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Fiscal Year 2014

2-27-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS A 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>
	<u>1150 – Dept. of Admin Svcs – Risk Management Division</u>		
	8041 – WC-Medical		\$444,545
	3874 – Services Provided – Workers’ Comp	\$2,444,545	
	<u>1000 – County Board of Supervisors</u>		
	9774 – Worker Comp – Med & WC Pay		\$13,829
	<u>1011 – County Executive General Office</u>		
	9774 – Worker Comp – Med & WC Pay		\$1,630
	<u>1018 – DAS Office for Persons with Disabilities</u>		
	9774 – Worker Comp – Med & WC Pay		\$659
	<u>1021 – Veterans’ Services</u>		
	9774 – Worker Comp – Med & WC Pay		\$302
	<u>1040 – DAS Community Business Development Partners</u>		
	9774 – Worker Comp – Med & WC Pay		\$2,014
	<u>1110 – Civil Service Commission</u>		
	9774 – Worker Comp – Med & WC Pay		\$25
	<u>1120 – Personnel Review Board</u>		
	9774 – Worker Comp – Med & WC Pay		\$302
	<u>1130 – Office of the Corporation Counsel</u>		
	9774 – Worker Comp – Med & WC Pay		\$5,703
	<u>1140 – Human Resources</u>		
	9774 – Worker Comp – Med & WC Pay		\$6,356
	<u>1152 – DAS Procurement</u>		

DRAFT

Fiscal Year 2014

9774	- Worker Comp – Med & WC Pay		\$1,549
	<u>1151 – DAS Fiscal Affairs</u>		
9774	- Worker Comp – Med & WC Pay		\$11,772
	<u>1160 – DAS Information Management Services</u>		
9774	- Worker Comp – Med & WC Pay		\$11,618
	<u>1191 – DAS Economic Development</u>		
9774	- Worker Comp – Med & WC Pay		\$1,399
	<u>1905 – Ethics Board</u>		
9774	- Worker Comp – Med & WC Pay		\$81
	<u>2000 – Combined Court Operations</u>		
9774	- Worker Comp – Med & WC Pay		\$52,598
	<u>2430 – Child Support Services</u>		
9774	- Worker Comp – Med & WC Pay		\$19,980
2275	- Collection Cost Child Supp	\$13,187	
	<u>3010 – Election Commission</u>		
9774	- Worker Comp – Med & WC Pay		\$400
	<u>3090 – Office of the Treasurer</u>		
9774	- Worker Comp – Med & WC Pay		\$1,084
	<u>3270 – Office of the County Clerk</u>		
9774	- Worker Comp – Med & WC Pay		\$4,709
	<u>3400 – Office of the Register of Deeds</u>		
9774	- Worker Comp – Med & WC Pay		\$7,877
	<u>3700 – Office of the Comptroller</u>		
9774	- Worker Comp – Med & WC Pay		\$12,424
	<u>4000 – Office of the Sheriff</u>		
9774	- Worker Comp – Med & WC Pay		\$655,138
	<u>4300 – House of Correction</u>		
9774	- Worker Comp – Med & WC Pay		\$86,380
	<u>4500 – Office of the District Attorney</u>		
9774	- Worker Comp – Med & WC Pay		\$26,894
	<u>4900 – Medical Examiner</u>		
9774	- Worker Comp – Med & WC Pay		\$14,145

