

10-7-2015 FINANCE, PERSONNEL AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
 G 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 2015 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>1992– Revenue Non Dept Earnings on Investments</u>		
	1850 – Earnings on Investments	100,000	
	 <u>1989 – County Wide Non Dept Investment Management Fee</u>		
	6028 – Investment Management Fee		100,000

The County Treasurer is requesting a fund transfer is to establish additional funds for increase in management and custodian fees due to increase in account balance and activity. This transfer would adjust the budget to continue operations.

There is no tax levy impact for this transfer.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE OCTOBER 7, 2015.

2)		<u>From</u>	<u>To</u>
	<u>2000 – Combined Courts</u>		
	7973 – Minor Office Equipment		\$235,000
	 <u>2900 – Pre-Trial Services</u>		
	6148 – Professional Services	\$235,000	

An appropriation transfer of \$235,000 is requested by the Office of the Chief Judge.

The Department of Pre-Trial Services is projecting a surplus from operating costs. The department requests to transfer a total of \$235,000 of that surplus to Combined Courts Related Operations to begin a phased approach to upgrade furniture in courtrooms where it is in poor condition. Much of the furniture is over 25 years old. Some courtrooms and courtroom offices are in poor condition and currently fail to provide a dignified and respectful environment for litigants, employees, jurors, witnesses, victims, and other members of the public.

This fund transfer has no tax levy impact.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE OCTOBER 7, 2015.

3)	<u>From</u>	<u>To</u>
<u>6300 Behavioral Health Division</u>		
7770 – Drugs	\$600,000	
 <u>8000 Health & Human Services</u>		
5199 – Salaries & Wages		\$175,000
8164 – Care Management Org Services		\$300,000
8779 – Chgs Co Housing Prog		\$125,000

An appropriation transfer is being requested by the Director, Department of Health and Human Services in the amount of \$600,000. The transfer will reallocate \$600,000 in pharmacy surplus funds from the Behavioral Health Division to be put towards Milwaukee County's Plan to End Chronic Homelessness in the Housing Division. These costs will cover case management services in the My Home program, staffing costs, and allow the County to immediately begin placing individuals into new housing first units with case management attached.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE OCTOBER 7, 2015.

4)	<u>From</u>	<u>To</u>
<u>1935 – County Wide Non-Dept</u>		
9879 – Abatement – Central Services	1,656,983	
 <u>1000 – County Board</u>		
9795 – Budget Abatement-XC		(\$7,941)
 <u>1021 – Veterans Service</u>		
9779 – Central Service Allocation		\$2,711
 <u>1041 – CBDP General office</u>		
9779 – Central Service Allocation		\$2,801
 <u>1018 – OPD Admin</u>		
9779 – Central Service Allocation		\$1,547
 <u>1011 – County Executive</u>		
9779 – Central Service Allocation		\$2,693

1131 – Corporation Counsel

9779	– Central Service Allocation	\$7,560
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1186 – DAS Admin Group

9779	– Central Service Allocation	\$4,149
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1163 – IMSD Fiscal & Support

9779	– Central Service Allocation	\$21,825
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1101 – Risk Management Administration

9779	– Central Service Allocation	\$13,891
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1191 – Real Estate Services

9779	– Central Service Allocation	\$1,614
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1199 – MCAMLIS

9779	– Central Service Allocation	\$1,824
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2421 – Family Court Commissioner - Gen

9779	– Central Service Allocation	\$3,090
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2422 – Family Court Commissioner - IVD

9779	– Central Service Allocation	\$5,140
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2423 – Family Court Mediation Service

9779	– Central Service Allocation	\$741
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2690 – Register in Probate

9779	– Central Service Allocation	\$9,305
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2811 - Administration

9779	– Central Service Allocation	\$71,402
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2432 - Administration

