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11-21-2014 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
A DEPARTMENTAL - RECEIPT OF REVENUE

Action Required

Finance, Personnel and Audit Committee
County Board (2/3 Vote)

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

THEREFORE, BE IT RESOLVED, that the Director, Department of Administrative Services, is hereby authorized to make the following transfers in the 2014 appropriations of the respective listed departments:

	<u>From</u>	<u>To</u>
1) <u>7931 – Elderly Services</u>		
6149 – Prof Services Nonrecurring		\$7,350
6999 – Sundry Services		\$23,105
8123 – Purchase of Service		\$100,000
2255 – Social Serv Purchase (BCA)	\$137,000	
2699 – Other State Grants & Reimbursement	\$30,455	
<u>7932 – Elderly Nutrition</u>		
8123 – Purchase of Service		\$37,000
<u>7973 –Protective Services</u>		
2255 – Social Serv Purchase (BCA)		\$137,000
8123 – Purchase of Service	\$137,000	

A transfer of \$304,455 is requested by the Director, Department on Aging, to recognize the receipt of grant revenue and realign expenses within the department.

A revenue increase of \$30,455 is related to an amendment to the state and county contract for additional funds provided for Domestic Abuse in Later Life Services. These funds will be put towards consulting, seminars, and training on domestic abuse.

This transfer realigns 2014 Adopted Budget to reflect underspending of \$137,000 and related revenue in the Aging Resource Center, offset by an increase in expenditures of \$37,000 for United Community Center, Inc., which serves elderly residents of Milwaukee County through a meal site and reflects an increase in expenditures of \$100,000 for Transit Express, Inc. Transit Express provides door-to-door or shared ride services, including medical, non-medical and individual group trips as well as picking up individuals from pre-defined residential settings and transporting to various grocery stores. The

expenditure increases are due to increase in service demand and a desire to implement cost savings measures.

Approval of this transfer results in \$0 tax levy impact; there are no matching funds required.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 23, 2014.

DRAFT

11-21-2014 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
B CAPITAL - RECEIPT OF REVENUE

Action Required

Finance, Personnel and Audit Committee
County Board (2/3 Vote)

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

THEREFORE, BE IT RESOLVED, that the Director, Department of Administrative Services, is hereby authorized to make the following transfers in the 2014 appropriations of the respective listed departments:

	<u>FROM</u>	<u>TO</u>
1) <u>WO20504 - CCAP Scanning Equipment*</u>		
6146 Prof. Serv-Cap/Major Mtce		\$70,000
4905 Sale of Capital Assets	\$70,000	
<u>WE05601 - Acute & Children's' Unit Whiteboard Units*</u>		
8552 Machine and Equipment - New (cap)		\$145,000
4905 Sale of Capital Assets	\$145,000	
<u>4900 - Medical Examiner Office</u>		
8552 Machine and Equipment - New (cap)		\$55,000
4905 Sale of Capital Assets	\$55,000	
<u>0763 - Parks Amenities Matching Fund</u>		
6610 R/M-Bldg and Structures		\$200,000
7100 Bldg & Rdwy Mat (bud)		\$50,000
4905 Sale of Capital Assets	\$250,000	
<u>0753 - Economic Development Reserve Fund</u>		
0753 Rsrv for Economic Development		\$2,420,000
<u>1945 - Appropriation of Contingency</u>		
4905 Sale of Capital Assets	\$2,420,000	

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

The Director of the Department of Administrative Services is requesting an appropriations transfer in the amount of \$2,940,000 to recognize land sales proceeds from the payment by the UWM Innovation Park LLC (UWM) for the Northeast Quadrant of the County Grounds per the 2009 Adopted Resolution 11-53.

The land sale payments from UWM received earlier this year (and referenced above) left a remaining balance to be paid to the County of \$3,025,000. On October 27, 2014, a final payment of \$3,025,000 was made by UWM and received by the DAS-ED Director. As a result, all payments for the sale of the County land in the Northeast Quadrant of the County Grounds (per 2009 Adopted Resolution 11-53) are now paid in full.

Although \$3,025,000 was received by the County, this appropriation transfer only increases the revenue budgets by \$2,940,000 since \$85,000 is being allocated to the DAS-ED operating budget in accordance with the 2014 Adopted Budget.

