td style="text-align: right;">230,000</td> <td></td> </tr> <tr> <td colspan="3"><u>WC07001 – District Attorney Domestic Violence Area Build Out</u></td> </tr> <tr> <td>6146 – Prof. Serv-Cap/Major Mtce</td> <td></td> <td style="text-align: right;">\$112,400</td> </tr> </tbody> </table> | | <u>From</u> | <u>To</u> | <u>WT026014 – Bus Replacement Program</u> | | | 8554 – Vehicles – Replacement | \$6,459,000 | | <u>WO444012 – Electronic Medical Records</u> | | | 8552 – Machine & Equipment – New >\$2,500 | \$2,586,849 | | <u>WP178012 – Pulaski Pool Indoor Aquatic Center</u> | | | 6146 – Prof. Serv-Cap/Major Mtce | \$100,000 | | 8501 – Prof. Serv-Cap/Major Mtce | 2,700,000 | | 9706 – Pro Serv Div Services | 200,000 | | <u>WP179012 – Noyes Indoor Aquatic Center</u> | | | 6146 – Prof. Serv-Cap/Major Mtce | \$245,000 | | 8501 – Prof. Serv-Cap/Major Mtce | 2,700,000 | | 9706 – Pro Serv Div Services | 230,000 | | <u>WC07001 – District Attorney Domestic Violence Area Build Out</u> | | | 6146 – Prof. Serv-Cap/Major Mtce | | \$112,400 | WO114 - Countywide Infrastructure Improvements | \$6,175,000 | \$6,175,000 | \$0 |
| | <u>From</u> | <u>To</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>WT026014 – Bus Replacement Program</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8554 – Vehicles – Replacement | \$6,459,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>WO444012 – Electronic Medical Records</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8552 – Machine & Equipment – New >\$2,500 | \$2,586,849 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>WP178012 – Pulaski Pool Indoor Aquatic Center</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6146 – Prof. Serv-Cap/Major Mtce | \$100,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8501 – Prof. Serv-Cap/Major Mtce | 2,700,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9706 – Pro Serv Div Services | 200,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>WP179012 – Noyes Indoor Aquatic Center</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6146 – Prof. Serv-Cap/Major Mtce | \$245,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8501 – Prof. Serv-Cap/Major Mtce | 2,700,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9706 – Pro Serv Div Services | 230,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>WC07001 – District Attorney Domestic Violence Area Build Out</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6146 – Prof. Serv-Cap/Major Mtce | | \$112,400 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|--|------------------|---------------------|--------------------------|-----------------|
| | | <u>From</u> | <u>To</u> | | | |
| | | 9706 – Pro Serv Div Services | 346,600 | | | |
| | | <u>WC07101 – District Attorney Security Access System</u> | | | | |
| | | 6030 – Advertising | \$500 | | | |
| | | 8501 – Prof. Serv-Cap/Major Mtce | 72,500 | | | |
| | | 9706 – Pro Serv Div Services | 10,000 | | | |
| | | <u>WO114012 – O'Donnell Park Infrastructure Improvements</u> | | | | |
| | | 6050 – Contract Pers Serv-Short | \$295,377 | | | |
| | | 6146 – Prof. Serv-Cap/Major Mtce | 1,772,269 | | | |
| | | 8509 – Other Building Improvements – (Cap) | 3,063,881 | | | |
| | | 9706 – Pro Serv Div Services | 888,332 | | | |
| | | <u>WO114052 – Museum Façade Assessment and Replacement</u> | | | | |
| | | 6050 – Contract Pers Serv-Short | \$70,000 | | | |
| | | 6146 – Prof. Serv-Cap/Major Mtce | 420,000 | | | |
| | | 8509 – Other Building Improvements – (Cap) | 773,500 | | | |
| | | | <u>\$618,349</u> | | | |
| | | 9706 – Pro Serv Div Services | 136,500 | | | |
| | | <u>WO114061 – Safety Building Restoration</u> | | | | |
| | | 6146 – Prof. Serv-Cap/Major Mtce | \$75,000 | | | |
| | | 9706 – Pro Serv Div Services | 50,000 | | | |
| | | <u>WO114062 – Safety Building Restoration</u> | | | | |
| | | 8509 – Other Building Improvements – (Cap) | \$625,000 | | | |
| | | <u>WP184012 – Estabrook Park Boardwalk and Retaining Wall Replacement</u> | | | | |
| | | 8509 – Other Building Improvements – (Cap) | \$50,000 | | | |
| | | <u>WT047011 – Bus Rapid Transit – Fond Du Lac Avenue/National Avenue Bus Shelter</u> | | | | |
| | | 6146 – Prof. Serv-Cap/Major Mtce | \$450,000 | | | |
| | | <u>WT047012 – Bus Rapid Transit – Fond Du Lac Avenue/National Avenue Bus Shelter</u> | | | | |
| | | 8509 – Other Building Improvements – (Cap) | \$450,000 | | | |

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|-----|--|---|---------------------------|---------------------------|--------------------------|-----------------|
| | | <u>From</u> | <u>To</u> | | | |
| | | <u>WT047021 – Bus Rapid Transit – Fond Du Lac Avenue/National Avenue Intersection</u> | | | | |
| | | 6146 – Prof. Serv-Cap/Major Mtce | \$150,000 | | | |
| | | <u>WT047022 – Bus Rapid Transit – Fond Du Lac Avenue/National Avenue Intersection</u> | | | | |
| | | 8530 – Roadway Planning and Construction | \$258,000 | | | |
| | | <u>WT047041 – Fond Du Lac Traffic Signals</u> | | | | |
| | | 6146 – Prof. Serv-Cap/Major Mtce | \$150,000 | | | |
| | | <u>WT047044 – Fond Du Lac Traffic Signals</u> | | | | |
| | | 8551 – Machine & Equipment Replacement (Cap) | \$687,000 | | | |
| | | <u>WT047051 – BRT – Fond Du Lac Avenue/National Kiosks</u> | | | | |
| | | 6146 – Prof. Serv-Cap/Major Mtce | \$150,000 | | | |
| | | <u>WT047054 – BRT – Fond Du Lac Avenue/National Kiosks</u> | | | | |
| | | 8551 – Machine & Equipment Replacement (Cap) | \$363,000 | | | |
| | | <u>WT047084 – BRT – Fond Du Lac Avenue/National Buses</u> | | | | |
| | | 8551 – Machine & Equipment Replacement (Cap) | \$3,801,000 | | | |
| | | TOTAL | \$15,220,849 | \$15,220,849 | | |
| | | | <u>\$9,045,849</u> | <u>\$9,045,849</u> | | |
| | | Modify the WO114 – Countywide Infrastructure Improvements narrative as follows: | | | | |
| | | <u>WO114 – Countywide Infrastructure Improvements</u> | | | | |
| SW | | An appropriation of \$11,894,631 is budgeted for infrastructure improvements of various County facilities. Financing is partially provided from the reallocation of expenditure authority and | | | | |
| SKL | | revenues of \$8,169,849 1,994,849 , in General Obligation Bonds issued in 2010*, \$2,848,381 of University of Wisconsin-Milwaukee (UWM) Land Sale Revenue, \$636,400 of airport miscellaneous revenue, and \$240,000 of Insurance Proceeds. (See the Introduction” section for more details). | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p><u>WO11401 O'Donnell Park Improvements</u></p> <p>An appropriation of \$6,557,830 is budgeted to remove the precast panels on the parking structure and replacing them with an exterior insulation finishing system, repair the exposed cast-in-place concrete parapet, and to replace the existing railings with taller railings. The project also includes the resealing of the parking deck, replacing various piping, repairing the water infiltration source, replacing the landscaping and paving, and performing other general maintenance. Financing is provided from \$6,019,849 in new general obligation bonds and \$540,382 in UWM land sale revenue. As the project proceeds, some of the items currently identified as eligible for bond financing may be determined to be major maintenance and therefore would require cash financing.</p> <p>This project represents Option 1 – Remove Precast Panels and Leave Them Off of the <u>O'Donnell Park Parking Structure Update of Repair Options Report</u> submitted to the County Board of Supervisors in September 2010. Other options include selling the property for development. If this option were pursued the \$6,557,830 would be available for other capital projects.</p> <p><u>WO11405 Museum Façade Repair and Replacement</u></p> <p>An appropriation of \$1,400,000 is budgeted for the cleaning/replacement of shelf angles and the repair/replacement of the marble veneer panels at the Milwaukee Public Museum. In addition, a new flashing system will be designed, detailed, and installed. Financing is provided from the reallocation of \$1,400,000 1,244,849 in general obligation bonds and \$155,151 in new general obligation bonds. As the project proceeds, some of the items currently identified as eligible for bond financing may be determined to be major maintenance and therefore would require cash financing.</p> <p>This amendment would increase general obligation bonding by</p> | | | | |

SKV

SKV

SKV

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|------------|--|------------------|---------------------|------------------------------|-----------------|
| | 3-1 SKW | \$6,175,000 (1B016) (Vote: 3-3) (Noes: Schmitt, Jursik, Coggs) (Exc. Thomas) Approved by CB 10 - 9 (Noes: Borkowski, Cesarz, Coggs, Jursik, Mayo, Rice, Sanfilippo, Schmitt, Holloway) | | | | |

Veto No. 3 Moody Pool
Amendment 1B011

| | | Org. Unit | Expenditures | Revenue or Bonds* | Tax Levy |
|---|--|--------------------------|--------------|----------------------|----------|
| DEPARTMENT OF PARKS, RECREATION & CULTURE & NEW CAPITAL | | 1400 | | | |
| <p>Amend the Capital Improvements Budget for New Parks Capital by increasing expenditures \$5,008,380 and increasing general obligation bonding \$5,008,380 for refurbishing Moody Pool, by adding the following narrative:</p> <p>SNV</p> <p><u>"An appropriation of \$5,008,380 is included for the refurbishment of Moody Pool. The project would renovate the existing structure and restore and clean the site, which includes retaining and restoring the patio and wading pool area. New bleachers, lockers, lighting, pool equipment, sound system, sauna and steam room are included in the scope of services.</u></p> <p><u>Moody Pool closed in 2001. The building is dilapidated and serves as an attractive nuisance for vandalism and criminal acts that threaten the fabric of the neighborhood. Restoring the pool will provide the community with a desperately needed recreation facility and a higher level of activity in the area resulting in increased safety."</u></p> <p><u>This amendment would increase general obligation bonding \$5,008,380. (1B011) (Vote: 3-2) (Mees: Mayo, Schmitt, Jursik) (Ex: Thomas)</u></p> <p><u>Approved by CB 11 8 (Mees: Berkowski, Gosarz, DeBruin, Jursik, Rice, Santfilippo, Schmitt, Weisnar)</u></p> | | New W/P Moody Pool | \$5,008,380 | \$5,008,380* | \$0 |

