

# DRAFT

Fiscal Year 2014

1-9-2015 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, 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:

1		<u>From</u>	<u>To</u>
	<u>7931 – Elderly Services</u>		
	8123 – Purchase of Service		\$100,000
	<u>7932– Elderly Nutrition</u>		
	7300 – Purchase of Service		\$37,000
	<u>7932– Elderly Nutrition</u>		
	7300 – Food & Provisions	\$37,000	
	<u>7932– Elderly Nutrition</u>		
	5199 – Salaries-Wages	\$10,000	
	<u>7961– ARC Administration</u>		
	5199 – Salaries-Wages	\$20,000	
	<u>7962– Information and Outreach</u>		
	5199 – Salaries-Wages	\$20,000	
	<u>7965 – Support Specialist</u>		
	5199 – Salaries-Wages	\$10,000	
	<u>7972 – Elder Abuse</u>		
	5199 – Salaries-Wages	\$10,000	
	<u>7973 – Protective Services</u>		
	5199 – Salaries-Wages	\$30,000	

A 2014 transfer of \$137,000 is requested by the Director, Department on Aging, to realign expenditures within the department.

Due to an increase in demand, \$100,000 is being transferred to a purchase of service contract with Transit Express Inc. for door-to-door and shared ride services. These services include medical, nonmedical and individual group trips. This is offset with \$100,000 from underspending on salaries-wages.

\$37,000 is also transferred to a purchase of service contract with United Community Center, Inc. for congregate senior meals at a non-county run senior center.

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

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

2		<u>From</u>	<u>To</u>
	9000 – Parks, Recreation, and Culture		
	4062 – Restaurant Concessions	\$200,000	
	6050 – Contracts Pers Serv - Short		\$200,000

The Department of Parks, Recreation & Culture requests a 2014 transfer in the amount of \$200,000 to reallocate surplus concession revenue to cover the first phase cost of a needs assessment study to be completed by the Southeastern Wisconsin Regional Planning Commission (SEWRPC).

The successful traveling beer garden, during the summer of 2014, allowed for a surplus in concessions revenue.

There is a zero tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

3	<u>From</u>	<u>To</u>
9000 – Parks, Recreation, and Culture		
5199 – Salaries – Wages	\$200,000	
5312 – Social Security Taxes	\$50,000	
5318 – Unemployment	\$50,000	
6610 – Repairs/Maintenance Bldg & Structures		\$200,000
7667 – Resale Golf Merchandise		\$60,000
7970 – Tools & Minor Equipment		\$40,000

The Department of Parks, Recreation & Culture requests a 2014 transfer in the amount of \$300,000 to reallocate surplus Payroll & Unemployment Funds to cover unexpected costs in Commodities and Services.

- Repairs/Maintain Building Structures – Funds are needed to continue repairs on buildings and structures
- Golf Merchandise – Funds needed for additional merchandise that was sold
- Tools & Minor Equipment – additional equipment is needed.

Savings on salaries and unemployment is due to Parks cutting back on seasonal personnel and holding open permanent positions.

There is a zero tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

4		<u>From</u>	<u>To</u>
	9910 – UW Extension		
	5199 – Salaries – Wages	\$14,900	
	5312 – Social Security Taxes	\$1,100	
	5420 – Employee Health Care	\$3,000	
	5421 – Employee Pension	\$1,000	
	6050 – Contracts Pers Serv - Short		\$20,000

The Department of UW Extension requests a 2014 transfer in the amount of \$20,000 to reallocate surplus payroll funds to cover temp help in the service appropriation unit. UW Extension lost a staff person, mid-year, and decided to fill the position with a temporary worker to finish the calendar year.

This transfer has not impact on the tax levy.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

# DRAFT

Fiscal Year 2014

1-9-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
B 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:

1	<u>From</u>	<u>To</u>
3700 Office of the Comptroller		
0890 – State Reserve for Midwest	\$159,000	
8923 – Return of State Reserve		\$159,000

Milwaukee County established a reserve account in 2003 with funds received from Midwest Airlines of \$900,000 and \$4,000,000 from the State of Wisconsin Dept of Commerce/ Racine County CDBG funds. These funds have been invested by the Treasurer and are receiving interest. The reserve is security for two IDRIB loans used to build hangars for Midwest Airlines and Skyway Airlines. Under the agreement with the State of Wisconsin and Racine County, if principal payments are made by Midwest/ Skyway, the County must return an equivalent portion of the reserve balance to the State and Racine County. Republic Airlines on behalf of Midwest/ Skyway has repaid 3.14% of the original principal, therefore the County must return 3.14% of the trust balance outstanding of \$4,735,058.35. In 2013, the County paid \$149,000, in 2012 the County Paid \$143,00 and in 2011 the County paid 210,000.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

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Fiscal Year 2014

1-9-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
C 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:

1	<u>From</u>	<u>To</u>
4300 – House of Correction		
8502 – Major Mnt Build Expense		\$188,000
4999 – Other Misc Revenue	\$188,000	

Request

The House of Correction requests a fund transfer for additional energy saving measures at the House of Correction facility in Franklin.