Innovation Fund Projects

County Board Resolution 14-290, stated that financing for the Milwaukee County Innovation Fund Projects was to be provided with land sale revenue from the UWM County Grounds transaction. A total of \$3,584,000 has already been allocated for Tier 1 Innovation fund Projects.

This appropriation transfer funds the remaining Tier 2 Innovation Fund Projects for a total of \$520,000. Although it was originally anticipated that the proceeds would be related to a hotel development, the balance of of the proceeds, although paid in full, did not include this specific item.

Department	Project Title	Funding Amount
Combined Courts	CCAP Scanning Equipment	\$70,000
Behavioral Health Division	Acute & Children's' Unit Whiteboard Units	\$145,000
Medical Examiner	iSTAT Chemical Analyzer	\$15,000
Medical Examiner	Digital Dental X-Ray Equipment	\$40,000
Parks	Amenities Matching Fund	\$250,000
TOTAL		\$520,000

Economic Development

County Board Resolution 11-061 created an Economic Development Fund, which was to be financed by 25% of all net revenue from real estate sales.

This appropriation transfer seeks to provide \$2,420,000 (80%) of the proceeds related to this transaction towards economic development.

Of the \$2,420,000, \$1,800,000 is being requested in a separate resolution (as part of the December 2014 County Board Committee cycle) by the DAS-ED Director to be appropriated towards activities related to the former Community Correctional Center (CCC) facility. These activities include either demolition of the CCC or rehabilitation of the CCC. The activity and appropriation will be contingent upon any County Board approved Development Agreement for the CCC or Offer to Purchase the CCC.

The remaining \$620,000 is requested to be allocated to the Economic Development Reserve Fund.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 23, 2014.

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11-21-2014 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS C UNALLOCATED CONTINGENCY

Action Required

Finance, Personnel and Audit Committee
County Board (2/3 Vote)

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

THEREFORE, BE IT RESOLVED, that the Director, Department of Administrative Services, is hereby authorized to make the following transfers in the 2014 appropriations of the respective listed departments:

	<u>From</u>	<u>To</u>
1) <u>3010 – Election Commission</u>		
6030 – Advertising		\$20,343
6692 – Election Supplies/Programming		\$61,628
5199 – Salaries and Wages	\$26,755	
2999 – Revenue from Other Gov Units	\$36,000	
<u>1945 – Appropriation for Contingencies</u>		
8901 – Appropriation for Contingencies	\$19,216	

Request

A transfer in the amount of \$81,971 is requested by the County Election Commission to cover the cost of outstanding invoices for 2014.

The County is responsible for costs of programming voting machines, printing ballots, and publishing required election notices for the November 2014 general election. These costs were higher than expected due to two unanticipated County special elections and four unanticipated countywide referenda.

Funding for this transfer comes from surplus appropriations in personal services due to a vacancy that was filled in 2014, higher than expected reimbursements from municipalities for programming costs for the Spring 2014 election, and the appropriation for contingencies.

This transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 23, 2014.

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	<u>From</u>	<u>To</u>
2) <u>3090 – Office of the Treasurer</u>		
8466 – Unpaid Pers Prop Tax Chg		\$841,000
 <u>1945 – Appropriation for Contingencies</u>		
8901 – Appropriation for Contingencies	\$841,000	

Request

The Office of the Treasurer requests a fund transfer in the amount of \$841,000 to allocate funds from the Appropriation for Contingencies to an account to pay municipalities for property tax chargebacks.

The County received a notification from the State of Wisconsin on November 13 that due to various palpable errors affecting equalized value, property tax liabilities were refunded or rescinded during 2013 for taxes payable in 2014. According to the State of Wisconsin, the totals by municipality are as follows:

Village of Fox Point:	\$2,054.44
Village of River Hills:	\$2,466.74
City of Cudahy:	\$7,307.19
City of Milwaukee:	\$822,309.17

The State communication indicates that the County is required to make this payment to the above municipalities no later than February 15, 2015. The Office of the Treasurer's 2014 adopted budget for these items is \$300,000, of which approximately \$194,400 has been spent through November 21, 2014. This fund transfer would ensure that adequate funds are available in the Office of the Treasurer to make the above payments.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 23, 2014.

