

9-20-18 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
A DEPARTMENTAL RECEIPT OF REVENUE

Action Required

Finance and Audit Committee
2/3's County Board

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 2018 appropriations of the respective listed departments:

1)		<u>From</u>	<u>To</u>
	<u>4500 – District Attorney</u>		
	4932 – Private Funding Revenue	\$68,449	
	5199 – Salary – Wages Budget		\$43,516
	5312 – Social Security Taxes		\$3,329
	5420 – Employee Health Care		\$9,970
	5421 – Employee Pension		\$5,518
	8557 – Computer Equipment – New (Cap)		\$6,116

Approved in County Board Resolution 18-456, adopted on July 26, 2018, the Courts, through the MacArthur Foundation Safety and Justice Challenge Phase II implementation grant, are providing funding of \$315,000 over 18 months for the Salary and Fringe benefits of three new positions of paralegal in the district attorney's early intervention and domestic violence units. The courts, through the MacArthur Foundation grant, also are funding the \$3,900 cost, at approximately \$1,300 each, of desktop computers and software for the three new paralegals.

Resolution 18-456 created the three (3) FTE positions with the title of "Paralegal," effective July 23, 2018, at Pay Range 19Z2. One paralegal will commence work in Pay period 18 while the remaining two will commence work in Pay period 19.

Consistent with the Safety and Justice Challenge Phase II Implementation MacArthur Foundation grant award, two of the new paralegals will be assigned to the early intervention unit and the third paralegal will be assigned to the domestic violence unit to bolster the capacity of the district attorney's early intervention programs, which have the goal of reducing unnecessary incarceration and identifying early in the criminal justice process offenders whose criminal risk could be safely managed through community-based programming.

This fund transfer provides budgetary authority for the 2018 salary, fringe benefits and equipment for the positions and the receipt of offsetting revenue from the courts, which administers the MacArthur grant award. A fund transfer for the 2019 personnel cost of paralegals as well as the offsetting revenue from the courts and the MacArthur grant should be included in the district attorney's 2019 budget.

Approved in May 2018, the MacArthur Foundation grant is now funding a second assistant district attorney who will serve as an Early Intervention prosecutor. This follows upon an initial grant funding of an Early Intervention state prosecutor from October 2017 to March 2019. The MacArthur grant is reimbursing the county for this prosecutor's laptop computer, monitor, docking station, and software. This fund transfer provides budgetary authority for the purchase of this equipment and the receipt of offsetting revenue from the courts and the MacArthur grant.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE AUGUST 17, 2018

2)	<u>From</u>	<u>To</u>
<u>4800 – Office of Emergency Management</u>		
2699 – Other Fed Grant & Reim	\$119,039	
5312 – Prof. Serv – Recurring Oper		\$119,039

The Director of the Office of Emergency Management is requesting a fund transfer for grant expenses and associated revenues not included in the current 2018 budget. The Federal grant cycle follows the Federal Fiscal Year and does not align with the County Fiscal Year. Some grant awards occurred after the current budget was adopted.

In order to complete the exercises listed below the department is requesting an increase in expenditure and revenue authority.

Grant related professional Services Contracts:

HS UASI Strategic Planning	\$80,000.00
Milwaukee County Mass Causality Tabletop Exercise	\$3,790.70
Milwaukee County EAP Tabletop Exercise 2018	\$3,790.70
Milwaukee County COOP Tabletop Exercise Program	\$5,037.60
MRMC Violent Event TTX/FSE 2018	\$21,620.00
Hazmat State Computer Grant	\$4,800.00

The fund transfer establishes expenditures of \$119,039 and recognizes revenue of \$119,039 for no net tax levy impact.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE AUGUST 17, 2018

3)		<u>From</u>	<u>To</u>
	<u>7900- Department on Aging</u>		
	2699 – Other Federal Grants	\$725,803	
	2299 – Other St Grants & Reimbursement	\$449	
	7300 – Food and Provisions		\$114,532
	8123 – Purchase of Service		\$90,000
	8131 – Vendor Payments		\$70,577
	6803 – Auto Allowance		\$10,000
	6809 – Conference Expenses		\$25,278
	6999 – Sundry Services		\$10,977
	7999 – Sundry Material & Supplies		\$32,167
	2699 – Other Federal Grants		\$372,721

Transfer of \$726,252 is requested to increase and realign grant revenues and expenditures within the Department on Aging.

Pursuant to County Board resolution File No. 17-757 approved on December 14, 2017, the County Executive is authorized to carry out the Department on Aging's 2018 State and County Contract covering the administration of social services and community programs-Aging programs. The resolution authorizes the County Executive to accept federal and state revenues including any and all increases in allocations during the contract year.

This transfer reflects revenue increases totaling \$726,252, including \$15,977 in Title III-D Prevention, \$25,278 in Area Agency Administration, \$27,167 in Title III-B Supportive Services, \$577,253 in Title III-C2 Home Delivered Meals, \$80,128 in Title III-E Family Caregiver Support, and \$449 in Alzheimer's Family Caregiver Support Program. The revenue increases are partially offset by a decrease of \$372,721 in Title III-C1 Congregate Meal Program funds, resulting in a total net revenue increase of \$353,531.