As part of the Phase 2B Guaranteed Energy Savings Performance Contract for the HOC, Johnson Controls, Inc installed approximately \$1.8 million in energy-saving equipment and systems. Milwaukee County then applied for rebates made available from the Focus On Energy program and received \$188,000 in rebates. The House of Corrections plans to apply the rebate money toward installation of additional energy saving measures and will increase the existing contract amount with Johnson Controls by \$188,000.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

2		<u>From</u>	<u>To</u>
	5130 – Transportation Services		
	8528 - Major Maint Land Imp – Expense		\$5,000
	2299 - Other State Grants & Reimb	\$5,000	

A transfer of \$5,000 is requested by the Director of Transportation and the Director of Highway Operations to recognize revenue and increase expenditure authority in the Transportation Services Section due to an executed agreement with the Wisconsin DOT related to traffic mitigation in the Hale Interchange.

During the period from October 1 to December 31, 2014, work was performed in the Hale Interchange in Milwaukee County. Part of this work included costs incurred by Milwaukee County involving signal timing and equipment improvements. The agreement noted above covers 100% of costs related to this work.

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

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

# DRAFT

Fiscal Year 2014

1-9-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
D 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:

1		<u>From</u>	<u>To</u>
	2000 – Courts		
	6110 – Adversary Counsel Fees		\$655,000
	<u>1945 – Appropriation for Contingencies</u>		
	8901 – Appropriation for Contingencies	\$655,000	

## Request

The Clerk of Circuit Courts requests a fund transfer in the amount of \$655,000 to mitigate a potential deficit in the services appropriation unit.

In certain court cases, the judge may order attorney services to be paid by Milwaukee County. In 2014, \$1.55 million was budgeted for these services. Based in part to a judicial order that attorneys submit invoices to the County in a timely manner, a deficit of \$794,000 is expected in the Adversary Counsel Fees line item. As of December 17, sufficient funds are not available in the services appropriation unit to pay these required fees. The department has identified about \$139,000 in encumbrances that are not needed, resulting in a request of \$655,000 from the contingency account.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

2		<u>From</u>	<u>To</u>
	3010 – Election Commission		
	6403 – Ballots/Election Supplies		\$25,633
	<u>1945 – Appropriation for Contingencies</u>		
	8901 – Appropriation for Contingencies	\$25,633	

Request

The County Election Commission requests a fund transfer of \$25,633 for the destruction of election materials that are past the mandatory storage date.

In order to avoid storage costs, the County Election Commission seeks to destroy old election materials. These materials are no longer required to be maintained by the County due to the length of time that has passed from the election. The request of \$25,633 includes a \$1.50 per item charge for destruction and a \$1.00 per item charge for warehouse handling for each of the 10,253 items in questions.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

3		<u>From</u>	<u>To</u>
	3700 – Office of the Comptroller		
	5199 – Salaries & Wages		\$69,974
	5312 – Social Security Taxes		\$5,500
	6999 – Sundry Services		\$2,900
	<u>1945 – Appropriation for Contingencies</u>		
	8901 – Appropriation for Contingencies	\$78,374	

Request

The Director, Office of Performance, Strategy & Budget requests a fund transfer in the amount of \$78,374 to reallocate funds in the Appropriation for Contingencies to the Office of the Comptroller.

During the April County Board cycle, the Office of the Comptroller requested and received approval to create three positions to ensure compliance and enforcement of the County's Living Wage Ordinance (file number 14-282). The amount of funding requested was \$78,374 and included funding for training for the individuals. The resolution required a fund transfer to provide resources for these three positions from the Appropriation for Contingencies.