9779	– Central Service Allocation	\$49,003
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<u>2911 – Alternatives to Incarceration</u>		
9795	– Budget Abatement – XC	(\$1,457)
<u>3010 – Election Commission</u>		
9779	– Central Service Allocation	\$3,694
<u>3270 – County Clerk</u>		
9779	– Central Service Allocation	\$3,217
<u>3410 - Administration</u>		
9779	– Central Service Allocation	\$9,526
<u>3751 - Administration</u>		
9779	– Central Service Allocation	\$6,766
<u>4002 - Administration</u>		
9779	– Central Service Allocation	\$187,488
<u>4311 – HOC Administration</u>		
9779	– Central Service Allocation	\$116,629
<u>4501 – District Attorney - General</u>		
9779	– Central Service Allocation	\$62,251
<u>4802 – Emergency Management</u>		
9779	– Central Service Allocation	\$34,694
<u>4900 – Medical Examiner</u>		
9779	– Central Service Allocation	\$9,663
<u>5041 – GMIA – Administration</u>		
9779	– Central Service Allocation	\$115,541
<u>5130 – Transportation Services</u>		
9779	– Central Service Allocation	\$5,980

5190 – Administration Highway Division

9779	– Central Service Allocation	\$43,524
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5300 – Fleet Management

9779	– Central Service Allocation	\$21,169
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5746 – DAS - Water

9779	– Central Service Allocation	\$779
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5605 – Transit Board

9779	– Central Service Allocation	\$35,210
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5901 – Paratransit Services

9779	– Central Service Allocation	\$3,992
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5702 Maintenance Operations

9779	– Central Service Allocation	\$63,482
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5740 – Architect/Engineer Services

9779	– Central Service Allocation	\$8,802
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5741 – Environmental & Energy

9779	– Central Service Allocation	\$2,194
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5801 – DPW – Director’s Office

9795	– Budget Abatement - XC	\$(34,189)
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6312 – Central Administration

9779	– Central Service Allocation	\$226,341
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7912 – Fiscal/Support Services

9779	– Central Service Allocation	\$31,956
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7991 – CMO Administration

9779	– Central Service Allocation	\$55,722
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8260 – Admin Crosscharges

9779 – Central Service Allocation \$88,020

9010 – Parks Administration

9779 – Central Service Allocation \$222,424

9559 – Zoo Personnel/Payroll

9779 – Central Service Allocation \$141,952

9910 – UW Extension

9779 – Central Service Allocation \$258

Request

This transfer is to establish budget authority for additional Central Service cost allocations to address an outstanding 50% cost carryforward from 2014.

On an annual basis through a cost allocation plan, the County allocates certain indirect costs (Audit, Personnel, Labor Relations, Procurement, Accounts Payable, Payroll, Treasurer, Central Accounting and Budget) to the various County agencies in order for the costs to be allocable to Federal Grant programs. Costs are estimated for the year based on the most current financial data available. Later, the estimated costs are compared to the actual costs and a carryforward charge or credit is calculated to ensure the agencies are charged for the actual costs. This true up is typically added to the subsequent budget year. Due to the timing of the budget, the 2014 variance was calculated in 2015 and added to the 2016 budget that was prepared in 2015.

In the 2016 plan, only 50% of the carryforward from 2014 was applied due to the unusually large variance for the period. After calculation of the 2016 plan, it was determined that the remaining 2014 variance should be applied in 2015, rather than added to the 2016 plan. This transfer will allocate the remaining 50% of the 2014 carryforward to the various agencies.

This request has no tax levy impacts.

TRANSFER SIGNED BY THE COUNTY EXECUTIVE OCTOBER 7, 2015.

