

No. 19-15-RE

A RESOLUTION

A Resolution ratifying certain year-end transfers pursuant to Section 805.03 of the Administrative Code

Whereas, Paragraph B of Section 805.03 of the Allegheny County Administrative Code (“the Administrative Code”) provides that a Budget Transfer Committee consisting of the County Controller, the Director of the Department of Budget and Finance and the Budget Director of County Council is authorized within the period commencing with the last Council meeting in December and the last day that the books of the County remain open to make all operating budget appropriation transfers, including appropriations required to clear post-closing entries, between and within any departments, offices and agencies for the purpose of complying with generally accepted accounting principles related to the matching of expenditures with the appropriate fiscal period; and

Whereas, Paragraph B of Section 805.03 of the Administrative Code further provides that such “year-end transfers” must be ratified by County Council; and

Whereas, it is the desire of Council to ratify certain year-end transfers reviewed and approved by the Budget Transfer Committee.

The Council of the County of Allegheny enacts as follows:

Section 1. Approval of Year End Transfers.

Pursuant to Section 805.03 of the Administrative Code, County Council hereby ratifies the following year-end transfers as previously reviewed and approved by the Budget Transfer Committee:

- A) 2014 Intra-Departmental Transfers YE_RA.1 through YE_RA.118 totaling \$9,413,602; and
- B) 2014 Inter-Departmental Transfers YE_ER.1 through YE_ER.21 totaling \$5,938,618.

Section 2. Severability.

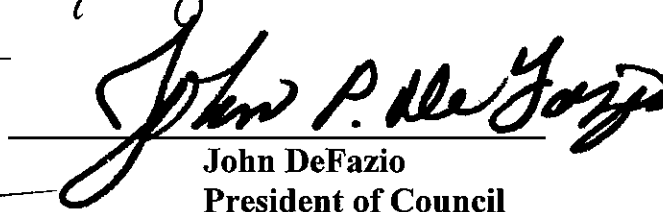
If any provision of this Resolution shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Resolution, which shall be in full force and effect.

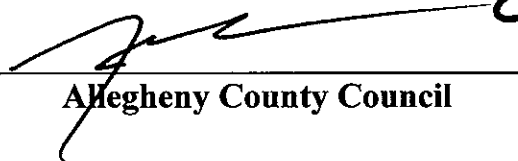
Section 3.Repealer.

Any Resolution or Ordinance or part thereof conflicting with the provisions of this Resolution is hereby repealed so far as the same affects this Resolution.

