

3-21-19 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 2018 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>7900- Department on Aging</u>		
8131 – Vendor #1 Payments		\$25,000
6999 – Sundry Services	\$12,500	
7999 – Sundry Materials and Supplies	\$12,500	

Transfer of \$25,000 is requested to realign expenditures within the Department on Aging. This transfer increases Resource Center client payment services \$25,000 due to increased demand for Alzheimer’s, psychological evaluations, emergency and protective services. A projected surplus of \$25,000 in the Area Agency is due to under expenditure of various sundry services and materials.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019.

3-21-19 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS:  
B 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>4000 – Sheriff</u>		
2299 – Other ST Grants & Reimbursements		\$16,998
7935 – Law Enforcement and Public Safety Supplies		\$16,998
2299 – Other ST Grants & Reimbursements	\$16,998	
7935 – Law Enforcement and Public Safety Supplies	\$16,998	

This fund transfer requests the transfer of funds from low org 4019 MCSO Parks Patrol/TEU to the newly established low org. 4062 MCSO Mobile Response Team in Agency 400 Milwaukee County Sheriff's Office. Funds of \$16,998 had previously been authorized to establish expenditure authority for a State of Wisconsin WEM grant for Emergency Police Services/Equipment for a Mobile Field Force.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019

2)			<u>From</u>	<u>To</u>
	<u>4000 – Sheriff</u>			
	2299	– Other ST Grants & Reimbursements		\$10,422
	6812	– Meeting Other Auth Travel		\$2,999
	6999	– Sundry Services		\$2,550
	7910	– Office Supplies		\$550
	7935	– Law Enforcement and Public Safety Supplies		\$4,323
	2299	– Other ST Grants & Reimbursements	\$10,422	
	6812	– Meeting Other Auth Travel	\$2,999	
	6999	– Sundry Services	\$2,550	
	7910	– Office Supplies	\$550	
	7935	– Law Enforcement and Public Safety Supplies	\$4,323	

This fund transfer requests the transfer of funds from low org 4077 MCSO Training Academy to the newly established low org 4062 MCSO Mobile Response Team in Agency 400 Milwaukee County Sheriff's Office. Funds of \$10,422 had previously been authorized to establish expenditure authority for a State of Wisconsin WEM grant for Emergency Police Services/Training for a Mobile Field Force.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019

3)			<u>From</u>	<u>To</u>
	<u>5040 – DOT Airport</u>			
	4707	– Contribution From Reserves	\$1,600,000	
	6031	– Incentive Program Fees		\$1,600,000

The purpose of this appropriation transfer is to increase expenditure authority and revenue by \$1,600,000 for the air carrier incentive program funded by the Airport Development Fund (ADF) reserve.

In December of 2013, County policymakers approved an Air Services Incentive Program for the Airport that concluded on December 31 2017. In December 2017, policymakers approved reauthorization of the program for 2018. Due to timing of the programs reauthorization, the costs could not be incorporated into the 2018 budget which was already adopted. Therefore, this appropriation transfer request increases the Airport's 2018 Operating Budget to retroactively capture the expenditures associated with the program and revenue from the ADF reserve to fully offset the costs.

Consistent with the December 2017 reauthorization to establish an ongoing Air Services Incentive Program, the Airport included the 2019 estimated costs and offsetting revenues for this program in its 2019 Operating Budget and anticipates doing so for future years.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019

**2018 BUDGETED CONTINGENCY APPROPRIATION SUMMARY****UNALLOCATED CONTINGENCY ACCOUNT**

2018 Budgeted <b>Unallocated</b> Contingency Appropriation Budget	\$5,994,110
Approved Transfers from Budget through December 28, 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)
(\$130,703) WZ11901 Adventure Africa Elephant	(\$130,703)
(\$235,000) WP68601 Domes Annex HVAC	(\$235,000)
Unallocated Contingency Balance as of December 28, 2018	\$3,338,747
Transfers from the Unallocated Contingency PENDING January CB Approval and Audit Committee through December 28, 2018	
Total Transfers PENDING in Finance and Audit Committee	\$0
<b>Net Balance</b>	<b>\$3,338,747</b>

**ALLOCATED CONTINGENCY ACCOUNT**

2018 Budgeted <b>Allocated</b> 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 December 28, 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
(\$50,616) Milwaukee County Historical Society	(\$50,616)
(\$1,662,000) Dec 2018 File 18-178 Parking Dollars moved to Parks Budget	(\$1,662,000)
Allocated Contingency Balance as of December 16, 2018	\$232,500
Transfers from the Allocated Contingency PENDING January CB Approval and Audit Committee through December 28, 2018	
Total Transfers PENDING in Finance, Personnel & Audit Committee	\$0
<b>Net Balance</b>	<b>\$232,500</b>