Veto No. 4 King & Kosciuszko Community Centers
 Amendment 1B012

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|------------------|--|--|---------------------|------------------------------|-----------------|
| | DEPARTMENT OF PARKS, RECREATION & CULTURE & WP174- PARKS MAJOR MAINTENANCE | 1400 | | | |
| 6 ^{SVN} | Amend the 2011 Capital Improvements Budget for WP174 Parks Major Maintenance, by increasing expenditures \$2,054,162 and general obligation bonding \$2,054,162 for King and Kosciuszko Community Centers as follows: <ul style="list-style-type: none"> • Replace the heating, ventilation and cooling (HVAC) system at the King Community Center for an increase in general obligation bonding of \$1,058,016. • Replace the heating, ventilation and cooling (HVAC) system at the Kosciuszko Community Center for an increase in general obligation bonding of \$923,846. • Purchase and install security systems for the King and Kosciuszko Community Centers for an increasing in general obligation of \$70,000. <p>This amendment would increase general obligation bonding by \$2,054,162. (1B012) Approved by CB 11-8 (Noes: Berkowski, Cesarz, DeBruin, Jursik, Rice, Santolippo, Schmitt, Weisner)</p> | WP174- Parks Major Maintenance 000 | \$2,054,162 | \$2,054,162* | \$0 |

**Veto No. 5 Reallocation Study of Highway Maintenance Positions - - Date
Amendment 1A041**

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|----|---|------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | DAS – HUMAN RESOURCES & DTPW – DIRECTOR’S OFFICE | 1140 5800 | | | |
| 5. | <p>Amend Org. Unit No. 1140/5800 – DAS – Human Resources and DTPW-Director’s Office, as follows:</p> <p><u>The Director of Human Resources in consultation with the Director of Transportation and Public Works shall conduct a reallocation study for the February 2011 County Board cycle to determine if the following positions are currently subject to wage compression, and recommend a new wage classification if warranted.</u></p> <p><u>Org. 5300 Highway Maintenance Manager</u> <u>Org. 5300 Assistant Highway Maintenance Manager</u> <u>Org. 5700 2 Mechanical Services Manager</u></p> <p>This amendment results in a \$0 tax levy impact. (1A041) (Vote: 7-0) Approved by CB 15 - 4 (Noes: Cesarz, DeBruin, Rice, Sanfelippo)</p> | 1140 5800 | \$0 <u>\$0</u> <u>\$0</u> | \$0 <u>\$0</u> <u>\$0</u> | \$0 <u>\$0</u> <u>\$0</u> |

**Veto No. 6 Universal Screening
Amendment 1A035**

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|----|--|------------------|---------------------|------------------------------|-----------------|
| | | COURTS – PRE-TRIAL SERVICES | 2900 | | | |
| | 8. | Amend Org. Unit No. 2900 – Courts - Pre-Trial Services as follows: | 2900 | \$250,000 | \$0 | \$250,000 |
| | | <p>Universal Screening \$250,000</p> <p>SKW Universal Screening is a new program recommended by Pre-Trial Services. At the direction of the Milwaukee County Community Justice Council, the Universal Screening Proposal was reviewed and revised by a subcommittee appointed by the Council's Executive Committee. The subcommittee diligently researched and prepared a comprehensive proposal outlining the potential costs and benefits of a 24-hour jail screening program within the Milwaukee County Jail (County Correctional Facility – Central). The program is designed to determine the risk and needs level of individuals before the individual's first court hearing. Information obtained in the screening process will be used to identify, as early as possible, those individuals who may be suitable for diversion and/or other alternatives to incarceration.</p> <p>SKW The total cost for Universal Screening can range from \$554,651 to \$1,741,538 depending on the scope of the program. <u>Studies have demonstrated that Universal Screening provides significant return on upfront investments through court diversion and reduced pre-trial bed days. \$250,000 is allocated to allow the implementation of a pilot Universal Screening program, or to be leveraged to assist</u> (The Judicial Review Coordinator will continue to seek in the continuing pursuit of grants to fund the Universal Screening effort for \$0 tax levy increase in 2011. If Pre-Trial Services is successful in receiving grants to fully cover the costs of operation or if associated tax levy savings which fully fund</p> | | | | |

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|-----|---|------------------|---------------------|--------------------------|-----------------|
| | SKW | <p>program costs are identified and approved by the County Board and County Executive, Universal Screening is authorized to be implemented in 2011.</p> <p>This amendment would increase tax levy by \$250,000. (1A035) (Vote: 5-2) (Noes: Mayo, Schmitt) Approved by CB 15 - 4 (Noes: Borkowski, Cesarz, Sanfelippo, Schmitt)</p> | | | | |

**Veto No. 7 Farm and Fish Hatchery
Amendment 1A036**

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|-----|--|------------------|--|------------------------------|--|
| | | OFFICE OF THE SHERIFF & DEPARTMENT OF PARKS, RECREATION & CULTURE | 4000 9000 | | | |
| | 10. | Amend Org. Unit No. 4000 – Office of the Sheriff and Org. Unit No. 9000 – Department of Parks Recreation and Culture by increasing expenditures \$139,400 and increasing tax levy \$139,400 for the operation of the farm and fish hatchery as follows: | 4000 | (\$50,000) | (\$50,000) | \$0 |
| | | | 9000 | \$139,400 \$89,400 <u>(\$50,000)</u> | \$0 (\$50,000) | \$139,400 \$139,400 |
| | SKW | In Org. Unit 4000 Farm and Fish Hatchery <u>(\$50,099)</u> (\$100,099) | | | | |
| | SKW | The 2010 Adopted Budget transferred the Farm and Fish Hatchery program to the Parks Department effective July 1, 2010 resulting in a decrease of \$50,099 of levy in the Sheriff's budget. For 2011, the transition of the Farm and Fish Hatchery program to the Parks Department is completed. Due to rising expenses in the Sheriff's Office related to the administration of providing inmate labor for the farm operated by the Hunger Task Force, the Sheriff's Office institutes a charge to Hunger Task Force of \$50,000 to cover these costs. | | | | |
| | SKW | In Org. Unit 9000 Maintain Farm and Fish Hatchery Operations <u>\$132,900</u> (\$6,500) <u>(\$139,400)</u> | | | | |
| | | The 2010 Adopted Budget transferred the Farm and Fish Hatchery Operations from the Office of the Sheriff to the Parks Department as of July 1, 2010. The 2010 Adopted Budget did not provide any funding to the Parks Department for this initiative. A fund transfer was approved in 2010 to move funds from the Appropriation for Contingencies to assist the Department in paying for costs associated with the Farm and Fish Hatchery. | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p> SW SW In the 2011 Budget, closes the Farm and Fish Hatchery, but the Farm would remain operational. One position of Fish Hatchery Coordinator is created in the Parks Department budget to oversee the operation and one position of Parks Worker 3 is funded for cross coverage. This results in a net tax levy reduction increase of \$6,500132,900, including for \$97,900 for salary and fringe, \$41,500 for commodities and \$25,500 for services, offset by \$20,000 in revenue for building rental. The lease with the Hunger Task Force for the Farm requires that the County maintain the Fish Hatchery. In order for the Farm to remain operational the County will need to negotiate a lease amendment with the Hunger Task Force to modify the provision that the Fish Hatchery must remain open. In addition, the Sheriff's Office's budget assumes an increase in reimbursement from the Hunger Task Force of \$50,000 to offset the full cost of providing inmate labor. Since no funding was included in the Parks Department in the 2010 Budget the closure of the Fish Hatchery does not provide operational savings in 2011. However, if the Fish Hatchery were budgeted in 2011 it would result in a net tax levy increase of approximately \$139,400. </p> <p> The Director of the Department of Parks, Recreation and Culture, Corporation Counsel and County Board staff will renegotiate the Farm and Fish Hatchery lease with the Hunger Task Force. Lease negotiations should include, but not be limited to, moving away from the use of inmate labor at the farm and fish hatchery to the hiring of job training program participants (e.g., New Hope and the Wisconsin Regional Training Partnership). The Parks Director shall report back to the Committees on Parks, Energy and Environment and Judiciary, Safety and General Services at the March 2011 cycle. </p> <p> SW This amendment would increase tax levy by \$139,400. (1A036) (Vote: 7-0) Approved by CB 15-4 (Noes: Borkowski, Cesarz, Rice, Sanfelippo) </p> | | | | |