Enacted in Council, this 1st day of July, 2015

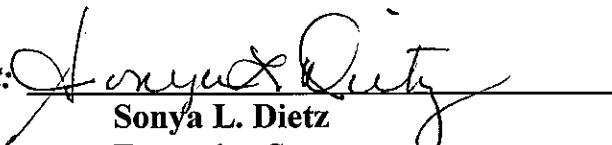
Council Agenda No. 9012-15


John DeFazio
President of Council

Attest: 
Allegheny County Council

Chief Executive Office July 31, 2015

Approved: 
Rich Fitzgerald
County Executive

Attest: 
Sonya L. Dietz
Executive Secretary

INTRA-DEPARTMENTAL YEAR-END TRANSFERS

BATCH #1 - DECEMBER 19, 2014

						ALLEGHENY COUNTY		ACTUAL BALANCES	
						Year End Available Budget			
						As of 12/31/14			
No.	Department	Division	Account Code	S-L	S-T	Char Code Name	FROM	TO	
1	Public Defender	Admin	140101.54000			Supplies		50	
1	Public Defender	Admin	140101.60000			Services	50		
2	Admin Services	Elections	203101.60000			Services		30,090	
3	Admin Services	Telephone	200103.60000			Services		29,570	
2 >> 3	Admin Services	Admin	200110.60000			Services	59,660		
4	Budget & Finance	Admin	130101.51000			Personnel		29,360	
4	Budget & Finance	Admin	130101.52000			Fringe Benefits	29,360		
5	Budget & Finance	Admin	130101.56000			Repairs & Maint		230	
5	Budget & Finance	Admin	130101.60000			Services	230		
6	Police	Building Guards	312101.51000			Personnel		115,980	
7	Police	Police Academy	315801.51000			Personnel		31,820	
8	Police	Building Guards	312101.52000			Fringe Benefits		10,870	
6 >> 8	Police	Police	315701.51000			Personnel	158,670		
9	Shuman Center	Admin	320101.60000			Services		33,100	
10	Shuman Center	Admin	320101.56000			Repairs & Maint		130	
9 >> 10	Shuman Center	Admin	320101.51000			Personnel	33,230		
11 >> 17	Public Works Oper	Maint Oper	354700.51000	D1	S	Personnel		608,710	
11	Public Works Oper	Fleet Mgmt	353503.60000			Services	435,000		
12	Public Works Oper	Maint Oper	354700.55000	D1	S	Materials	47,900		
13	Public Works Oper	Admin	350101.60000			Services	44,400		
14	Public Works Oper	Maint Oper	354700.54000	D1	S	Supplies	29,700		
15	Public Works Oper	Maint Oper	354700.56000	D1	S	Repairs & Maint	21,600		
16	Public Works Oper	Fleet Mgmt	353503.56000			Repairs & Maint	16,700		
17	Public Works Oper	Admin	350101.57000			Capital Outlay	13,410		

INTRA-DEPARTMENTAL YEAR-END TRANSFERS

BATCH #1 - DECEMBER 19, 2014

INTRA-DEPARTMENTAL YEAR-END TRANSFERS							ALLEGHENY COUNTY	
BATCH #1 - DECEMBER 19, 2014							Year End Available Budget	
							As of 12/31/14	
							Char Code Name	
No.	Department	Division	Account Code	S-L	S-T	FROM	TO	
18 >> 19	Public Works Oper	Engineering	353301.51000			Personnel		
	Public Works Oper	Fleet Mgmt	353503.54000			Supplies	225,200	
	Public Works Oper	Maint Oper	354700.60000	D1	S	Services	35,110	
20	Parks	Oper	370200.60000	NP	S	Services	40,040	
20	Parks	Oper	370200.54000	NP	S	Supplies	40,040	
21	Facilities Mgmt	Admin	380101.60000			Services	18,240	
21	Facilities Mgmt	Facilities Mgmt	383501.60000			Services	18,240	
22	Facilities Mgmt	Property Mgmt	385901.56000			Repairs & Maint	6,570	
23	Facilities Mgmt	Facilities Mgmt	383501.56000			Repairs & Maint	3,990	
22 >> 23	Facilities Mgmt	Facilities Mgmt	383501.54000			Supplies	10,560	
24	Courts	Jury Selection	604001.51000			Personnel	32,500	
25	Courts	Criminal Related	602801.51000			Personnel	15,340	
26	Courts	Jury Selection	604001.52000			Fringe Benefits	10,450	
24 >> 26	Courts	Criminal Related	602801.60000			Services	58,290	
BATCH TOTALS							1,277,350	1,277,350

INTRA-DEPARTMENTAL YEAR-END TRANSFERS

BATCH #3 - JANUARY 5, 2015

INTRA-DEPARTMENTAL YEAR-END TRANSFERS						ALLEGHENY COUNTY Year End Available Budget As of 12/31/14		ACTUAL BALANCES	
No.	Department	Division	Account Code	S-L	S-T	Char Code Name	FROM	TO	
33	County Solicitor	Admin	120101.52000			Fringe Benefits		14,900	
33	County Solicitor	Admin	120101.60000			Services	14,900		
34	Budget & Finance	Admin	130101.52000			Fringe Benefits		1,790	
34	Budget & Finance	Admin	130101.60000			Services	1,790		
35	M/W/DBE	Admin	160101.51000			Personnel		2,730	
35	M/W/DBE	Admin	160101.52000			Fringe Benefits	2,730		
36	Admin Services	Elections	203101.60000			Services		98,960	
37	Admin Services	General Services	200101.51000			Personnel		9,920	
36 >> 37	Admin Services	Mgmt Info Systems	205001.60000			Services	108,880		
38	Kane Regional Centers	Kane Central	267500.51000			Personnel		71,340	
38	Kane Regional Centers	Kane Central	267500.60000			Services	71,340		
39 >> 40	Police	Building Guards	312101.52000			Fringe Benefits		39,730	
39	Police	Police Academy	315801.60000			Services	37,000		
40	Police	Police Academy	315801.54000			Supplies	2,730		
41	Shuman Center	Admin	320101.60000			Services		37,440	
41	Shuman Center	Admin	320101.52000			Fringe Benefits	37,440		
42	Public Works Oper	Fleet Mgmt	353503.54000			Supplies		76,840	
43	Public Works Oper	Admin	350101.52000			Fringe Benefits		16,740	
44	Public Works Oper	Admin	350101.60000			Services		520	
42 >> 43	Public Works Oper	Parks Operations	355200.52000	SP	S	Fringe Benefits	94,100		
45	Parks	Operations	370200.52000	NP	S	Fringe Benefits		28,500	
45	Parks	Special Events	376301.60000			Services	28,500		