DRAFT

Fiscal Year 2014

<u>5040 – DOT - Airport</u>		
9774	– Worker Comp – Med & WC Pay	\$195,353
3507	– Land Fee – Airline Signat’y	\$195,353
<u>5100 – DOT - Highways</u>		
9774	– Worker Comp – Med & WC Pay	\$107,035
<u>5300 – DOT - Fleet Maintenance</u>		
9774	– Worker Comp – Med & WC Pay	\$55,141
<u>5700 – DAS – Facilities Management</u>		
9774	– Worker Comp – Med & WC Pay	\$130,469
<u>5800 – DOT Director’s Office</u>		
9774	– Worker Comp – Med & WC Pay	\$1,934
<u>6300 – DHHS Behavioral Health Division</u>		
9774	– Worker Comp – Med & WC Pay	\$453,726
<u>790 – Department on Aging</u>		
9774	– Worker Comp – Med & WC Pay	\$24,627
<u>7990 –Family Care</u>		
9774	– Worker Comp – Med & WC Pay	\$9,713
4707	– Contribution from Reserves	\$9,713
<u>8000 – Health and Human Service</u>		
9774	– Worker Comp – Med & WC Pay	\$148,627
<u>9000 – Parks, Recreation & Culture</u>		
9774	– Worker Comp – Med & WC Pay	\$301,529
<u>9500 - Zoo</u>		
9774	– Worker Comp – Med & WC Pay	\$77,458
<u>9910 – University of Wisconsin Extension</u>		
9774	– Worker Comp – Med & WC Pay	\$66
1945 – Appropriation for Contingencies		
8901	– Appropriation for Contingencies	\$226,292

Request

The Director, Office of Performance, Strategy & Budget requests a fund transfer in the amount of \$2,889,090 to reallocate expenditure authority for excess Workers' Compensation Costs from the Risk

DRAFT

Fiscal Year 2014

Management Division of the Department of Administrative Services (DAS-Risk Management) to various departments Countywide as part of the closeout of fiscal year 2014.

In September 2014 DAS-Risk Management identified a deficit in Workers' Compensation costs due to a delay in implementing the third party administrator and due to higher than anticipated claims in late 2013 and early 2014. The deficit was estimated at \$2 million, and DAS-Risk Management was provided that amount of funding from the Contingency Fund to cover the deficit.

As Fiscal Year 2014 is being closed out, the total deficit is now estimated at \$2,444,545. In addition, because DAS-Risk Management is an internal service fund, its expenses must be charged out to user departments.

This fund transfer would provide additional expenditure authority to user departments to cover higher than budgeted crosscharges. \$2 million of this cost will be reallocated from DAS-Risk Management, \$218,253 will be recovered from outside revenue sources in the Departments of Child Support, Transportation (Airport), and Family Care, and an additional \$226,292 will come from the 2014 Appropriation for Contingencies.

There is no tax levy impact from this fund transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 26 , 2015.

DRAFT

Fiscal Year 2014

2-27-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
B 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>5700 – Dept. of Admin Svcs – Facilities Mgmt Div</u>		
3881 – Services Provided – CH Space Rental	\$2,481,203	
<u>1000 – County Board of Supervisors</u>		
9781 – CH Complex Space Rental		\$50,306
<u>1011 – County Executive General Office</u>		
9781 – CH Complex Space Rental		\$20,265
<u>1018 – DAS Office for Persons with Disabilities</u>		
9781 – CH Complex Space Rental		\$2,208
<u>1120 – Personnel Review Board</u>		
9781 – CH Complex Space Rental		\$2,370
<u>1040 – DAS Community Business Development Partners</u>		
9781 – CH Complex Space Rental		\$28,190
<u>1150 – DAS Risk Management</u>		
9781 – CH Complex Space Rental		\$2,649
<u>1130 – Office of the Corporation Counsel</u>		
9781 – CH Complex Space Rental		\$24,073
<u>1140 – Human Resources</u>		
9781 – CH Complex Space Rental		\$58,416
<u>1152 – DAS Procurement</u>		