**Veto No. 8 Increase in Appropriation for Contingencies
Amendment 1C014**

| | | Org. Unit | Expenditures | Revenue or Bonds* | Tax Levy | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|-----------------------|------------------------|-------------------|------------------------|--------------|-----|---------|------|----------|---------|-----------|------|--|-----------|------|------|-----------|------------|------|--|----------|------|------|----------|----------|------|-------------------|-----------|------|------|-----------|------------|------|-----------------------------------|-----------|------|------|-----------|------------|------|---|------------|------------|------------|------|------|-------|------------------|----------|------|------|----------|------------|------|-------------------|------|------|------|------|------|------|-----------------------|------------|------|------|------------|-------------|------|-------------------|----------|------|------|----------|------------|-------|------------------|-----------|------|------|-----------|-------------|------|--------|-----------|-----------|------|------|------|------|-------------------------|-----------|-----------|------|------|------|------|---|-----------|-----------|------|------|------|------|-------------------------|------------|------|------|------------|-------------|------|-----------------------------------|------------|------|------|------------|-------------|------|---------------------------------|------------|-----------|------------|-------------|-------------|------|-----------------------------|------------|------|------|------------|-------------|--|--|--------------|------------|--------------|--------------|--------------|--|--|---|---|---|--|--|
| SW | | 1972 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| WAGE & BENEFIT MODIFICATION ACCOUNT & APPROPRIATION FOR CONTINGENCIES | | 1945 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8. | Amend Org. Unit No. 1972 – Wage and Benefit Modification Account by reducing contract personal services – short term by 20 percent in most departments and placing the funds into Org. 1945 – Appropriation for Contingencies. Provide an additional \$653,522 into the Appropriation for Contingencies. Add the following narrative on page 1972-2: | 1972 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SW | | Various (See List) | (\$346,478) | \$0 | (\$346,478) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1945 | \$1,000,000 | \$0 | \$1,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | \$653,522 | \$0 | \$653,522 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SW | <u>The use of contract personal services – short term (temporary help) is reduced to reflect fiscal constraints. The savings of \$346,478 from this initiative, plus an additional \$653,522 is placed into Org. 1945 – Appropriation for Contingencies to mitigate potential shortfalls in 2011.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th></th> <th>Exp</th> <th>Revenue</th> <th>Levy</th> <th>Exp Redu</th> <th>Rev Red</th> <th>Levy Redu</th> </tr> </thead> <tbody> <tr> <td>1019</td> <td>DAS - Office for Persons with Disabilities</td> <td>\$ 49,233</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 49,233</td> <td>\$ (9,847)</td> </tr> <tr> <td>1040</td> <td>County Board - Certain Business Dev Partners</td> <td>\$ 2,500</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 2,500</td> <td>\$ (500)</td> </tr> <tr> <td>1152</td> <td>DAS - Procurement</td> <td>\$ 17,500</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 17,500</td> <td>\$ (3,500)</td> </tr> <tr> <td>2000</td> <td>Continued Care Related Operations</td> <td>\$ 30,000</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 30,000</td> <td>\$ (6,000)</td> </tr> <tr> <td>2490</td> <td>Department Of Child Support Enforcement</td> <td>\$ 375,000</td> <td>\$ 247,500</td> <td>\$ 127,500</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>3090A</td> <td>County Treasurer</td> <td>\$ 6,000</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 6,000</td> <td>\$ (1,200)</td> </tr> <tr> <td>3400</td> <td>Register of Deeds</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>4000</td> <td>Office of the Sheriff</td> <td>\$ 260,000</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 260,000</td> <td>\$ (52,000)</td> </tr> <tr> <td>4800</td> <td>District Attorney</td> <td>\$ 5,000</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 5,000</td> <td>\$ (1,000)</td> </tr> <tr> <td>4900A</td> <td>Medical Examiner</td> <td>\$ 95,000</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 95,000</td> <td>\$ (13,200)</td> </tr> <tr> <td>5040</td> <td>Assist</td> <td>\$ 90,000</td> <td>\$ 90,000</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>5070</td> <td>Transportation Services</td> <td>\$ 28,500</td> <td>\$ 28,500</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>5080</td> <td>Architectural, Engineering & Environmental Svcs</td> <td>\$ 10,000</td> <td>\$ 10,000</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>5600</td> <td>Treas/Parkmanist System</td> <td>\$ 317,922</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 317,922</td> <td>\$ (63,584)</td> </tr> <tr> <td>6000</td> <td>Div of Behavioral Health Division</td> <td>\$ 303,000</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 303,000</td> <td>\$ (60,600)</td> </tr> <tr> <td>6020</td> <td>Dept of Health & Human Services</td> <td>\$ 410,757</td> <td>\$ 41,576</td> <td>\$ 369,181</td> <td>\$ (73,836)</td> <td>\$ (73,836)</td> </tr> <tr> <td>9020</td> <td>Parks, Recreation & Culture</td> <td>\$ 307,055</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 307,055</td> <td>\$ (61,411)</td> </tr> <tr> <td></td> <td></td> <td>\$ 2,277,467</td> <td>\$ 417,576</td> <td>\$ 1,859,891</td> <td>\$ (346,478)</td> <td>\$ (346,478)</td> </tr> <tr> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td></td> </tr> </tbody> </table> | | | | | | | Exp | Revenue | Levy | Exp Redu | Rev Red | Levy Redu | 1019 | DAS - Office for Persons with Disabilities | \$ 49,233 | \$ - | \$ - | \$ 49,233 | \$ (9,847) | 1040 | County Board - Certain Business Dev Partners | \$ 2,500 | \$ - | \$ - | \$ 2,500 | \$ (500) | 1152 | DAS - Procurement | \$ 17,500 | \$ - | \$ - | \$ 17,500 | \$ (3,500) | 2000 | Continued Care Related Operations | \$ 30,000 | \$ - | \$ - | \$ 30,000 | \$ (6,000) | 2490 | Department Of Child Support Enforcement | \$ 375,000 | \$ 247,500 | \$ 127,500 | \$ - | \$ - | 3090A | County Treasurer | \$ 6,000 | \$ - | \$ - | \$ 6,000 | \$ (1,200) | 3400 | Register of Deeds | \$ - | \$ - | \$ - | \$ - | \$ - | 4000 | Office of the Sheriff | \$ 260,000 | \$ - | \$ - | \$ 260,000 | \$ (52,000) | 4800 | District Attorney | \$ 5,000 | \$ - | \$ - | \$ 5,000 | \$ (1,000) | 4900A | Medical Examiner | \$ 95,000 | \$ - | \$ - | \$ 95,000 | \$ (13,200) | 5040 | Assist | \$ 90,000 | \$ 90,000 | \$ - | \$ - | \$ - | 5070 | Transportation Services | \$ 28,500 | \$ 28,500 | \$ - | \$ - | \$ - | 5080 | Architectural, Engineering & Environmental Svcs | \$ 10,000 | \$ 10,000 | \$ - | \$ - | \$ - | 5600 | Treas/Parkmanist System | \$ 317,922 | \$ - | \$ - | \$ 317,922 | \$ (63,584) | 6000 | Div of Behavioral Health Division | \$ 303,000 | \$ - | \$ - | \$ 303,000 | \$ (60,600) | 6020 | Dept of Health & Human Services | \$ 410,757 | \$ 41,576 | \$ 369,181 | \$ (73,836) | \$ (73,836) | 9020 | Parks, Recreation & Culture | \$ 307,055 | \$ - | \$ - | \$ 307,055 | \$ (61,411) | | | \$ 2,277,467 | \$ 417,576 | \$ 1,859,891 | \$ (346,478) | \$ (346,478) | | | 0 | 0 | 0 | | |
| | Exp | Revenue | Levy | Exp Redu | Rev Red | Levy Redu | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1019 | DAS - Office for Persons with Disabilities | \$ 49,233 | \$ - | \$ - | \$ 49,233 | \$ (9,847) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1040 | County Board - Certain Business Dev Partners | \$ 2,500 | \$ - | \$ - | \$ 2,500 | \$ (500) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1152 | DAS - Procurement | \$ 17,500 | \$ - | \$ - | \$ 17,500 | \$ (3,500) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2000 | Continued Care Related Operations | \$ 30,000 | \$ - | \$ - | \$ 30,000 | \$ (6,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2490 | Department Of Child Support Enforcement | \$ 375,000 | \$ 247,500 | \$ 127,500 | \$ - | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3090A | County Treasurer | \$ 6,000 | \$ - | \$ - | \$ 6,000 | \$ (1,200) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3400 | Register of Deeds | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4000 | Office of the Sheriff | \$ 260,000 | \$ - | \$ - | \$ 260,000 | \$ (52,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4800 | District Attorney | \$ 5,000 | \$ - | \$ - | \$ 5,000 | \$ (1,000) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4900A | Medical Examiner | \$ 95,000 | \$ - | \$ - | \$ 95,000 | \$ (13,200) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5040 | Assist | \$ 90,000 | \$ 90,000 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5070 | Transportation Services | \$ 28,500 | \$ 28,500 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5080 | Architectural, Engineering & Environmental Svcs | \$ 10,000 | \$ 10,000 | \$ - | \$ - | \$ - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5600 | Treas/Parkmanist System | \$ 317,922 | \$ - | \$ - | \$ 317,922 | \$ (63,584) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6000 | Div of Behavioral Health Division | \$ 303,000 | \$ - | \$ - | \$ 303,000 | \$ (60,600) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6020 | Dept of Health & Human Services | \$ 410,757 | \$ 41,576 | \$ 369,181 | \$ (73,836) | \$ (73,836) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9020 | Parks, Recreation & Culture | \$ 307,055 | \$ - | \$ - | \$ 307,055 | \$ (61,411) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | \$ 2,277,467 | \$ 417,576 | \$ 1,859,891 | \$ (346,478) | \$ (346,478) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SW | This amendment would result in a \$653,522 tax levy increase (1C014) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Approved by CB 11-8 (Noes: Borkowski, Cesarz, DeBruin, Jursik, Mayo, Rice, Sanfelippo, Thomas) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Veto No. 9 Parks Tax Bill Line Item
 Amendment 1A019

| | Org. Unit | Expenditures | Revenue or Bonds* | Tax Levy |
|--|-----------|--------------|-------------------|----------|
| DEPARTMENT OF PARKS, RECREATION & CULTURE | 9000 | | | |
| 27. ^{5/1/09} Amend Org. Unit No. 9000 Department of Parks, Recreation and Culture, by adding the following narrative: "In 2008, the Milwaukee County Board of Supervisors adopted a resolution that provided for an advisory referendum on the question of whether the State of Wisconsin should grant Milwaukee County the authority to levy a one percent (1%) county use and sales tax, the revenues of which would be dedicated to support county transit, parks, recreation and culture programs and the EMS program and provide property tax relief of at least \$67 million. The question was placed on the November 2008 ballot and was passed with 52% of the votes cast in favor of the referendum. Despite the Milwaukee County Board of Supervisor's attempt to achieve property tax relief for County residents and dedicate a funding source for parks, recreation and culture (as well as transit and EMS programs and services), the State of Wisconsin has not granted Milwaukee County the authority to enact the one percent sales tax. Therefore, the County's parks and cultural institutions continue to be funded by Milwaukee County property tax payers but are being increasingly used by non-county residents. In addition, funding for state mandated programs is dwindling, resulting in fewer property tax dollars available for parks and cultural programs and services. In light of the inability of Milwaukee County to obtain dedicated funding source for parks, recreation and cultural programs and services, the County Board will seek to obtain a separate item on the county tax bill by working with the Wisconsin Department of Revenue and the Intergovernmental Cooperation | 9000 | \$0 | \$0 | \$0 |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p><u>Council to obtain agreement to identify this budget on the county tax bill as a separate line item:</u></p> <p><u>Also, the oversight function of the legislative and executive branches of county government will be preserved for the parks and cultural institutions rather than create separate entities such as a Parks District inclusive of the cultural institutions, which would result in duplicating costs (e.g., legal, information technology, risk management) and potential loss of the full faith and credit backing of the county for bonding initiatives:</u></p> <p><u>Finally, the County Board will work to fix tax levy appropriations for parks and cultural institutions at 2011 budget levels (funding for the Milwaukee Public Museum is currently at a fixed level) until funding sources for mandated services is stabilized."</u></p> <p><u>This amendment results in a \$0 tax levy impact. (1A010) (Vote: 5-1) (No: Coggel) (Exe: Thomas)</u> <u>Approved by CB-15-4 (Noes: Cosarz, DeBruin, Rice, Santoluppo)</u></p> | | | | |