INTRA-DEPARTMENTAL YEAR-END TRANSFERS

BATCH #3 - JANUARY 5, 2015

INTRA-DEPARTMENTAL YEAR-END TRANSFERS							ALLEGHENY COUNTY Year End Available Budget As of 12/31/14		ACTUAL BALANCES	
No.	Department	Division	Account Code	S-L	S-T	Char Code Name	FROM	TO		
46 >> 47	Facilities Mgmt	Facilities Mgmt	383501.51000			Personnel		43,510		
46	Facilities Mgmt	Facilities Mgmt	383501.60000			Services	32,900			
47	Facilities Mgmt	Admin	380101.54000			Supplies	10,610			
48	Facilities Mgmt	Admin	380101.52000			Fringe Benefits		7,510		
49	Facilities Mgmt	Admin	380101.60000			Services		150		
48 >> 49	Facilities Mgmt	Property Mgmt	385901.55000			Materials	7,660			
50	Miscellaneous Agencies	Grant Agencies	494106.51000			Personnel		760		
50	Miscellaneous Agencies	Grant Agencies	494106.60000			Services	760			
51	Courts	Admin	600101.51000			Personnel		396,410		
52	Courts	Criminal Related Costs	602801.60000			Services		54,750		
53	Courts	Adult Probation	601401.51000			Personnel		31,110		
54	Courts	Family Division-Adult	603601.51000			Personnel		15,560		
55	Courts	Jury Selection	604001.52000			Fringe Benefits		11,240		
56	Courts	Civil Division	602201.60000			Services		8,610		
57	Courts	Family Div-Juvenile	603701.51000			Personnel		1,820		
51 >> 57	Courts	Admin	600101.60000			Services	519,500			
58	District Attorney	Admin	730101.51000			Personnel		265,050		
58	District Attorney	Admin	730101.60000			Fringe Benefits	265,050			
BATCH TOTALS							1,235,890	1,235,890		

INTRA-DEPARTMENTAL YEAR-END TRANSFERS

BATCH #4 - APRIL 13, 2015

				ALLEGHENY COUNTY Year End Available Budget As of 12/31/14		ACTUAL BALANCES	
Department	Division	Account Code	S-L	S-T	Char Code Name	FROM	TO
59	County Executive	Admin	100101.60000		Services		240
59	County Executive	Admin	100101.57000		Capital Outlay	240	
60	Admin Services	Mgmt Info Systems	205001.60000		Services		226,830
61	Admin Services	Elections	203101.60000		Services		48,710
60 >> 61	Admin Services	Mgmt Info Systems	205001.51000		Personnel	275,540	
62	Police	Police - Parks	315703.51000		Personnel		97,270
62	Police	Police	315701.51000		Personnel	97,270	
63	Medical Examiner	Admin	170101.60000		Services		8,380
64	Medical Examiner	Admin	170101.56000		Repairs & Maint		5,750
63 >> 64	Medical Examiner	Admin	170101.51000		Personnel	14,130	
65	Kane Regional	Kane Glen Hazel	267100.60000		Services		499,220
66	Kane Regional	Kane Glen Hazel	267100.55000		Material		27,900
65 >> 66	Kane Regional	Kane Glen Hazel	267100.52000		Fringe Benefits	527,120	
67	Kane Regional	Kane Scott	267200.60000		Services		24,830
68	Kane Regional	Kane Scott	267200.55000		Material		185,350
67 >> 68	Kane Regional	Kane Scott	267200.54000		Supplies	210,180	
69	Kane Regional	Kane McKeesport	267300.55000		Material		60,920
69	Kane Regional	Kane McKeesport	267300.60000		Services	60,920	
70	Kane Regional	Kane Ross	267400.60000		Services		82,960
71	Kane Regional	Kane Ross	267400.55000		Material		85,410
70 >> 71	Kane Regional	Kane Ross	267400.52000		Fringe Benefits	168,370	
72	Health	Enviro Quality	273401.60000		Services		47,720
73	Health	Enviro Quality	273401.56000		Repairs & Maint		220
72 >> 73	Health	Enviro Quality	273401.51000		Personnel	47,940	

