

11-1-18 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, 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 2018 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>1090 - OAAA</u>		
5199 – Salary	\$57,434	
5312 – Social Security	\$9,221	
8588 – Capital Outlay	\$28,000	
6999 – Sundry Services		\$66,655
6509 – Building/Space Rental		\$14,500
7977 – Minor DP Equipment		\$6,000
7999 – Sundry Materials		\$7,500

An appropriation transfer is requested by Director of Office on African American Affairs to provide additional expenditure authority to allow the department to work with outside agency(s) for Strategic Planning, Racial Equity Assessment and Training. Additional funding will ensure office is able to secure and implement racial equity training; providing training to leadership/elected bodies later this year and into early next year.

The available surplus is due to three (3) vacant positions and fiscal clarification on how relocation expenses are managed/appropriated since the office relocation in July 2018. In early September, one position was filled. Two additional positions are expected to be filled by the end of November. This fund transfer has no tax levy impact.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE SEPTEMBER 28, 2018

2)	<u>From</u>	<u>To</u>
<u>9000 - Parks</u>		
6050 – Professional Services	\$26,000	
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Milwaukee County Parks Department requests the transfer, between low orgs, of existing funds for professional services from Administration (9010) to Marketing (9041). The transfer is needed to cover the cost of temporary help for graphic design due to the loss of in-house personnel that previously handled those duties.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE SEPTEMBER 28, 2018

3)	<u>From</u>	<u>To</u>
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9000 - Parks

8299	– Other Contributions	\$40,000	
6409	– Printing & Stationary		\$15,000
7999	– Sundry Materials & Supplies		\$10,000
6517	– Software Lease		\$15,000

Milwaukee County Parks Department requests the transfer of existing funds budgeted for the summer concert series and other community events to the appropriate objects where funding was expended. The production of concerts requires expenses for printing banners and flyers, online advertising, and materials and supplies for site preparation. This transfer reallocates existing funding to those expense accounts.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE SEPTEMBER 28, 2018

4)		<u>From</u>	<u>To</u>
	<u>9000 - Parks</u>		
	8588 – Other Capital Outlay	\$145,000	
	6503 – Rental/Lease Short Term		\$75,000
	6610 – R/M Building & Structures		\$45,000
	5201 – Overtime Labor		\$25,000

Milwaukee County Parks Department requests the transfer of existing major maintenance funds to accounts for contracted services and personnel. Major maintenance funds are requested to be transferred to contracted services to satisfy needs at both the Kosciuszko Community Center and Wilson Recreation Center ice rink for temporary air conditioning units due to failure and planned replacement.

Major maintenance funds are requested to be transferred to the Overtime labor account to execute projects previously identified for external contracts. The Parks Department trades staff has indicated an ability to complete these projects in a more timely and cost effective manner than utilizing external contractors.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE SEPTEMBER 28, 2018

5)		<u>From</u>	<u>To</u>
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Org. Unit 8000- Department of Health and Human Services

8502	–	Major Maintenance Building	\$680,517
6148	–	Professional Services	\$95,450
7977	–	Minor DP Equipment	\$8,500
6509	–	Building and Space Rental	\$236,448
8123	–	Purchase of Service	\$1,020,915

Transfer of \$1,020,915 is requested by the Director, Department of Health and Human Services (DHHS), to align the budget for a Residential Care Center with actual anticipated spending within the Division of Youth and Family Services (DYFS).

In early 2018, DYFS executed a contract with the Wisconsin Community Services to operate the RCC which is expected to provide up to 24 beds for those youth who are in need of additional treatment in a structured residential program. The RCC is expected to be fully operational by the fall of 2018 with the program achieving its target census by mid-2019. The program is funded by a combination of Medicaid and Youth Aids revenues.

The total 2018 budget is approximately \$2.4 million and includes the WCS contract to operate the facility, furniture and equipment, building improvements as well the lease of the property. Currently, all of these costs are budgeted in expenditure object 8123. However, actual spending for approximately \$1 million of the overall budget of \$2.4 million will occur in the services, commodity and operating capital account series. For this reason, \$331,898 in funds need to be allocated to the 6000 services account series, \$8,500 in funds need to be allocated to the 7000 commodity account series and \$680,517 in funding needs to be allocated to the 8500 operating capital account series.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE SEPTEMBER 28, 2018

6)

From

To

Org. Unit 7900- Aging

6999	– Sundry Services		\$1,500
8589	– Othr Capital Outlay- (cap)		\$30,000
8131	– Vendor Payments		\$38,500
8123	– Purchase of Service		\$10,000
5199	– Salaries-Wages	\$80,000	

A transfer of \$80,000 is requested to realign expenditures within Department on Aging. Pursuant to County Board resolutions 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 realigns \$80,000 resulting from a projected salary surplus due to vacancies and higher than normal staffing turnover within the Area Agency and Resource Center divisions to completely offset projected expenditure shortfalls.

This transfer reflects expenditure offsets primarily due to service request increases including \$10,000 in a purchase of service contract with Milwaukee Christian Center and \$38,500 in vendor payments for various eligible direct client services.

This transfer also includes a \$30,000 increase in capital maintenance for anticipated deferred maintenance projects at various county-owned senior centers. A \$1,500 increase reflects transportation costs for an intergenerational pilot project to transport older adults from Rose Senior Center to volunteer at Milwaukee Public School Brown Street Academy on a once a month basis during the 2018-2019 school term.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE SEPTEMBER 28, 2018

7)		<u>From</u>	<u>To</u>
	<u>1151 – Department of Administrative Services</u>		
	6147 – Professional Services – Data Processing	\$351,629	
	5199 – Salary		\$75,000
	5312 – Social Security		\$5,738
	6147 – Professional Services – Data Processing		\$270,891

A transfer of \$351,629 is requested by the Department of Administrative Services from services in Technology Purchase Management to salary, social security, and consultants in the Information Services Management Division. The funds will be used to cover salary for unfunded positions and professional services used to perform duties of vacant positions.

There is no tax levy impact from this fund transfer.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE SEPTEMBER 28, 2018