Veto No. 10 Parks 10% Fee Restriction

Amendment 1A042

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|------------|---|--|------------------|---------------------|--------------------------|-----------------|
| | | DEPARTMENT OF PARKS, RECREATION & CULTURE | 9000 | | | |
| 28. SYV | Amend Org. Unit No. 9000 Department of Parks, Recreation and Culture by providing the Parks Director the flexibility to set fees lower or up to an additional 10% higher than 2010 Adopted Budget in order to respond in a timely manner to changing market competition, weather conditions etc., for a zero net tax levy impact. | | 9000 | \$0 | \$0 | \$0 |
| | This amendment results in a \$0 tax levy impact. (1A042) (Vote: 6-1) (No: Johnson) | | | | | |
| | Approved by CB 15-4 (Noes: Cesarz, Johnson, Rice, Sanfelippe) | | | | | |

**Veto No. 11 Flexible Spending Accounts Contributions
Amendment 1C002**

| | | Org. Unit | Expenditures | Revenue or Bonds* | Tax Levy |
|----|--|--|---|--|--|
| | EMPLOYEE FRINGE BENEFITS, WAGE AND BENEFIT MODIFICATION ACCOUNT, COUNTY SALES TAX REVENUE, APPROPRIATION FOR CONTINGENCIES, CAPITAL OUTLAY/DEPRECIATION CONTRA, STATE EXEMPT COMPUTER AID AND VARIOUS DEPARTMENTAL BUDGETS AFFECTED BY ORG. 1972 | 1950 1972 1996 1945 1985 1994 | | | |
| 5. | To amend the County Executive's 2011 Recommended Budget for Org. Units No. 1950 – Employee Fringe Benefits, 1972 – Wage and Benefit Modification Account, 1996 – County Sales Tax revenue, 1945 – Appropriation for Contingencies and 1985 – Capital Outlay/Depreciation Contra by making the following adjustments: Org. 1950 Delete the chart related to the New Plan Design costs and replace with the Chart attached to this amendment for alternative HMO and PPO plan design. Modify the narrative as follows: Estimated Savings The 2011 Budget assumes that the new plan design is applied to non-represented active employees and all retirees. Cambridge Advisory Group estimates the annual savings from these plan design changes will be approximately \$12.8 8.2 million per year (tax levy savings of \$10.0 6.4 million). These savings include providing active employees with the health care benefit (those who pay monthly health care premiums) an automatic contribution to their flexible spending account (FSA) of \$500 for single and \$1,500 for family plans. Unused FSA monies at the end of the year will flow back to Milwaukee County. | 1950 1972 1996 1945 1985 1994 | \$4,779,928 <u>\$4,128,493</u> \$7,215,741 \$0 (\$1,150,000) \$0 \$0 \$10,845,669 <u>10,194,234</u> | \$1,169,067 <u>\$1,007,411</u> \$1,728,972 \$1,500,000 \$1,750,000 \$384,793 <u>\$667,047</u> \$7,199,879 <u>7,038,223</u> | \$3,610,864 <u>\$3,121,082</u> \$5,486,769 (\$1,500,000) (\$2,900,000) (\$384,793) <u>(\$667,047)</u> \$3,645,799 <u>3,156,011</u> |
| | | | | Note: (Most Departments will be impacted by changes to Org. 1950 & 1972) | |

SKW

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|--|------------------|---------------------|--------------------------|-----------------|
| | | <p><i>Impact on OPEB Liability</i> The County's current OPEB liability is over \$1.5 billion. As a result of the significant savings the new plan design is able to achieve for health care claims associated with current and future retirees the County's OPEB liability will decrease by approximately \$149 <u>131.4</u> million. Combined with plan design changes already implemented by the County during 2009 and 2010, and the proposed 2011 design changes, Cambridge estimates that the County's total OPEB liability will <u>be reduced by a range of \$231 to \$275</u> \$293.3 million or 19.0 <u>15.4 to 18.4%</u>. <u>A new OPEB study will need to be done to refine these estimates.</u></p> <p>Add the following language to Org. 1950:</p> <p><u>The Employee Benefits Workgroup shall examine and develop recommendations for the possible implementation of a voluntary employee benefits association (VEBA), or similar program, to allow the County to make tax deferred employee payments (i.e. sick payouts) that can be used for post-retirement health care expenditures or other eligible expenses. These types of programs can reduce both the employer's and employee's tax obligations. A report from the Workgroup shall be submitted to the County Board for consideration in the March 2011 cycle.</u></p> <p><u>The Employee Benefits Division, working in conjunction with the Director of Audits, shall issue an RFP for a dependent eligibility audit. This audit would help ensure that the enrollees in the Milwaukee Health care plan are eligible to participate based on the guidelines outlined in the Milwaukee County Ordinances. Dependent audits can have a significant return on investment while maintaining proper controls and fiduciary oversight of this valuable employee benefit. These audits usually include heavy communication to employees followed by an "amnesty" program to remove ineligible dependents (e.g. divorced spouses, etc.). A proposal shall be submitted to the Committees on Personnel and</u></p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p><u>Finance and Audit for consideration in the March 2011 cycle.</u></p> <p>Modify the language on page 1950-4 as follows:</p> <p>In addition to the benefits described above, the County has historically provided for reimbursement of the Medicare Part B premium for retired employees, including their eligible beneficiaries over age 65, who retired with 15 or more years of pension-credited service or are on Disability Medicare. \$5,983,300 is budgeted for this expense based on rates established by the Federal Government and published by the Centers for Medicare and Medicaid Services. This represents an increase of \$77,167 from 2010. However, the County will cease providing this reimbursement for employees who retire after December <u>March 31, 2011</u>. Given that Medicare Part B premiums are income-adjusted and eligible County employees are also provided a pension and free County healthcare to supplement the Medicare program, resources previously allocated to this expense will be redirected to maintaining core services. Savings are projected to be \$100,000 in 2011. However the cost of providing this benefit to all of the estimated 2,542 active employees and spouses previously eligible when they retire would be over \$3 million annually.</p> <p>Org. 1972 – Wage and Benefit Modification Account</p> <p>Modify the narrative in Org. 1972 as follows:</p> <p><u>Based on the pension modifications outlined above, the annual pension service cost (“normal cost”) is expected to trend down from the current 8.9% of salary to less than 8% as the changes are applied to more employees. In order to provide a valuable and sustainable retirement benefit, employees eligible for pension benefits (regardless of vesting status) will contribute two percent of their salary on a pre-tax basis to the County’s pension system beginning January 1, 2011. The goal is to have employees</u></p> | | | | |

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|---|------------------|---------------------|--------------------------|-----------------|
| | | <p><u>eventually contribute 4 percent of their salary toward their pension benefit, essentially paying 50 percent of the annual pension service cost.</u></p> <p><u>Non-represented employees (except elected officials) shall be provided a one percent (1%) cost-of-living adjustment (COLA) beginning on June 12, 2011 (pay period 14) and another 1% increase on December 11, 2011 (pay period 1 of 2012). The non-represented employee (except elected officials) pension contribution shall increase to 3 percent and 4 percent, respectively, of salary beginning in these pay periods. Compensation for other bargaining units is subject to approved labor agreements or collective bargaining negotiations. Should the County be unable to fully implement this provision by January 1, 2011, corrective actions including, but not limited to, layoffs, furloughs, and program/service reductions may be necessary to mitigate the shortfall.</u></p> <p>Employees eligible for pension benefits (regardless of vesting status) will contribute 5 percent of their annual salary to the County's pension system. This contribution is consistent with the national average for the public sector of 5 percent according to a report by the National Association of State Retirement Administrators. Milwaukee County employees currently make no contribution towards pension benefits. Implementation of this provision for all employees except non-represented employees will require agreement from the County's various labor unions. Should the County be unable to fully implement this provision by January 1, 2011, the County Executive is authorized to lay-off up to 165 employees throughout all departments including staff in constitutional offices in order to achieve a similar level of savings and prevent a budget deficit. Pursuant to County Ordinance, ordinance amendments effectuating these changes shall be brought forward and reviewed by the Pension Study Commission and Pension Board and approved by the County Board prior to January 1, 2011.</p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p><u>The County Executive's 2011 Recommended Budget proposed initiatives related to pension and health care changes (wage and benefit concessions) designed to save approximately \$24.5 million in tax levy. This includes approximately \$4.2 million in unachieved savings in 2010 that is carried forward to 2011. An independent legal opinion received in 2002, as well as one provided by the Acting Corporation Counsel at the request of the Committee on Finance and Audit during 2011 budget deliberations, raises concerns on the ability to effectuate all of these initiatives. In light of potential litigation that may occur with the implementation of pension and health care changes included in the budget, Corporation Counsel will retain outside counsel, subject to approval by the County Board, to provide advice and guidance on these issues. Funding will be provided by funds included in Org. 1961 – Litigation Reserve Account.</u></p> <p>Org. 1996 – County Sales Tax Revenues</p> <ul style="list-style-type: none"> • Increase County Sales Tax Revenue by \$1,500,000 based on an analysis of recent trends. <p>Org. 1945 – Appropriation for Contingencies</p> <p>Modify the narrative language as follows:</p> <p>Funding for the Appropriation for Contingencies is increased by approximately 25% or \$1,500,000 \$350,000 from \$5,800,000 to \$7,300,000 <u>6,150,000</u>. The increase will provide additional resources for the County to respond to uncertainties for fiscal pressures including the following:</p> <p>The County's outside healthcare actuary has projected that County employee healthcare expenses could increase by as much as 12% from 2010 to 2011. The Fringe Benefits budget</p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p>includes funding for a 9% increase based upon historical averages. The remaining 3% increase of \$2.9 million is reserved in the Appropriation for Contingencies. Should these funds not be necessary for employee healthcare expenses, they will remain available to be used for other unanticipated needs. <u>To provide protection against higher than budgeted health care costs, revenues of \$1,750,000 related to the Early Retiree Reinsurance Program (ERRP) are included in the Appropriation for Contingencies. The Affordable Care Act provides \$5 billion in financial assistance to help employers maintain coverage for early retirees age 55 and older who are not yet eligible for Medicare. The County is expected to have approximately \$7 million in eligible claims in 2011, depending in part on the availability of federal funds. Therefore, only \$1,750,000 in ERRP reimbursement is expected in 2011, or 25 percent of the total County claim. These funds can only be used to offset eligible health care expenses.</u></p> <p>Org. 1985 – Capital Outlay/Depreciation Contra</p> <ul style="list-style-type: none"> • Increase revenue by \$384,793 to align account with Airport depreciation. <p>Org. 1994 – State Exempt Computer Aid</p> <ul style="list-style-type: none"> • Increase State Exempt Computer Aid by \$667,047 based on a recent communication from the State on exempt computer valuations. | | | | |

| | | | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|---|-----------------|-----------------------------------|--|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------|-----------------|
| County Executive Health Care Plan Design compared to County Board Amendment 1C002 | | | | | | | | |
| | | Current HMO | Current PPO | CEX Plan Design PPO Only | All. Plan Design HMO | All. Plan Design PPO | | |
| Monthly Premium Contribution | | \$90 Single/ \$100 Family | \$90 Single/ \$180 Family | \$90 Single/ \$180 Family | \$75 Single/ \$150 Family | \$75 Single/ \$150 Family | | |
| In Network Deductible | | \$0 | \$250 Single/ \$750 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | | |
| Out of Network Deductible | NA | | \$500 Single/ \$1,500 Family | \$1,000 Single/ \$3,000 Family | NA | \$1,000 Single/ \$3,000 Family | | |
| PSA Contribution | NA | NA | NA | NA | \$500/single \$1,500 Family | \$500/single \$1,500 Family | | |
| Emergency Room Co-Pay | \$100 | \$100 | \$150 | \$150 | \$150 | \$150 | | |
| In-Network Office Visit Co-Pay | \$10 | \$20 | \$25 - primary care \$40 - specialist | \$20 | \$20 | \$30 | | |
| Out-of-Network Office Visit Co-Pay | NA | \$40 | \$30 - primary care \$80 - specialist | NA | \$60 | | | |
| In-Network Coinsurance | 100% | 90% | 80% | 100% | 90% | | | |
| Out-of-Network Coinsurance | NA | 70% | 60% | NA | 70% | | | |
| In-Network Out-of-Pocket Maximum | NA | \$2,000 Single/ \$3,500 Family | \$4,500 Single/ \$9,000 Family | NA | \$2,500 Single/ \$5,000 Family | | | |
| Out-of-Network Out-of-Pocket Maximum | NA | \$3,500 Single/ \$6,000 Family | \$9,000 Single/ \$18,000 Family | | \$5,000 Single/ \$7,500 Family | | | |
| Prescription Co-Pays: | | | | | | | | |
| Generic | \$5 | \$5 | \$5 | \$5 | \$5 | | | |
| Preferred Brand | \$20 | \$20 | \$30 | \$30 | \$30 | | | |
| Non-Preferred | \$40 | \$40 | \$50 | \$50 | \$50 | | | |
| Mail Order | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day mandatory mail | 1 co-pay/90 day mandatory mail | | | |
| Preventative Care | 100% | 100% | 100% | 100% | 100% | | | |
| <p>skw This amendment will increase tax levy by \$3,645,790 \$3,645,790. (1C002) (Vote: 6-1) (No: Mayo) Approved by CB 11 - 8 (Noes: Borkowski, Cesarz, DeBruin, Larson, Mayo, Rice, Sanfelippo, Weishan)</p> | | | | | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p><i>Impact on OPEB Liability</i> The County's current OPEB liability is over \$1.5 billion. As a result of the significant savings the new plan design is able to achieve for health care claims associated with current and future retirees the County's OPEB liability will decrease by approximately \$149 <u>131.4</u> million. Combined with plan design changes already implemented by the County during 2009 and 2010, and the proposed 2011 design changes, Cambridge estimates that the County's total OPEB liability will <u>be reduced by a range of \$231 to \$275</u> \$293.3 million or 19.0 <u>15.4 to 18.4%</u>. <u>A new OPEB study will need to be done to refine these estimates.</u></p> <p>Add the following language to Org. 1950:</p> <p><u>The Employee Benefits Workgroup shall examine and develop recommendations for the possible implementation of a voluntary employee benefits association (VEBA), or similar program, to allow the County to make tax deferred employee payments (i.e. sick payouts) that can be used for post-retirement health care expenditures or other eligible expenses. These types of programs can reduce both the employer's and employee's tax obligations. A report from the Workgroup shall be submitted to the County Board for consideration in the March 2011 cycle.</u></p> <p><u>The Employee Benefits Division, working in conjunction with the Director of Audits, shall issue an RFP for a dependent eligibility audit. This audit would help ensure that the enrollees in the Milwaukee Health care plan are eligible to participate based on the guidelines outlined in the Milwaukee County Ordinances. Dependent audits can have a significant return on investment while maintaining proper controls and fiduciary oversight of this valuable employee benefit. These audits usually include heavy communication to employees followed by an "amnesty" program to remove ineligible dependents (e.g. divorced spouses, etc.). A proposal shall be submitted to the Committees on Personnel and</u></p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p><u>Finance and Audit for consideration in the March 2011 cycle.</u></p> <p>Modify the language on page 1950-4 as follows:</p> <p>In addition to the benefits described above, the County has historically provided for reimbursement of the Medicare Part B premium for retired employees, including their eligible beneficiaries over age 65, who retired with 15 or more years of pension-credited service or are on Disability Medicare. \$5,983,300 is budgeted for this expense based on rates established by the Federal Government and published by the Centers for Medicare and Medicaid Services. This represents an increase of \$77,167 from 2010. However, the County will cease providing this reimbursement for employees who retire after December <u>March</u> 31, 2011. Given that Medicare Part B premiums are income-adjusted and eligible County employees are also provided a pension and free County healthcare to supplement the Medicare program, resources previously allocated to this expense will be redirected to maintaining core services. Savings are projected to be \$100,000 in 2011. However the cost of providing this benefit to all of the estimated 2,542 active employees and spouses previously eligible when they retire would be over \$3 million annually.</p> <p>Org. 1972 – Wage and Benefit Modification Account</p> <p>Modify the narrative in Org. 1972 as follows:</p> <p><i>SKW</i> Based on the pension modifications outlined above, the annual pension service cost ("normal cost") is expected to trend down from the current 8.9% of salary to less than 8% as the changes are applied to more employees. In order to provide a valuable and sustainable retirement benefit, employees eligible for pension benefits (regardless of vesting status) will contribute two percent of their salary on a pre-tax basis to the County's pension system beginning January 1, 2011. The goal is to have employees</p> <p><i>SKW</i></p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p data-bbox="238 223 297 272">SKL</p> <p data-bbox="238 363 297 413">SKL</p> <p data-bbox="238 602 297 652">SKL</p> <p data-bbox="314 223 1159 322">eventually contribute 4 percent of their salary toward their pension benefit, essentially paying 50 percent of the annual pension service cost.</p> <p data-bbox="314 363 1191 619">Non-represented employees (except elected officials) shall be provided a one percent (1%) cost-of-living adjustment (COLA) beginning on June 12, 2011 (pay period 14) and another 1% increase on December 11, 2011 (pay period 1 of 2012). The non-represented employee (except elected officials) pension contribution shall increase to 3 percent and 4 percent, respectively, of salary beginning in these pay periods.</p> <p data-bbox="314 619 1234 834">Compensation for other bargaining units is subject to approved labor agreements or collective bargaining negotiations. Should the County be unable to fully implement this provision by January 1, 2011, corrective actions including, but not limited to, layoffs, furloughs, and program/service reductions may be necessary to mitigate the shortfall.</p> <p data-bbox="314 875 1234 1528">Employees eligible for pension benefits (regardless of vesting status) will contribute 5 percent of their annual salary to the County's pension system. This contribution is consistent with the national average for the public sector of 5 percent according to a report by the National Association of State Retirement Administrators. Milwaukee County employees currently make no contribution towards pension benefits. Implementation of this provision for all employees except non-represented employees will require agreement from the County's various labor unions. Should the County be unable to fully implement this provision by January 1, 2011, the County Executive is authorized to lay off up to 165 employees throughout all departments including staff in constitutional offices in order to achieve a similar level of savings and prevent a budget deficit. Pursuant to County Ordinance, ordinance amendments effectuating these changes shall be brought forward and reviewed by the Pension Study Commission and Pension Board and approved by the County Board prior to January 1, 2011.</p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p><u>The County Executive's 2011 Recommended Budget proposed initiatives related to pension and health care changes (wage and benefit concessions) designed to save approximately \$24.5 million in tax levy. This includes approximately \$4.2 million in unachieved savings in 2010 that is carried forward to 2011. An independent legal opinion received in 2002, as well as one provided by the Acting Corporation Counsel at the request of the Committee on Finance and Audit during 2011 budget deliberations, raises concerns on the ability to effectuate all of these initiatives. In light of potential litigation that may occur with the implementation of pension and health care changes included in the budget, Corporation Counsel will retain outside counsel, subject to approval by the County Board, to provide advice and guidance on these issues. Funding will be provided by funds included in Org. 1961 – Litigation Reserve Account.</u></p> <p>Org. 1996 – County Sales Tax Revenues</p> <ul style="list-style-type: none"> • Increase County Sales Tax Revenue by \$1,500,000 based on an analysis of recent trends. <p>Org. 1945 – Appropriation for Contingencies</p> <p>Modify the narrative language as follows:</p> <p>Funding for the Appropriation for Contingencies is increased by approximately 25% or \$1,500,000 <u>\$350,000</u> from \$5,800,000 to \$7,300,000 <u>6,150,000</u>. The increase will provide additional resources for the County to respond to uncertainties for fiscal pressures including the following:</p> <p>The County's outside healthcare actuary has projected that County employee healthcare expenses could increase by as much as 12% from 2010 to 2011. The Fringe Benefits budget</p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p>includes funding for a 9% increase based upon historical averages. The remaining 3% increase of \$2.9 million is reserved in the Appropriation for Contingencies. Should these funds not be necessary for employee healthcare expenses, they will remain available to be used for other unanticipated needs. <u>To provide protection against higher than budgeted health care costs, revenues of \$1,750,000 related to the Early Retiree Reinsurance Program (ERRP) are included in the Appropriation for Contingencies. The Affordable Care Act provides \$5 billion in financial assistance to help employers maintain coverage for early retirees age 55 and older who are not yet eligible for Medicare. The County is expected to have approximately \$7 million in eligible claims in 2011, depending in part on the availability of federal funds. Therefore, only \$1,750,000 in ERRP reimbursement is expected in 2011, or 25 percent of the total County claim. These funds can only be used to offset eligible health care expenses.</u></p> <p>Org. 1985 – Capital Outlay/Depreciation Contra</p> <ul style="list-style-type: none"> • Increase revenue by \$384,793 to align account with Airport depreciation. <p>Org. 1994 – State Exempt Computer Aid</p> <ul style="list-style-type: none"> • Increase State Exempt Computer Aid by \$667,047 based on a recent communication from the State on exempt computer valuations. | | | | |

| | | | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------------------|-----------------------------------|--|-----------------------------------|-----------------------------------|--------------------------|-----------------|
| County Executive Health Care Plan Design compared to County Board Amendment 1C002 | | | | | | | | |
| | | Current HMO | Current PPO | CEX Plan Design PPO Only | Alt. Plan Design HMO | Alt. Plan Design PPO | | |
| Monthly Premium Contribution | | \$50 Single/ \$100 Family | \$80 Single/ \$180 Family | \$90 Single/ \$180 Family | \$75 Single/ \$150 Family | \$75 Single/ \$150 Family | | |
| In-Network Deductible | | \$0 | \$250 Single/ \$750 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | | |
| Out-of-Network Deductible | | NA | \$500 Single/ \$1,500 Family | \$1,000 Single/ \$3,000 Family | NA | \$1,000 Single/ \$3,000 Family | | |
| FSA Contribution | | NA | NA | NA | \$500/single \$1,500 Family | \$500/single \$1,500 Family | | |
| Emergency Room Co-Pay | | \$100 | \$100 | \$150 | \$150 | \$150 | | |
| In-Network Office Visit Co-Pay | | \$10 | \$20 | \$25 - primary care \$40 - specialist | \$20 | \$30 | | |
| Out-of-Network Office Visit Co-Pay | | NA | \$40 | \$50 - primary care \$80 - specialist | NA | \$60 | | |
| In-Network Coinsurance | | 100% | 90% | 80% | 100% | 90% | | |
| Out-of-Network Coinsurance | | NA | 70% | 60% | NA | 70% | | |
| In-Network Out-of-Pocket Maximum | | NA | \$2,000 Single/ \$3,500 Family | \$4,500 Single/ \$8,000 Family | NA | \$2,500 Single/ \$5,000 Family | | |
| Out-of-Network Out-of-Pocket Maximum | | NA | \$3,500 Single/ \$6,000 Family | \$9,000 Single/ \$18,000 Family | | \$5,000 Single/ \$7,500 Family | | |
| Prescription Co-Pays | | | | | | | | |
| Generic | | \$5 | \$5 | \$5 | \$5 | \$5 | | |
| Preferred Brand | | \$30 | \$20 | \$30 | \$30 | \$30 | | |
| Non-Preferred | | \$40 | \$40 | \$50 | \$50 | \$50 | | |
| Mail Order | | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day mandatory mail | 1 co-pay/90 day mandatory mail | | |
| Preventative Care | | 100% | 100% | 100% | 100% | 100% | | |
| <p>This amendment will increase tax levy by \$3,645,790. (1C002) (Vote: 6-1) (No: Mayo) Approved by CB 11-8 (Noes: Borkowski, Cesarz, DeBruin, Larson, Mayo, Rice, Sanfelippo, Weishan)</p> | | | | | | | | |

**Veto No. 13 Non-Represented Staff Salary Increases
Amendment 1C002**

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|----|---|--|--|--|--|
| | EMPLOYEE FRINGE BENEFITS, WAGE AND BENEFIT MODIFICATION ACCOUNT, COUNTY SALES TAX REVENUE, APPROPRIATION FOR CONTINGENCIES, CAPITAL OUTLAY/DEPRECIATION CONTRA, STATE EXEMPT COMPUTER AID AND VARIOUS DEPARTMENTAL BUDGETS AFFECTED BY ORG. 1972 | 1950 1972 1996 1945 1985 1994 | | | |
| 5. | To amend the County Executive's 2011 Recommended Budget for Org. Units No. 1950 – Employee Fringe Benefits, 1972 – Wage and Benefit Modification Account, 1996 – County Sales Tax revenue, 1945 – Appropriation for Contingencies and 1985 – Capital Outlay/Depreciation Contra by making the following adjustments: Org. 1950 Delete the chart related to the New Plan Design costs and replace with the Chart attached to this amendment for alternative HMO and PPO plan design. Modify the narrative as follows: <i>Estimated Savings</i> The 2011 Budget assumes that the new plan design is applied to non-represented active employees and all retirees. Cambridge Advisory Group estimates the annual savings from these plan design changes will be approximately \$12.8 <u>8.2</u> million per year (tax levy savings of \$10.0 <u>6.4</u> million). <u>These savings include providing active employees with the health care benefit (those who pay monthly health care premiums) an automatic contribution to their flexible spending account (FSA) of \$500 for single and \$1,500 for family plans. Unused FSA monies at the end of the year will flow back to Milwaukee County.</u> | 1950 1972 1996 1945 1985 1994 | \$4,779,928 5,894,069 7,215,741 \$0 (\$1,150,000) \$0 \$0 10,845,669 <u>9,523,997</u> | \$1,169,067 <u>1,412,285</u> 1,728,972 \$1,500,000 \$1,750,000 \$384,793 <u>\$667,047</u> 7,199,879 <u>6,883,192</u> | \$3,610,861 <u>4,481,784</u> 5,496,769 (\$1,500,000) (\$2,900,000) (\$384,793) <u>(\$667,047)</u> 3,645,799 <u>2,640,805</u> |
| | | | | Note: (Most Departments will be impacted by changes to Org. 1950 & 1972) | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p><i>Impact on OPEB Liability</i></p> <p>The County's current OPEB liability is over \$1.5 billion. As a result of the significant savings the new plan design is able to achieve for health care claims associated with current and future retirees the County's OPEB liability will decrease by approximately \$149 <u>131.4</u> million. Combined with plan design changes already implemented by the County during 2009 and 2010, and the proposed 2011 design changes, Cambridge estimates that the County's total OPEB liability will <u>be reduced by a range of \$231 to \$275</u> \$293.3 million or 19.0 <u>15.4 to 18.4%</u>. <u>A new OPEB study will need to be done to refine these estimates.</u></p> <p>Add the following language to Org. 1950:</p> <p><u>The Employee Benefits Workgroup shall examine and develop recommendations for the possible implementation of a voluntary employee benefits association (VEBA), or similar program, to allow the County to make tax deferred employee payments (i.e. sick payouts) that can be used for post-retirement health care expenditures or other eligible expenses. These types of programs can reduce both the employer's and employee's tax obligations. A report from the Workgroup shall be submitted to the County Board for consideration in the March 2011 cycle.</u></p> <p><u>The Employee Benefits Division, working in conjunction with the Director of Audits, shall issue an RFP for a dependent eligibility audit. This audit would help ensure that the enrollees in the Milwaukee Health care plan are eligible to participate based on the guidelines outlined in the Milwaukee County Ordinances. Dependent audits can have a significant return on investment while maintaining proper controls and fiduciary oversight of this valuable employee benefit. These audits usually include heavy communication to employees followed by an "amnesty" program to remove ineligible dependents (e.g. divorced spouses, etc.). A proposal shall be submitted to the Committees on Personnel and</u></p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p><u>Finance and Audit for consideration in the March 2011 cycle.</u></p> <p>Modify the language on page 1950-4 as follows:</p> <p>In addition to the benefits described above, the County has historically provided for reimbursement of the Medicare Part B premium for retired employees, including their eligible beneficiaries over age 65, who retired with 15 or more years of pension-credited service or are on Disability Medicare. \$5,983,300 is budgeted for this expense based on rates established by the Federal Government and published by the Centers for Medicare and Medicaid Services. This represents an increase of \$77,167 from 2010. However, the County will cease providing this reimbursement for employees who retire after <u>December March 31, 2011</u>. Given that Medicare Part B premiums are income-adjusted and eligible County employees are also provided a pension and free County healthcare to supplement the Medicare program, resources previously allocated to this expense will be redirected to maintaining core services. Savings are projected to be \$100,000 in 2011. However the cost of providing this benefit to all of the estimated 2,542 active employees and spouses previously eligible when they retire would be over \$3 million annually.</p> <p>Org. 1972 – Wage and Benefit Modification Account</p> <p>Modify the narrative in Org. 1972 as follows:</p> <p><u>Based on the pension modifications outlined above, the annual pension service cost (“normal cost”) is expected to trend down from the current 8.9% of salary to less than 8% as the changes are applied to more employees. In order to provide a valuable and sustainable retirement benefit, employees eligible for pension benefits (regardless of vesting status) will contribute two percent of their salary on a pre-tax basis to the County’s pension system beginning January 1, 2011. The goal is to have employees</u></p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p>eventually contribute 4 percent of their salary toward their pension benefit, essentially paying 50 percent of the annual pension service cost.</p> <p><i>scw</i> Non-represented employees (except elected officials) shall be provided a one percent (1%) cost of living adjustment (COLA) beginning on June 12, 2011 (pay period 14) and another 1% increase on December 11, 2011 (pay period 1 of 2012). The non-represented employee (except elected officials) pension contribution shall increase to 3 percent and 4 percent, respectively, of salary beginning in these pay periods. Compensation for other bargaining units is subject to approved labor agreements or collective bargaining negotiations. Should the County be unable to fully implement this provision by January 1, 2011, corrective actions including, but not limited to, layoffs, furloughs, and program/service reductions may be necessary to mitigate the shortfall.</p> <p>Employees eligible for pension benefits (regardless of vesting status) will contribute 5 percent of their annual salary to the County's pension system. This contribution is consistent with the national average for the public sector of 5 percent according to a report by the National Association of State Retirement Administrators. Milwaukee County employees currently make no contribution towards pension benefits. Implementation of this provision for all employees except non-represented employees will require agreement from the County's various labor unions. Should the County be unable to fully implement this provision by January 1, 2011, the County Executive is authorized to lay off up to 165 employees throughout all departments including staff in constitutional offices in order to achieve a similar level of savings and prevent a budget deficit. Pursuant to County Ordinance, ordinance amendments effectuating these changes shall be brought forward and reviewed by the Pension Study Commission and Pension Board and approved by the County Board prior to January 1, 2011.</p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p><u>The County Executive's 2011 Recommended Budget proposed initiatives related to pension and health care changes (wage and benefit concessions) designed to save approximately \$24.5 million in tax levy. This includes approximately \$4.2 million in unachieved savings in 2010 that is carried forward to 2011. An independent legal opinion received in 2002, as well as one provided by the Acting Corporation Counsel at the request of the Committee on Finance and Audit during 2011 budget deliberations, raises concerns on the ability to effectuate all of these initiatives. In light of potential litigation that may occur with the implementation of pension and health care changes included in the budget, Corporation Counsel will retain outside counsel, subject to approval by the County Board, to provide advice and guidance on these issues. Funding will be provided by funds included in Org. 1961 – Litigation Reserve Account.</u></p> <p>Org. 1996 – County Sales Tax Revenues</p> <ul style="list-style-type: none"> • Increase County Sales Tax Revenue by \$1,500,000 based on an analysis of recent trends. <p>Org. 1945 – Appropriation for Contingencies</p> <p>Modify the narrative language as follows:</p> <p>Funding for the Appropriation for Contingencies is increased by approximately 25% or \$1,500,000 <u>\$350,000</u> from \$5,800,000 to \$7,300,000 <u>6,150,000</u>. The increase will provide additional resources for the County to respond to uncertainties for fiscal pressures including the following:</p> <p>The County's outside healthcare actuary has projected that County employee healthcare expenses could increase by as much as 12% from 2010 to 2011. The Fringe Benefits budget</p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p>includes funding for a 9% increase based upon historical averages. The remaining 3% increase of \$2.9 million is reserved in the Appropriation for Contingencies. Should these funds not be necessary for employee healthcare expenses, they will remain available to be used for other unanticipated needs. <u>To provide protection against higher than budgeted health care costs, revenues of \$1,750,000 related to the Early Retiree Reinsurance Program (ERRP) are included in the Appropriation for Contingencies. The Affordable Care Act provides \$5 billion in financial assistance to help employers maintain coverage for early retirees age 55 and older who are not yet eligible for Medicare. The County is expected to have approximately \$7 million in eligible claims in 2011, depending in part on the availability of federal funds. Therefore, only \$1,750,000 in ERRP reimbursement is expected in 2011, or 25 percent of the total County claim. These funds can only be used to offset eligible health care expenses.</u></p> <p>Org. 1985 – Capital Outlay/Depreciation Contra</p> <ul style="list-style-type: none"> • Increase revenue by \$384,793 to align account with Airport depreciation. <p>Org. 1994 – State Exempt Computer Aid</p> <ul style="list-style-type: none"> • Increase State Exempt Computer Aid by \$667,047 based on a recent communication from the State on exempt computer valuations. | | | | |

| | | | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|---|---------------------------|-----------------------------------|--|-----------------------------------|-----------------------------------|---------------------|--------------------------|-----------------|
| County Executive Health Care Plan Design compared to County Board Amendment 1C002 | | | | | | | | |
| | Current HMO | Current PPO | CEX Plan Design PPO Only | Alt. Plan Design HMO | Alt. Plan Design PPO | | | |
| Monthly Premium Contribution | \$50 Single/ \$100 Family | \$90 Single/ \$180 Family | \$90 Single/ \$180 Family | \$75 Single/ \$150 Family | \$75 Single/ \$150 Family | | | |
| In Network Deductible | \$0 | \$250 Single/ \$750 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | | | |
| Out of Network Deductible | NA | \$500 Single/ \$1,500 Family | \$1,000 Single/ \$1,000 Family | NA | \$1,000 Single/ \$3,000 Family | | | |
| FSA Contribution | NA | NA | NA | \$500/single \$1,500 Family | \$500/single \$1,500 Family | | | |
| Emergency Room Co-Pay | \$100 | \$100 | \$150 | \$150 | \$150 | | | |
| In-Network Office Visit Co-Pay | \$20 | \$20 | \$25 - primary care \$40 - specialist | \$20 | \$20 | | | |
| Out-of-Network Office Visit Co-Pay | NA | \$40 | \$50 - primary care \$80 - specialist | NA | \$60 | | | |
| In-Network Coinsurance | 100% | 90% | 80% | 100% | 90% | | | |
| Out-of-Network Coinsurance | NA | 70% | 60% | NA | 70% | | | |
| In-Network Out-of-Pocket Maximum | NA | \$2,000 Single/ \$3,500 Family | \$4,500 Single/ \$9,000 Family | NA | \$2,500 Single/ \$5,000 Family | | | |
| Out-of-Network Out-of-Pocket Maximum | NA | \$3,500 Single/ \$6,000 Family | \$9,000 Single/ \$13,000 Family | | \$5,000 Single/ \$7,500 Family | | | |
| Prescription Co-Pays | | | | | | | | |
| Generic | \$5 | \$5 | \$5 | \$5 | \$5 | | | |
| Preferred Brand | \$30 | \$30 | \$30 | \$30 | \$30 | | | |
| Non-Preferred | \$40 | \$40 | \$30 | \$50 | \$50 | | | |
| Mail Order | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day mandatory mail | 1 co-pay/90 day mandatory mail | | | |
| Preventative Care | 100% | 100% | 100% | 100% | 100% | | | |
| <p>This amendment will increase tax levy by \$3,645,790. (1C002) (Vote: 6-1) (No: Mayo) Approved by CB 11-8 (Noes: Borkowski, Cesarz, DeBruin, Larson, Mayo, Rice, Sanfelippo, Weishan)</p> | | | | | | | | |

**Veto No. 14 Early Retiree Reinsurance Program Language
Amendment 1C002**

| | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|----|---|---|--|--|--|-----------------|
| | | EMPLOYEE FRINGE BENEFITS, WAGE AND BENEFIT MODIFICATION ACCOUNT, COUNTY SALES TAX REVENUE, APPROPRIATION FOR CONTINGENCIES, CAPITAL OUTLAY/DEPRECIATION CONTRA, STATE EXEMPT COMPUTER AID AND VARIOUS DEPARTMENTAL BUDGETS AFFECTED BY ORG. 1972 | 1950 1972 1996 1945 1985 1994 | | | |
| 5. | To amend the County Executive's 2011 Recommended Budget for Org. Units No. 1950 – Employee Fringe Benefits, 1972 – Wage and Benefit Modification Account, 1996 – County Sales Tax revenue, 1945 – Appropriation for Contingencies and 1985 – Capital Outlay/Depreciation Contra by making the following adjustments: Org. 1950 Delete the chart related to the New Plan Design costs and replace with the Chart attached to this amendment for alternative HMO and PPO plan design. Modify the narrative as follows: <i>Estimated Savings</i> The 2011 Budget assumes that the new plan design is applied to non-represented active employees and all retirees. Cambridge Advisory Group estimates the annual savings from these plan design changes will be approximately \$12.8 <u>8.2</u> million per year (tax levy savings of \$10.0 <u>6.4</u> million). <u>These savings include providing active employees with the health care benefit (those who pay monthly health care premiums) an automatic contribution to their flexible spending account (FSA) of \$500 for single and \$1,500 for family plans. Unused FSA monies at the end of the year will flow back to Milwaukee County.</u> | 1950 1972 1996 1945 1985 1994 | \$4,779,928 \$7,215,741 \$0 (\$2,900,000) (\$1,150,000) \$0 \$0 \$10,845,669 <u>9,095,669</u> | \$1,169,067 \$1,728,972 \$1,500,000 <u>0</u> \$1,750,000 \$384,793 <u>\$667,047</u> \$7,199,879 <u>5,449,879</u> | \$3,610,861 \$5,486,769 (\$1,500,000) (\$2,900,000) (\$384,793) <u>(\$667,047)</u> \$3,645,790 | |
| | | | | | Note: (Most Departments will be impacted by changes to Org. 1950 & 1972) | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p><i>Impact on OPEB Liability</i></p> <p>The County's current OPEB liability is over \$1.5 billion. As a result of the significant savings the new plan design is able to achieve for health care claims associated with current and future retirees the County's OPEB liability will decrease by approximately \$149 <u>131.4</u> million. Combined with plan design changes already implemented by the County during 2009 and 2010, and the proposed 2011 design changes, Cambridge estimates that the County's total OPEB liability will <u>be reduced by a range of \$231 to \$275</u> \$293.3 million or 19.0 <u>15.4 to 18.4%</u>. <u>A new OPEB study will need to be done to refine these estimates.</u></p> <p>Add the following language to Org. 1950:</p> <p><u>The Employee Benefits Workgroup shall examine and develop recommendations for the possible implementation of a voluntary employee benefits association (VEBA), or similar program, to allow the County to make tax deferred employee payments (i.e. sick payouts) that can be used for post-retirement health care expenditures or other eligible expenses. These types of programs can reduce both the employer's and employee's tax obligations. A report from the Workgroup shall be submitted to the County Board for consideration in the March 2011 cycle.</u></p> <p><u>The Employee Benefits Division, working in conjunction with the Director of Audits, shall issue an RFP for a dependent eligibility audit. This audit would help ensure that the enrollees in the Milwaukee Health care plan are eligible to participate based on the guidelines outlined in the Milwaukee County Ordinances. Dependent audits can have a significant return on investment while maintaining proper controls and fiduciary oversight of this valuable employee benefit. These audits usually include heavy communication to employees followed by an "amnesty" program to remove ineligible dependents (e.g. divorced spouses, etc.). A proposal shall be submitted to the Committees on Personnel and</u></p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p><u>Finance and Audit for consideration in the March 2011 cycle.</u></p> <p>Modify the language on page 1950-4 as follows:</p> <p>In addition to the benefits described above, the County has historically provided for reimbursement of the Medicare Part B premium for retired employees, including their eligible beneficiaries over age 65, who retired with 15 or more years of pension-credited service or are on Disability Medicare. \$5,983,300 is budgeted for this expense based on rates established by the Federal Government and published by the Centers for Medicare and Medicaid Services. This represents an increase of \$77,167 from 2010. However, the County will cease providing this reimbursement for employees who retire after <u>December March 31, 2011</u>. Given that Medicare Part B premiums are income-adjusted and eligible County employees are also provided a pension and free County healthcare to supplement the Medicare program, resources previously allocated to this expense will be redirected to maintaining core services. Savings are projected to be \$100,000 in 2011. However the cost of providing this benefit to all of the estimated 2,542 active employees and spouses previously eligible when they retire would be over \$3 million annually.</p> <p>Org. 1972 – Wage and Benefit Modification Account</p> <p>Modify the narrative in Org. 1972 as follows:</p> <p><u>Based on the pension modifications outlined above, the annual pension service cost (“normal cost”) is expected to trend down from the current 8.9% of salary to less than 8% as the changes are applied to more employees. In order to provide a valuable and sustainable retirement benefit, employees eligible for pension benefits (regardless of vesting status) will contribute two percent of their salary on a pre-tax basis to the County’s pension system beginning January 1, 2011. The goal is to have employees</u></p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p><u>eventually contribute 4 percent of their salary toward their pension benefit, essentially paying 50 percent of the annual pension service cost.</u></p> <p><u>Non-represented employees (except elected officials) shall be provided a one percent (1%) cost-of-living adjustment (COLA) beginning on June 12, 2011 (pay period 14) and another 1% increase on December 11, 2011 (pay period 1 of 2012). The non-represented employee (except elected officials) pension contribution shall increase to 3 percent and 4 percent, respectively, of salary beginning in these pay periods.</u></p> <p><u>Compensation for other bargaining units is subject to approved labor agreements or collective bargaining negotiations. Should the County be unable to fully implement this provision by January 1, 2011, corrective actions including, but not limited to, layoffs, furloughs, and program/service reductions may be necessary to mitigate the shortfall.</u></p> <p>Employees eligible for pension benefits (regardless of vesting status) will contribute 5 percent of their annual salary to the County's pension system. This contribution is consistent with the national average for the public sector of 5 percent according to a report by the National Association of State Retirement Administrators. Milwaukee County employees currently make no contribution towards pension benefits. Implementation of this provision for all employees except non-represented employees will require agreement from the County's various labor unions. Should the County be unable to fully implement this provision by January 1, 2011, the County Executive is authorized to lay-off up to 165 employees throughout all departments including staff in constitutional offices in order to achieve a similar level of savings and prevent a budget deficit. Pursuant to County Ordinance, ordinance amendments effectuating these changes shall be brought forward and reviewed by the Pension Study Commission and Pension Board and approved by the County Board prior to January 1, 2011.</p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------|---------------------|--------------------------|-----------------|
| | <p><u>The County Executive's 2011 Recommended Budget proposed initiatives related to pension and health care changes (wage and benefit concessions) designed to save approximately \$24.5 million in tax levy. This includes approximately \$4.2 million in unachieved savings in 2010 that is carried forward to 2011. An independent legal opinion received in 2002, as well as one provided by the Acting Corporation Counsel at the request of the Committee on Finance and Audit during 2011 budget deliberations, raises concerns on the ability to effectuate all of these initiatives. In light of potential litigation that may occur with the implementation of pension and health care changes included in the budget, Corporation Counsel will retain outside counsel, subject to approval by the County Board, to provide advice and guidance on these issues. Funding will be provided by funds included in Org. 1961 – Litigation Reserve Account.</u></p> <p>Org. 1996 – County Sales Tax Revenues</p> <ul style="list-style-type: none"> • Increase County Sales Tax Revenue by \$1,500,000 based on an analysis of recent trends. <p>Org. 1945 – Appropriation for Contingencies</p> <p>Modify the narrative language as follows:</p> <p>Funding for the Appropriation for Contingencies is increased by approximately 25% or \$1,500,000 <u>\$350,000</u> from \$5,800,000 to \$7,300,000 <u>6,150,000</u>. The increase will provide additional resources for the County to respond to uncertainties for fiscal pressures including the following:</p> <p>The County's outside healthcare actuary has projected that County employee healthcare expenses could increase by as much as 12% from 2010 to 2011. The Fringe Benefits budget</p> | | | | |

