

3-21-19 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS  
 C 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, 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 2019 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>7900- Department on Aging</u>		
2699 – Other Federal Grants and Reimbursement	\$334,058	
2299 – Other St Grants & Reimbursement	\$16,688	
8123 – Purchase of Service Contracts	\$43,296	
8123 – Purchase of Service Contracts		\$193,296
8131 – Vendor#1 Payments		\$86,710
7910 – Office Supplies		\$11,688
6148 – Professional Serv Recurring		\$5,000
7300 – Food & Provisions		\$97,348

A Transfer of \$394,042 is requested to increase and realign grant revenues and expenditures within the Department on Aging.

Pursuant to County Board resolution File No. 18-878 approved on December 13, 2018, the Executive Director, Department on Aging, is hereby authorized to submit, the 2019-2021 Milwaukee County Area Plan for Older People to the Wisconsin Department of Health Services – Bureau on Aging and Disability Resources; and is authorized to accept the federal and state revenues provided thereunder.

This transfer reflects a total revenue increase of \$350,746, including \$16,688 in Title III-D Prevention, \$40,304 in Title III-B Supportive Services, \$58,817 in Title III-C2 Home Delivered Meals, \$148,227 in Title III-C1 Congregate Meal Program and \$86,710 in Title III-E Family Caregiver Support.

Revenue increases are offset by expenditure increases and realignment in purchase of service contracts by \$150,000, including \$16,772 for Greater Galilee, \$133,228 in home delivered meal transportation services for Goodwill. Food purchase increase of \$97,348 is due to catering meal rate increases. This transfer also includes an increase direct client services of \$86,710 due demand in services under the Family Caregiver Support Program funding, \$5,000 in a professional service contract with Jennifer Lefebber for wellness and prevention services and \$11,688 in office supplies.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019.

2)	<u>From</u>	<u>To</u>
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4500 – District Attorney

6090	–	CH Fr State & Other Co Inst		\$350,000
2699	–	Other Fed Grants & Reim	\$350,000	

This appropriation fund transfer provides 2019 budget authority for offsetting revenues and expenditures related to the 2016 and 2017 Milwaukee County Byrne JAG Local grants.

In July 2016, the County Board of Supervisors accepted the 2016 Milwaukee County Byrne JAG Local grant, which provided continuing funding for five prosecutors through approximately mid-July 2017. Legistar File No. 16-412. Fund transfers in 2016 and 2017 provided budgetary authority for those years for the estimated charges from the state for the prosecutors' salaries and fringe benefits, with offsetting federal revenue in the same amount, all based upon the 2016 Byrne JAG Local grant, for no tax levy effect. Presently, approximately \$3,050 in 2016 Byrne JAG Local grant funds remain to be been expended.

On August 3, 2017, the County Board of Supervisors authorized the Department of Administrative Services (DAS) to apply for and accept the 2017 Byrne JAG Local grant, which included funding for four prosecutors in the amount of \$373,456. See Legistar File 17-495. Those grant funds were thereafter awarded to DAS, but they were not released by the federal government and available for acceptance and expenditure until November 2018.

This appropriation fund transfer provides 2019 budgetary authority for receipt of the 2016 and 2017 Byrne JAG Local revenue and it funds the subsequent reimbursement to the State for the personnel expenditures (the four prosecutors' salary and fringe benefits). The State of Wisconsin will, as usual, front the money for the salary and benefits related to the four prosecutor positions.

There is no 2019 tax levy effect because Milwaukee County Byrne JAG Local grant revenues will offset personnel expenditures.

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>4500 – District Attorney</u>		
	5199 – Salaries-Wages Budget		\$157,170
	5312 – Social Security Taxes		\$36,005
	5420 – Employee Health Care		\$19,803
	5421 – Employee Pension		\$12,022
	4932 – Other Private Funding Rev	\$225,000	

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 \$315,000 in grant funding over 18 months for the Salary and Fringe benefits of three paralegal positions of in the District Attorney’s early intervention and domestic violence units.

Resolution 18-456 created the three (3) FTE positions with the title of “Paralegal,” effective July 23, 2018, at Pay Range 19Z2. These three paralegals commenced work in the second half of 2018. In 2018, the grant was charged with about \$71,000 in expenses, leaving an available balance of more than \$225,000 in grant funds.

The District Attorney’s 2019 requested budget was submitted before the approval of County Board Resolution 18-456. This fund transfer provides budgetary authority for the 2019 salary and fringe benefits for the three paralegal positions and the receipt of offsetting revenue from the courts, which administers the MacArthur grant award.

This fund transfer request has no tax levy effect because the salary and fringe benefits expenses will be offset by grant revenue.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019.

3)		<u>From</u>	<u>To</u>
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4500 – District Attorney

6090	– Ch Fr State & Other Co Inst	\$190,000
2699	– Other Fed Grants & Reim	\$190,000

This appropriation fund transfer, described more fully below, provides 2019 budget authority for offsetting revenues and expenditures related to the receipt of a non-match, Community Development Block Grant (CDBG) from the City of Milwaukee.

On November 27, 2018, the Common Council of the City of Milwaukee approved Community Development Block Grant (CDBG) funding for the benefit of the Milwaukee County District Attorney's Office for the 2019 CDBG program year. There being no match requirement as part of this award, the District Attorney accepted the grant without board approval by virtue of the authority provided by MCGO Section 56.06. The grant provides funding for two Community Prosecutor positions in Milwaukee Police Districts 2 and 5. The term of the grant contract is calendar year 2019. The total CDBG award is \$190,000.00.

There is no 2019 tax levy effect because CDBG grant revenues will offset personnel expenditures. The State of Wisconsin will front the money for the salary and benefits related to the prosecutors' positions. In turn, this appropriation fund transfer provides 2019 budgetary authority for receipt of the CDBG revenue and it funds the subsequent reimbursement to the State for the personnel expenditures (the prosecutors' salary and fringe benefits).

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019.

4) From To

4500 – District Attorney

6090 – CH Fr State & Other Co Inst	\$56,000
2699 – Other Fed Grants & Reim	\$56,000

This appropriation fund transfer, described more fully below, provides 2019 budget authority for offsetting revenues and expenditures related to the receipt of a non-match, Community Development Block Grant (CDBG) from the City of Milwaukee.

On June 20, 2018, the Common Council for the City of Milwaukee approved Community Development Block Grant (CDBG) funding for the benefit of the Milwaukee County District Attorney's Office in the amount of \$70,000 to fund a Community Prosecutor in Milwaukee Police District #4. The District Attorney was notified of the award on July 10, 2018. There being no match requirement as part of this award, the District Attorney accepted the grant without board approval by virtue of the authority provided by MCGO Section 56.06. The 2018 grant has been carried over through September 2019.

Of the \$70,000 award, approximately \$14,000 was expended in 2018, leaving a balance of about \$56,000 for 2019.

The State of Wisconsin will again front the money for the salary and benefits related to the prosecutor position. This appropriation fund transfer provides 2019 budgetary authority for receipt of the CDBG revenue and it funds the subsequent reimbursement to the State for the personnel expenditures (the prosecutor salary and fringe benefits).

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE FEBRUARY 8, 2019