	<u>From</u>	<u>To</u>
3) <u>1945 – Appropriation for Contingencies</u>		
8901 – Appropriation for Contingencies		\$569,000
4959 – Recoveries	\$569,000	
<u>Project WO150012 Courthouse Fire #</u>		
8589 – Other Capital Outlay (CAP)		\$2,046,454
4959 – Recoveries	\$2,046,454	

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

Request

The Director, Office of Performance, Strategy & Budget requests a fund transfer in the amount of \$2,615,454, to deposit insurance recovery funds of \$569,000 into the Appropriation for Contingencies and the balance of \$2,046,454 into Project WO150012 Courthouse Fire.

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During the January/February 2014 cycle of the County Board of Supervisors, \$4,069,000 was provided from the 2013 Appropriation for Contingencies to fund work related to the Courthouse Fire (Project WO150 Courthouse Fire). Of this amount, \$2,675,000 was allowed to be carried over into 2014 for work performed during that calendar year (file no. 14-127). The remainder, \$1,394,000, was provided for work done during calendar year 2013. It was anticipated at the time of this action that the County's property insurance carrier would reimburse the County for these costs in the full amount of \$4,069,000. These funds were provided from the 2013 surplus, and fiscal year 2013 is now closed.

In July 2014, the County received reimbursement for fire-related costs from the State Office of the Commissioner of Insurance in the amount of \$3,500,000. Because fiscal year 2013 had been closed, the funds were applied to fiscal year 2014. A September appropriation transfer was approved by the County Board and County Executive that placed these funds into the 2014 Appropriation for Contingencies Account.

In September 2014, the County received \$800,000 from the Cincinnati Insurance and \$800,000 from the State Office of the Commissioner of Insurance. In November 2014, the County received the final payment of \$1,015,454 from the State Office of the Commissioner of Insurance. The total amount received in insurance proceeds related to the Courthouse Fire is \$19,114,954.

This appropriation transfer creates budgets for the insurance proceeds that were received in September and November 2014 (Total: \$2,615,454). Of the \$2,615,454, \$569,000 is requested to be allocated to the Appropriation for Contingencies Account and the balance (\$2,046,454) is being requested to finance remaining expenses in the Courthouse Fire Project. The Department of Administrative Services, is in the process of paying final invoices and performing a final reconciliation of project revenues and expenses.

There is no tax levy impact from this fund transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 23, 2014.

DRAFT

11-21-2014 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
D ALLOCATED CONTINGENT FUND

Action Required
Finance Committee
County Board (2/3 Vote)

WHEREAS, your committee has received from the Department of Administration, Fiscal Affairs, the following department requests for transfer to the 2014 appropriations from the allocated contingent fund and 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 Administration, is hereby authorized to make the following transfers in the 2014 appropriations from the allocated contingent fund:

	<u>From</u>	<u>To</u>
1) <u>1020 – Office of Government Affairs</u>		
6040 – Membership Dues		\$30,000
7999 – Sundry Supplies & Services		\$51,500
5199 – Salaries-Wages	\$47,600	
5312 – Social Security	\$3,900	
8902 – Appr for Conting – Alloc	\$30,000	

The Director, Office of Government Affairs requests a fund transfer in the amount of \$81,500 to reallocate expenditure authority from surplus wages and social security, and a departmental contingency appropriation, to the Membership Dues and Sundry Commodities.

Consistent with practice across the county, the transferred funds will be used to pay membership dues for the 2015 membership year in calendar year 2014. Additionally, this transfer will provide \$51,500 of unused salary appropriations for purchase of a Constituent Relation Management (CRM) system for the office to make more efficient its work on constituent relations.

There is no tax levy impact from this fund transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 23, 2014.

DRAFT

11-21-2014 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
E DEPARTMENTAL OTHER

Action Required

Finance, Personnel and Audit Committee
County Board (Majority Vote)

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

THEREFORE, BE IT RESOLVED, that the Director, Department of Administrative Services, is hereby authorized to make the following transfers in the 2014 appropriations of the respective listed departments:

	<u>From</u>	<u>To</u>
1) <u>9000 – Parks, Recreation, and Culture</u>		
0755 - Reserve for Imprest Fund	\$17,845	
6503 - Equipment Rental – Short Term		\$17,845

The Director of the Department of Parks, Recreation and Culture requests a fund transfer of \$17,845 to reverse the April 2014 increase of \$14,000 and the July 2014 increase of \$3,845 to the Parks Department Imprest Fund.

The Parks Department Imprest Fund is utilized for two purposes:

1. To reimburse employees for petty cash purchases.
2. Start up cash for the many revenue producing operations throughout the Park System.