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|--------------------------|-----------------|
| | <p>includes funding for a 9% increase based upon historical averages. The remaining 3% increase of \$2.9 million is reserved in the Appropriation for Contingencies. Should these funds not be necessary for employee healthcare expenses, they will remain available to be used for other unanticipated needs. To provide protection against higher than budgeted health care costs, revenues of \$1,750,000 related to the Early Retiree Reinsurance Program (ERRP) are included in the Appropriation for Contingencies. The Affordable Care Act provides \$5 billion in financial assistance to help employers maintain coverage for early retirees age 55 and older who are not yet eligible for Medicare. The County is expected to have approximately \$7 million in eligible claims in 2011, depending in part on the availability of federal funds. Therefore, only \$1,750,000 in ERRP reimbursement is expected in 2011, or 25 percent of the total County claim. These funds can only be used to offset eligible health care expenses.</p> <p>Org. 1985 – Capital Outlay/Depreciation Contra</p> <ul style="list-style-type: none"> • Increase revenue by \$384,793 to align account with Airport depreciation. <p>Org. 1994 – State Exempt Computer Aid</p> <ul style="list-style-type: none"> • Increase State Exempt Computer Aid by \$667,047 based on a recent communication from the State on exempt computer valuations. | | | | |

| | | | | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds*</u> | <u>Tax Levy</u> |
|--|--|------------------------------|-----------------------------------|--|-----------------------------------|-----------------------------------|--------------------------|-----------------|
| County Executive Health Care Plan Design compared to County Board Amendment 1C002 | | | | | | | | |
| | | <u>Current HMO</u> | <u>Current PPO</u> | <u>CEX Plan Design PPO Only</u> | <u>All. Plan Design HMO</u> | <u>All. Plan Design PPO</u> | | |
| Monthly Premium Contributions | | \$90 Single/ \$100 Family | \$90 Single/ \$180 Family | \$90 Single/ \$180 Family | \$75 Single/ \$150 Family | \$75 Single/ \$150 Family | | |
| In-Network Deductible | | \$0 | \$250 Single/ \$750 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | \$500 Single/ \$1,500 Family | | |
| Out-of-Network Deductible | | NA | \$500 Single/ \$1,500 Family | \$1,000 Single/ \$3,000 Family | NA | \$1,000 Single/ \$3,000 Family | | |
| PFA Contribution | | NA | NA | NA | \$500/single \$1,500 Family | \$500/single \$1,500 Family | | |
| Emergency Room Co-Pay | | \$100 | \$100 | \$150 | \$150 | \$150 | | |
| In-Network Office Visit Co-Pay | | \$10 | \$20 | \$25 - primary care \$40 - specialist | \$20 | \$30 | | |
| Out-of-Network Office Visit Co-Pay | | NA | \$40 | \$50 - primary care \$80 - specialist | NA | \$60 | | |
| In-Network Coinsurance | | 100% | 90% | 80% | 100% | 90% | | |
| Out-of-Network Coinsurance | | NA | 70% | 60% | NA | 70% | | |
| In-Network Out-of-Pocket Maximum | | NA | \$2,000 Single/ \$3,500 Family | \$4,500 Single/ \$9,000 Family | NA | \$2,500 Single/ \$5,000 Family | | |
| Out-of-Network Out-of-Pocket Maximum | | NA | \$3,500 Single/ \$6,000 Family | \$9,000 Single/ \$18,000 Family | | \$5,000 Single/ \$7,500 Family | | |
| Prescription Co-Pays | | | | | | | | |
| Generic | | \$5 | \$5 | \$5 | \$5 | \$5 | | |
| Preferred Brand | | \$20 | \$20 | \$30 | \$30 | \$30 | | |
| Non-Preferred | | \$40 | \$40 | \$50 | \$50 | \$50 | | |
| Mail Order | | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day | 1 co-pay/90 day mandatory mail | 1 co-pay/90 day mandatory mail | | |
| Preventative Care | | 100% | 100% | 100% | 100% | 100% | | |
| <p>This amendment will increase tax levy by \$3,645,790. (1C002) (Vote: 6-1) (No: Mayo) Approved by CB 11 - 8 (Noes: Borkowski, Cesarz, DeBruin, Larson, Mayo, Rice, Sanfelippo, Weishan)</p> | | | | | | | | |

Veto No. 15 Statutory Changes on Department Head Termination
 Amendment 1C008

| | | <u>Org. Unit</u> | <u>Expenditures</u> | <u>Revenue or Bonds</u> | <u>Tax Levy</u> |
|--|---|------------------|---------------------|-------------------------|-----------------|
| | <p>WAGE & BENEFIT MODIFICATION ACCOUNT</p> | 1972 | | | |
| <p>6. ^{SKV} Amend Org. Unit No. 1972 Wage and Benefit Modification Account by inserting the following language:</p> | <p>"Each departmental budget includes language specifying that department heads 'are required to operate within their expenditure appropriations and their overall budgets' and that under Wis. Stats. 59.60(12), a county officer who violates the requirements of responsible budget administration 'may be removed for cause'. The County Board of Supervisors has frequently needed to correct merit, audit or otherwise confront operational difficulties in departments that are caused at least in part, through the mismanagement or ineffective management of the director in charge of the department. However, the County Board is prohibited by law from formally reprimanding or removing department heads and division directors who demonstrably fail in their jobs. To make department heads more accountable to the taxpayers, Milwaukee County Intergovernmental Relations staff is authorized to pursue changes in Wisconsin State Law to permit the County Board of Supervisors to remove appointed department heads upon a two-thirds vote of the County Board of Supervisors."</p> <p>This amendment results in a \$0 tax levy impact. (1C008) (Vote: 7-0)</p> <p>Approved by CB 16-3 (Moss, Cesarz, Rice, Santolippo)</p> | 1972 | \$0 | \$0 | \$0 |

Veto No. 16 Tax Levy

NOV 08 2010

On Adoption

10-9

File No. 10-347
(Journal, September 30, 2010)

2
3 From the Committee on Finance & Audit

4 FINAL 2011 TAX LEVY FOR 2011 GENERAL COUNTY PURPOSES

5 WHEREAS, the County Executive's Budget for General County Purposes as
6 submitted to the County Board on September 30, 2010, has been amended by
7 amendments detailed in the minutes of this meeting, now, therefore,

8 BE IT RESOLVED, that there is hereby levied the sum of \$262,148,753
9 taxable property in the County of Milwaukee for General County Purposes.

Skw

10
11
12
13


Elizabeth Coggs
Finance & Audit Committee Chair

Veto No. 16 Tax Levy

File No. 10-347
(Journal, September 30, 2010)

NOV 08 2010

On Adoption
10-9

3 From the Committee on Finance & Audit

4 FINAL 2011 EXPENDITURE FOR 2011 GENERAL COUNTY PURPOSES

5 WHEREAS, the County Executive's Budget for General County Purposes as
6 submitted to the County Board on September 30, 2010, has been amended by
7 amendments detailed in the minutes of this meeting, now, therefore,

8 BE IT RESOLVED, that the amended budget for General County Purposes as shown
9 in summary form in the minutes of this meeting and totaling \$ 1,301,923,862 be and the
10 same is hereby adopted. 1,279,349,744

SKW

11
12
13
14


Elizabeth Coggs
Finance & Audit Committee Chairman