5)		<u>From</u>	<u>To</u>
	<u>1935 – County Wide Non-Dept</u>		
	9879 – Abatement – Central Services	1,083,924	
	<u>1000 – County Board</u>		
	9795 – Budget Abatement-XC		(\$6,863)
	<u>1021 – Veterans Service</u>		

9779	- Central Service Allocation	\$2,322
 <u>1041 – CBDP General office</u>		
9779	- Central Service Allocation	\$1,579
 <u>1018 – OPD Admin</u>		
9779	- Central Service Allocation	\$1,721
 <u>1011 – County Executive</u>		
9779	- Central Service Allocation	\$2,410
 <u>1131 – Corporation Counsel</u>		
9779	- Central Service Allocation	\$4,227
 <u>1186 – DAS Admin Group</u>		
9795	- Budget Abatement-XC	(\$473)
 <u>1163 – IMSD Fiscal & Support</u>		
9779	- Central Service Allocation	\$24,161
 <u>1101 – Risk Management Administration</u>		
9779	- Central Service Allocation	\$8,388
 <u>1191 – Real Estate Services</u>		
9779	- Central Service Allocation	\$2,114
 <u>1199 – MCAMLIS</u>		
9779	- Central Service Allocation	\$537
 <u>2421 – Family Court Commissioner - Gen</u>		
9779	- Central Service Allocation	\$3,793
 <u>2422 – Family Court Commissioner - IVD</u>		
9779	- Central Service Allocation	\$1,799
 <u>2423 – Family Court Mediation Service</u>		

9779	–	Central Service Allocation	\$893
<u>2690 – Register in Probate</u>			
9779	–	Central Service Allocation	\$6,647
<u>2811 - Administration</u>			
9779	–	Central Service Allocation	\$69,627
<u>2432 - Administration</u>			
9779	–	Central Service Allocation	\$34,356
<u>2911 – Alternatives to Incarceration</u>			
9779	–	Central Service Allocation	\$501
<u>3010 – Election Commission</u>			
9779	–	Central Service Allocation	\$1,661
<u>3270 – County Clerk</u>			
9779	–	Central Service Allocation	\$426
<u>3410 - Administration</u>			
9779	–	Central Service Allocation	\$7,661
<u>3751 - Administration</u>			
9779	–	Central Service Allocation	\$2,664
<u>4002 - Administration</u>			
9779	–	Central Service Allocation	\$124,384
<u>4311 – HOC Administration</u>			
9779	–	Central Service Allocation	\$74,700
<u>4501 – District Attorney - General</u>			
9779	–	Central Service Allocation	\$36,650
<u>4802 – Emergency Management</u>			

9779	– Central Service Allocation	\$8,623
<u>4900 – Medical Examiner</u>		
9779	– Central Service Allocation	\$8,264
<u>5041 – GMIA – Administration</u>		
9779	– Central Service Allocation	\$93,888
<u>5130 – Transportation Services</u>		
9779	– Central Service Allocation	\$1,107
<u>5190 – Administration Highway Division</u>		
9779	– Central Service Allocation	\$35,199
<u>5300 – Fleet Management</u>		
9779	– Central Service Allocation	\$24,975
<u>5746 – DAS - Water</u>		
9779	– Central Service Allocation	\$2,025
<u>5605 – Transit Board</u>		
9779	– Central Service Allocation	\$6,661
<u>5901 – Paratransit Services</u>		
9795	– Budget Abatement-XC	(\$4,303)
<u>5702 Maintenance Operations</u>		
9779	– Central Service Allocation	\$41,252
<u>5740 – Architect/Engineer Services</u>		
9779	– Central Service Allocation	\$6,904
<u>5741 – Environmental & Energy</u>		
9779	– Central Service Allocation	\$309
<u>5801 – DPW – Director’s Office</u>		

9795	–	Budget Abatement - XC	\$(41,289)
<u>6312 – Central Administration</u>			
9779	–	Central Service Allocation	\$148,910
<u>7912 – Fiscal/Support Services</u>			
9779	–	Central Service Allocation	\$23,152
<u>7991 – CMO Administration</u>			
9779	–	Central Service Allocation	\$37,946
<u>8260 – Admin Crosscharges</u>			
9779	–	Central Service Allocation	\$29,340
<u>9010 – Parks Administration</u>			
9779	–	Central Service Allocation	\$156,656
<u>9559 – Zoo Personnel/Payroll</u>			
9779	–	Central Service Allocation	\$98,072
<u>9910 – UW Extension</u>			
9779	–	Central Service Allocation	\$348

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