The above revenue increases are offset by expenditure increases in purchase of service contract of \$90,000 in the home delivered meal program and \$114,532 in food purchases due to an increase in demand for services. Direct client services increase by \$70,577 due to increases in Alzheimer's Family Caregiver Support Program funding of \$449 and Family Caregiver Support Program funding of \$70,128. Additionally, the increase in revenues also offset various operating commodity and contractual service expenses of \$78,422.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE AUGUST 17, 2018

DRAFT

Fiscal Year 2018

9-20-18 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS B UNALLOCATED CONTINGENCY FUND

Action Required

Finance and Audit 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 2018 appropriations from the allocated contingency 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 2018 appropriations from the unallocated contingency fund:

1)		<u>From</u>	<u>To</u>
	<u>WZ11901 – Adventure Africa – Elephant #</u>		
	4932 – Other Private Funding Rev.	\$130,702	
	8501 Bldg/ Structures New (CAP)		\$261,405
	<u>1945 – County Wide Non Departmental</u>		
	8901 – Appropriation for Contingencies	\$130,703	

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

The Zoo Director and the Director of Architecture, Engineering & Environmental Services Section of the Department of Administrative Services (AE&ES) are requesting an appropriation transfer (transfer) \$261,405 to establish budget authority for additional costs for capital project WZ11901 Adventure Africa-Elephant. Funding is requested of \$130,703 from the County's Contingency Fund and \$130,702 as a contribution from the Zoological Society.

Errors and omissions in the amount of \$261,405 were found and need to be rectified to complete the elephant barn prior to October 15, 2018 for the following reasons: 1) the Zoo was granted an extension to comply with the AZA Elephant Management and Care Standards until October 15, 2018; 2) the elephant barn needs to be completed no later than October so elephant zookeepers can learn and understand the complex mechanical operations of the building prior to moving the Zoo's two elephants in the building; 3) Zookeepers will need time to acclimate the elephants to the building and the surroundings so the exhibit can open to the public in spring of 2019; and 4) the 2019 Zoo Budget Request includes an admission fee increase due to opening the elephant exhibit in spring.

Risk Management and Corporation Counsel are pursuing reimbursement from the design consultant and contractors for these errors and omissions. Two independent peer reviews have found errors and omissions to documents and construction work.

Resolution File No. 16-463 authorized the Zoo Director to sign an agreement with the Zoological Society of Milwaukee for the Elephant Exhibit Construction Project. The agreement states “the Society shall reimburse the County for fifty percent (50%) of the County’s appropriations, up to a maximum aggregate

reimbursement of \$8,300,000. The County shall pay \$8,300,000 of the total cost of the Project. Upon written approval by the County and Society, any cost overruns with regard to the Project shall be mutually agreed upon and the cost shared equally by the County and the Society”. Per the agreement, the Society will reimburse the County 50% of the overage costs from the design and construction errors and omissions.

Reimbursements from the responsible parties will be deposited back into the Contingency Fund and the Society will also be reimbursed for their share of the overage costs.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE AUGUST 17, 2018

2018 BUDGETED CONTINGENCY APPROPRIATION SUMMARY

UNALLOCATED CONTINGENCY ACCOUNT	
2018 Budgeted Unallocated Contingency Appropriation Budget	\$5,994,110
Approved Transfers from Budget through August 17, 2018	
(\$1,662,000) File 18-203 Paid Parking Dollars	(\$1,662,000)
(\$250,000) File 18-67A Medical Examiner Firewall (Jan cycle 2018)	(\$250,000)
\$323,340 File 18-227 Child Support Dollars	\$323,340
(\$270,000) File 18-227 Medical Examiner Mass Spectrometer	(\$270,000)
(\$37,000) File 18-265 OAAA Youth Programming	(\$37,000)
(\$225,000) File 18-222 Litigation Reserve Transfer	(\$225,000)
(\$2,000) File 18-269 Humboldt Park Great Hall Naming	(\$2,000)
(\$152,000) Villa Terrace Boiler and Roof Repair	(\$152,000)
(\$15,000) File 18-333 Marijuana Referendum Question	(\$15,000)
Unallocated Contingency Balance as of August 17, 2018	\$3,704,450
Transfers from the Unallocated Contingency PENDING September CB Approval and Audit Committee through August 17, 2018	
(\$130,703) WZ11901 Adventure Africa Elephant	(\$130,703)
Total Transfers PENDING in Finance and Audit Committee	(\$130,703)
Net Balance	\$3,573,747
ALLOCATED CONTINGENCY ACCOUNT	
2018 Budgeted Allocated Contingency Appropriation Budget	\$1,430,622
\$855,006 Senior Center Service Contract	
\$50,616 Milwaukee County Historical Society	
\$525,000 Local Share of Highway Projects	
Approved Transfers from Budget through August 17, 2018	
1,662,000 File 18-203 Paid Parking Dollars	\$1,662,000
(\$507,500) WH09401 W. Rawson Intersection	(\$507,500)
(\$655,006) File 18-202 (Full year contract Senior Centers)	(\$655,006)
\$15,000 File 18-333 Marijuana Referendum Question	\$15,000
Allocated Contingency Balance as of August 17, 2018	\$1,945,116
Transfers from the Allocated Contingency PENDING September CB Approval and Audit Committee through August 17, 2018	
Total Transfers PENDING in Finance, Personnel & Audit Committee	\$0
Net Balance	\$1,945,116