

DRAFT

Fiscal Year 2017

3-22-18 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
A DEPARTMENTAL

Action Required

Finance 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>7900-Department on Aging</u>		
	8123 – Purchase of Service		\$90,000
	8131 – Vendor Payment		\$5,000
	5199 – Salaries-Wages	\$95,000	

A Transfer of \$95,000 is requested by the Executive Director, Department on Aging to realign expenditures within Department on Aging. This transfer realigns the 2017 Adopted Budget by \$95,000 in salaries to completely offset a shortfall in purchase of service contract expenditures and direct client services.

Projected savings in salaries are due to vacancies within the department in both management and support staff positions resulting from long-term vacancies, retirements, resignations and normal position turnover.

Department on Aging serves as the designated Area Agency on Aging and Aging Resource Center in Milwaukee County. Department on Aging manages available resources to finance a wide range of functions designed to assist persons age 60 and older in leading independent, meaningful and dignified lives in their own homes and communities for as long as possible. The Area Agency Nutrition Program targets older adults who have the greatest economic and social need. Goodwill Industries provides home delivery and case management services for Milwaukee County seniors. In 2017, Goodwill Industries delivered and served 12,500 additional meals over the previous year. The Aging Resource Center determines eligibility for community services and manages short-term direct client services.

The salary expenditure surplus is completely offset by an expenditure increase of \$90,000 in purchase of service contracting for home delivered meal case management and delivery of hot, nutritious meals to a population of isolated, homebound at-risk elders. This funding is requested to partially help Goodwill Industries offset the cost of serving Milwaukee County seniors. This transfer also increases direct emergency client services by \$5,000 based on service demand increases. This increase in expenditures is completely managed within the projected surplus of the Department.

There is no tax levy impact from this transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 16, 2018

2)		<u>From</u>	<u>To</u>
	<u>9000 – Parks Department</u>		
	9702 – Technical Support & Infrastructure	\$257	\$257
	9768 – Application Charges Network	\$12,288	\$12,288
	9788 – PC Charges	\$64	\$64
	6017 – Housekeeping Service Fees	\$199	\$199
	8588 – Other Capital Outlay – (Exp)	\$12,494	\$13,175
	8552 – Mach & Equip – New > \$2500		\$41,149
	8589 – Other Capital Outlay – (CAP)	\$41,830	

Charges to the 9700 series from centralized departments were still levied to inactive orgs within the Parks Department in 2017. Budget authority also remained for low orgs without being matched to the actual expenditures. This transfer aligns expenditures and budgets within the appropriate low orgs within the Parks Department.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 16, 2018

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Fiscal Year 2017

3-22-18 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
B INTER- DEPARTMENTAL

Action Required

Finance and Audit Committee
Majority County Board

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 2017 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
	<u>1168 - Dept. Admin. Svcs. – IMSD Central Purchase</u>	
	7977 – Minor DP Equipment	\$2,340
	<u>1199 - Dept. Admin. Svcs. – Land Information Office (LIO)</u>	
	8557 – Computer Equipment – Replace > \$500	\$1,543
	<u>5740 - Dept. Admin. Svcs. – Architecture and Engineering (A&E)</u>	
	8557 – Computer Equipment – Replace > \$500	\$8,884
	<u>3010 - Election Commission</u>	
	7973 – Minor Office Equipment	\$6,994
	<u>4002 – Sheriff Administration</u>	
	7977 – Computer Equipment –New > \$500	\$1,434
	<u>4841 – OEM Administration</u>	
	8558 – Computer Equipment – Replace > \$500	\$91,561
	<u>5801 – DOT Director’s Office</u>	
	8557 – Computer Equipment –New > \$500	\$2,002
	<u>9010 – Parks Administration</u>	
	7977 – Minor DP Equipment	\$1,434
	<u>6503 – BHD Security</u>	
	8558 – Computer Equipment – Replace > \$500	\$1,836
	<u>1168 - Dept. Admin. Svcs. – IMSD Central Purchase</u>	
	7977 – Minor DP Equipment	\$2,869
	8552 – Mach & Equip New >\$2500	\$91,561
	8557 – Computer Equipment – New >\$500	\$21,754
	8558 – Computer Equipment – Replace > \$500	\$1,837

A 2017 appropriation transfer of \$118,028 is requested by the Director of the Department of Administrative Services Director, from the Information Technology Centralized Purchases (IT Spend, 115-1168) account to the individual departments responsible for the IT purchases associated with this fund transfer. These purchases have the ability to be capitalized and, therefore, need to be depreciated in the receiving department's budget.

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Therefore, it is necessary to reclassify the expenditures for these IT purchases to the individual departments responsible for the fixed assets for proper accounting and budgeting purposes.

This fund transfer will properly move the budget associated with these purchases from IT Spend to the individual departments.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 16, 2018.

2017 BUDGETED CONTINGENCY APPROPRIATION SUMMARY	
UNALLOCATED CONTINGENCY ACCOUNT	
2017 Budgeted Unallocated Contingency Appropriation Budget	\$5,138,755
Approved Transfers from Budget through December 26, 2017	
Kinnickinnic Maintenance Bay/Bus Replacement Program	(\$266,114)
CB Resolution 17-483	\$149,303
Litigation Reserve Refill	(\$398,000)
KK Maintenance Garage Repairs	(\$300,000)
File 17-705	\$609,740
Unallocated Contingency Balance December 26, 2017	\$4,933,684
Transfers from the Unallocated Contingency Pending in Finance and Audit Committee through December 26, 2017	
Total Transfers Pending in Finance and Audit Committee	\$0
Net Balance	\$4,933,684
ALLOCATED CONTINGENCY ACCOUNT	
2017 Budgeted Allocated Contingency Appropriation Budget	\$4,716,212
\$1,000,000 Lead Abatement Pilot Grant Program	
\$300,000 Office of African American Affairs	
\$70,000 Chapter 111 Minimum Wage Ordinance	
\$2,530,862 To Consider Departmental Requests to Create Positions (1A045) Salary and Social Security Only	
\$665,350 Active Fringe Associated with 1A045 Positions	
\$150,000 WPS Workgroup	
Approved Transfers from Budget through December 26, 2017	
1A045 December 2016 Cycle Position Creates (Zoo, DHHS)	(\$161,836)
1A045 April 2017 Cycle Position Creates (DA)	(\$210,588)
WPS Workgroup	(\$150,000)
1A042 July OAAA Operating Dollars (File 17-493A)	(\$55,000)
1A042 July OAAA Operating Dollars (File 17-513)	(\$38,645)
1A042 July OAAA Operating Dollars (File 17-493B)	(\$206,355)
Allocated Contingency Balance December 26, 2017	\$3,893,788
Transfers from the Allocated Contingency Pending in Finance and Audit Committee through December 26, 2017	
Total Transfers Pending in Finance, Personnel & Audit Committee	\$0
Net Balance	\$3,893,788