DRAFT

Fiscal Year 2014

9781 – CH Complex Space Rental	\$4,762
<u>1151 – DAS Fiscal Affairs</u>	
9781 – CH Complex Space Rental	\$24,795
<u>1160 – DAS Information Management Services</u>	
9781 – CH Complex Space Rental	\$78,706
<u>1191 – DAS Economic Development</u>	
9781 – CH Complex Space Rental	\$14,467
<u>2000 – Combined Court Operations</u>	
9781 – CH Complex Space Rental	\$777,066
<u>2430 – Child Support Services</u>	
9781 – CH Complex Space Rental	\$67,327
<u>3010 – Election Commission</u>	
9781 – CH Complex Space Rental	\$5,741
<u>3090 – Office of the Treasurer</u>	
9781 – CH Complex Space Rental	\$10,528
<u>3270 – Office of the County Clerk</u>	
9781 – CH Complex Space Rental	\$11,269
<u>3400 – Office of the Register of Deeds</u>	
9781 – CH Complex Space Rental	\$45,963
<u>3700 – Office of the Comptroller</u>	
9781 – CH Complex Space Rental	\$74,921
<u>4000 – Office of the Sheriff</u>	
9781 – CH Complex Space Rental	\$865,633
<u>4300 – House of Correction</u>	
9781 – CH Complex Space Rental	\$40,784
<u>4500 – Office of the District Attorney</u>	
9781 – CH Complex Space Rental	\$144,648
<u>4900 – Medical Examiner</u>	
9781 – CH Complex Space Rental	\$49,593
<u>5100 – DOT - Highways</u>	
9781 – CH Complex Space Rental	\$15,794
<u>5800 – DOT Director’s Office</u>	

DRAFT

Fiscal Year 2014

9781	–	CH Complex Space Rental	\$13,447
<u>8000 – Department of Health & Human Services</u>			
9781	–	CH Complex Space Rental	\$24,865
<u>7990 – Family Care</u>			
9781	–	CH Complex Space Rental	\$22,417

Request

The Director, Office of Performance, Strategy & Budget requests a 2014 fund transfer in the amount of \$2,481,203 to reallocate expenditure authority for Courthouse Space Rental costs due to the year-end breakeven process.

The Office of the Comptroller has completed the "breakeven" process for the Facilities Management Division of the Department of Administrative Services (DAS-FM) as part of the 2014 year-end closure process. DAS-FM operates much like an internal service fund whereby its costs are allocated out to County departments. The Office of the Comptroller allocates actual costs out to all user departments based on various allocation methods, mainly share of total space at various facilities.

The breakeven process has resulted in a revenue surplus in DAS-FM of approximately \$2.48 million, which is offset by increased costs in user departments, which results in a deficit for courthouse space rental charges in user departments. This fund transfer will allocate additional expenditure authority to user departments, which will eliminate those deficits; the expenditures will be offset by an increase in budgeted revenues in DAS-FM. This action has no impact on the County's overall 2014 fiscal status, it merely reallocates funds from DAS-FM to user departments. There is no tax levy impact from this fund transfer.

Recommendation

Approve

Fiscal Year

2014

Type of Transfer

Interdepartmental

DRAFT

Fiscal Year 2014

Action Required

Finance Committee (Majority Vote)

County Board (Majority Vote)

Josh Fudge

March 16, 2015

TRANSFER SIGNED BY THE COUNTY EXECUTIVE MARCH 16, 2015.

2014 BUDGETED CONTINGENCY APPROPRIATION SUMMARY	
UNALLOCATED CONTINGENCY ACCOUNT	
2014 Budgeted Unallocated Contingency Appropriation Budget	\$4,344,544
Approved Transfers from Budget through March 19, 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)
Courts Adversary Counsel Fees	\$ (655,000)
Election Commission Outdated File Destruction	\$ (25,633)
Comptroller Living Wage Compliance	\$ (78,374)
Unallocated Contingency Balance January 29, 2015	<u>\$4,090,560</u>
Transfers from the Unallocated Contingency Pending in Finance, Personnel & Audit Committee through March 19, 2015	
Risk Management - Workers Compensation	\$ (226,292)
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ (226,292)
Net Balance	\$3,864,268
ALLOCATED CONTINGENCY ACCOUNT	
2014 Budgeted Allocated Contingency Appropriation Budget	\$3,314,130
Approved Transfers from Budget through March 19, 2015	
UWM Land Sale	\$ 3,750,000
Innovation Fund Allocation	\$ (3,740,000)
Sheriff Absconder Unit	\$ (338,130)
Allocated Contingency Balance March 19, 2015	<u>\$2,986,000</u>
Transfers from the Allocated Contingency Pending in Finance, Personnel & Audit Committee through March 19, 2015	
Total Transfers Pending in Finance, Personnel & Audit Committee	\$ -
Net Balance	\$ 2,986,000