There is no tax levy impact from this fund transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

# DRAFT

Fiscal Year 2014

## 1-9-2015 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS E 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:

1	<u>From</u>	<u>To</u>
	4000 – Office of the Sheriff	
	5199 – Salaries & Wages	\$314,130
	5312 – Social Security Taxes	\$24,000
	<u>1945 – Appropriation for Contingencies</u>	
	8902 – Appropriation for Conting – Alloc	\$338,130

### Request

The Director, Office of Performance, Strategy & Budget requests a fund transfer in the amount of \$338,130 to reallocate funds in the Appropriation for Contingencies to the Office of the Sheriff.

The 2014 Adopted Budget includes a provision that three quarters of the cost of the Sheriff's Absconder Unit, comprised of five Deputy Sheriff positions, be placed in the Appropriation for Contingencies "until further action is recommended by the Committee on Judiciary, Safety and General Services". The intent of this provision was to ensure that the Office of the Sheriff provides law enforcement services to the House of Correction to apprehend individuals who abscond from that facility, especially those on work release or other approved leave.

During the April cycle, the Committee on Judiciary, Safety and General Services recommended that the Office of the Sheriff continue to provide these services and that the funds be transferred to the Office of the Sheriff (file number 14-363). This fund transfer complies with that resolution.

There is no tax levy impact from this fund transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 10, 2015.

**DRAFT**

Fiscal Year 2014

1-9-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
F INTER-DEPARTMENTAL

Action Required  
Finance Committee  
County Board (Majority Vote)

WHEREAS, department requests for transfers between separate departmental accounts have been received by the Department of Administration, 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 Administration, is hereby authorized to make the following transfers in the 2014 appropriations of the respective listed departments:

	<u>From</u>	<u>To</u>
<u>4000 – Office of the Sheriff</u>		
9757 – Administrative Services		\$310,065
<u>4300 – House of Corrections</u>		
9757 – Administrative Services	\$310,065	

An appropriation transfer of \$310,065 is requested by the Office of the Sheriff to realign crosscharge expenditure authority.

The cost of the training academy is has historically been charged to other low orgs within the Office of the Sheriff. After the House of Correction became a separate entity, the 2014 budget allocated the expenditure authority to the HOC for 12 months instead of the 4 months that were actually allocated. This transfer aligns the budget to the actual charges for use of the training center.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

# DRAFT

Fiscal Year 2014

1-9-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
G CAPITAL IMPROVEMENTS

## Action Required

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

1		<u>From</u>	<u>To</u>
	<u>8521 – Housing Administration</u>		
	8413 – CHGS CO HOUSING PROG	\$500,000	
	<u>WO952012 – AODA Housing*</u>		
	8552 – MACHINERY & EQUIPMENT		\$500,000

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

A **2014** appropriation transfer of \$500,000 is being requested by the Director, Department of Administrative Services. This transfer realigns funds received through the Milwaukee County Innovation Fund in order to begin construction of a Harm Reduction Housing project authorized under County Board Resolution 14-290 (AODA Housing, Tier 1 project).

There is no tax levy impact from this transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE JANUARY 9, 2015.

<b>2014 BUDGETED CONTINGENCY APPROPRIATION SUMMARY</b>	
<b>UNALLOCATED CONTINGENCY ACCOUNT</b>	
2014 Budgeted <b>Unallocated</b> Contingency Appropriation Budget	\$4,344,544
Approved Transfers from Budget through January 29, 2015	
Corporation Counsel Positions	\$ (57,428)
County Board Crosscharge Fix	\$ (84,030)
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)
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)
Unallocated Contingency Balance January 29, 2015	<b>\$4,849,567</b>
Transfers from the Unallocated Contingency Pending in Finance, Personnel & Audit Committee through January 29, 2015	
Courts Adversary Counsel Fees	\$ (655,000)
Election Commission Outdated File Destruction	\$ (25,633)
Comptroller Living Wage Compliance	\$ (78,374)
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ (759,007)
<b>Net Balance</b>	<b>\$4,090,560</b>
<b>ALLOCATED CONTINGENCY ACCOUNT</b>	
2014 Budgeted <b>Allocated</b> Contingency Appropriation Budget	\$3,314,130
Approved Transfers from Budget through January 29, 2015	
UWM Land Sale	\$ 3,750,000
Innovation Fund Allocation	\$ (3,740,000)
Allocated Contingency Balance January 29, 2015	<b>\$3,324,130</b>
Transfers from the Allocated Contingency Pending in Finance, Personnel & Audit Committee through January 29, 2015	
Sheriff Absconder Unit	\$ (338,130)
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ (338,130)
<b>Net Balance</b>	<b>\$ 2,986,000</b>