The increase was only needed for May to October, due to the seasonal nature of these activities. Therefore, this increase can be returned to the operations account in December.

This transfer decreases the Parks Imprest Fund from \$60,000 to \$42,155 and has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 23, 2014.

DRAFT

11-21-2014 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
F 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, Fiscal Affairs, and the Director finds that the best interests of Milwaukee County will be served by allowance of such transfers;

THEREFORE, BE IT RESOLVED, that the Director, Department of Administrative Services, is hereby authorized to make the following transfers in the 2014 appropriations of the respective listed departments:

	<u>From</u>	<u>To</u>
1) <u>7932 – Elderly Nutrition</u>		
8123 – Purchase of Service		\$75,000
<u>7962– Information and Outreach</u>		
5199 – Salaries-Wages	\$50,000	
<u>7972 – Elder Abuse</u>		
5199 – Salaries-Wages	\$25,000	

A transfer of \$75,000 is requested by the Director, Department on Aging, to realign expenditures within the department.

Expenditures are increased by \$50,000 for Goodwill Industries to provide home-delivered meals due to an increase in demand. Expenditures are increased by \$25,000 for a nutrition study by the University of Wisconsin – Milwaukee. Expenditure authority is transferred from salaries-wages due to underspending.

Approval of this transfer results in \$0 tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE NOVEMBER 23, 2014.

		<u>From</u>	<u>To</u>
2) <u>1000 – County Board</u>			
7910	- Office Supplies		\$5,000
7917	- Data Processing Supplies		\$5,000
5199	- Salaries-Wages	\$9,289	
5312	- Social Security Taxes	\$711	

The County Board has surplus appropriations in its personal services due to lower than anticipated staffing levels over the course of the year.

The Board is requesting an appropriation transfer to transfer \$10,000 from personal services to commodities accounts for the purchase of office and processing supplies.

This fund transfer has no tax levy impact and will ensure that the Board operates within the allocation provided in the 2014 Adopted Budget that included a substantial budget reduction to Org. Unit 1000 due to the implementation of 2013 Wisconsin Act 14.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE DECEMBER 8, 2014.

2014 BUDGETED CONTINGENCY APPROPRIATION SUMMARY**UNALLOCATED CONTINGENCY ACCOUNT**

2014 Budgeted Unallocated Contingency Appropriation Budget	\$4,344,544
Approved Transfers from Budget through December 11, 2014	
Corporation Counsel Positions	\$ (57,428)
County Board Crosscharge Fix	\$ (84,030)
Comptroller Living Wage Positions	\$ (78,374)
Corporation Counsel Transit Legal Services	\$ (50,000)
Corporation Counsel Litigation Reserve	\$ (285,000)
Risk Management - Workers Compensation	\$ (2,000,000)
Civil Service Legal Fees	\$ (20,000)
ATC Easement Proceeds	\$ 607,697
Fleet Parts & Services Winter Costs	\$ (405,000)
July 2014 Fire Insurance Proceeds	\$ 3,500,000
Farm and Fish Hatchery Water Pump	\$ (200,000)
Unallocated Contingency Balance December 11, 2014	\$5,272,409
Transfers from the Unallocated Contingency Pending in Finance, Personnel & Audit Committee through December 11, 2014	
Election Commission Referenda Costs	\$ (19,216)
November 2014 Fire Insurance Proceeds	\$ 569,000
Corporation Counsel Estate of Paul Haugen Settlement	\$ (210,000)
Treasurer Property Tax Chargeback	\$ (841,000)
UWM Land Sales*	\$ -
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ (501,216)
Net Balance	\$4,771,193

* = A resolution submitted for the December cycle would subsequently transfer these funds to the Economic Development fund; therefore the amount is listed as \$0

ALLOCATED CONTINGENCY ACCOUNT

2014 Budgeted Allocated Contingency Appropriation Budget	\$3,314,130
Approved Transfers from Budget through December 11, 2014	
UWM Land Sale	\$ 3,750,000
Innovation Fund Allocation	\$ (3,740,000)
Sheriff Absconder Unit	\$ (338,130)
Allocated Contingency Balance December 11, 2014	\$2,986,000
Transfers from the Allocated Contingency Pending in Finance, Personnel & Audit Committee through December 11, 2014	
N/A	
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ -
Net Balance	\$ 2,986,000