

12-08-2016 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
 A DEPARTMENTAL

Action Required  
 Finance, Personnel and Audit Committee

WHEREAS, department requests for transfers within their own accounts have been received by the Department of Administrative Services, Office of Performance, Strategy and Budget, and the Director finds that the best interests of Milwaukee County will be served by allowance of such transfers;

THEREFORE, BE IT RESOLVED, that the Director, Department of Administrative Services, is hereby authorized to make the following transfers in the 2017 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>1930 – Offset to Internal Service Charges</u>		
	9762 – Offset to Internal Service Charges		\$53,122,861
	3862 – Offset to Internal Service Charges	\$53,122,861	

In order to accurately represent total County expenditures and revenues, all crosscharges between two different departments are offset in a non-departmental account - Org. Unit 1930. The offset in this org unit insures that expenditures related to crosscharges are not double counted and that revenue received by the County is actual cash received.

Amendment 1A036 to the 2017 Adopted Budget removed crosscharge expenditures in the departments of elected officials. Appropriately included in this amendment was a change to Org. Unit 1930 to update the internal offset to reflect the reduction in crosscharges. However, the change to Org. Unit 1930 was shown as a reduction (negative) in expenditures and revenues and should have been an increase (positive) in expenditures and revenues. So while the amendment should have had no change to expenditures and revenues, it actually had the erroneous effect of reducing County expenditures and revenues.

Because of this error, total County expenditures and revenues are understated by approximately \$53 million. The fund transfer shown above will correct this understatement and provide a more accurate reflection of the total County anticipated expenditures and revenues.

No property tax levy impact occurs from approval of this appropriation transfer request as the increase in expenditure authority for Internal Service Charge Offset is fully offset with reimbursement revenue from Internal Service Revenue Offset.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 15, 2016.

2)		<u>From</u>	<u>To</u>
	<u>5800 – Department of Transportation</u>		
	2699 – Other Federal Grants & Reimbursements	\$ 530,000	
	4999 – Other Miscellaneous Revenue	\$ 270,000	
	8204 – Other Transportation Program Expense		\$ 800,000

MCDOT is requesting authority to re-establish revenue and expenditure authority for existing Federal Transit Authority (FTA) Section 5310 grant. MCDOT is the administrator of these awards, and due to delays in state administration’s contract negotiations, MCDOT did not receive funds with enough time to expend them fully and complete the projects. This fund transfer will allow for the funds to be re-established and rolled over into 2017.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 15, 2016.