INTRA-DEPARTMENTAL YEAR-END TRANSFERS

BATCH #4 - APRIL 13, 2015

				ALLEGHENY COUNTY		ACTUAL BALANCES	
				Year End Available			
				Budget			
				As of 12/31/14			
Department	Division	Account Code	S-L	S-T	Char Code Name	FROM	TO
74	Jail	300101.60000			Services		1,321,700
74	Jail	300101.52000			Fringe Benefits	1,321,700	
75	Police	315801.51000			Personnel		4,890
76	Police	315801.60000			Services		220
75 >> 76	Police	315801.54000			Supplies	5,110	
77 >> 78	Public Works Oper	353503.60000			Services		513,380
77	Public Works Oper	355200.51000	SP	S	Personnel	387,500	
78	Public Works Oper	355200.52000	SP	S	Fringe Benefits	125,880	
79 >> 86	Public Works Oper	354700.60000	D1	S	Services		198,520
79	Public Works Oper	354700.51000	D1	S	Personnel	57,000	
80	Public Works Oper	354700.55000	D1	S	Materials	11,800	
81	Public Works Oper	353301.52000			Fringe Benefits	46,130	
82	Public Works Oper	355200.52000	SP	S	Fringe Benefits	30,217	
83	Public Works Oper	353503.51000			Personnel	24,800	
84	Public Works Oper	353503.52000			Fringe Benefits	17,570	
85	Public Works Oper	353503.54000			Supplies	7,303	
86	Public Works Oper	353503.57000			Capital Outlay	3,700	
87	Facilities Mgmt	383501.56000			Repairs & Maint		5,080
88	Facilities Mgmt	380101.60000			Services		2,140
89	Facilities Mgmt	385901.60000			Services		11,420
87 >> 89	Facilities Mgmt	385901.51000			Personnel	18,640	
90	Emergency Mgmt	330101.60000			Services		26,440
90	Emergency Mgmt	330101.57000			Capital Outlay	26,440	
91	Shuman Center	320101.60000			Services		117,510
91	Shuman Center	320101.52000			Fringe Benefits	117,510	

INTRA-DEPARTMENTAL YEAR-END TRANSFERS

BATCH #4 - APRIL 13, 2015

				ALLEGHENY COUNTY		ACTUAL BALANCES	
				Year End Available Budget			
				As of 12/31/14			
Department	Division	Account Code	S-L	S-T	Char Code Name	FROM	TO
92	Parks	Special Events			Services		39,780
92	Parks	Administration	376301.60000		Services	39,780	
			370201.60000				
93 >> 102	Courts	Judicial Support	600101.60000		Services		814,721
93	Courts	Judicial Support	600101.51000		Personnel	100,400	
94	Courts	Judicial Support	600101.52000		Fringe Benefits	96,400	
95	Courts	Criminal Division	602701.51000		Personnel	45,700	
96	Courts	Criminal Division	602701.52000		Fringe Benefits	60,000	
97	Courts	Adult Probation	601401.52000		Fringe Benefits	160,000	
98	Courts	Civil Division	602201.51000		Personnel	83,000	
99	Courts	Civil Division	602201.52000		Fringe Benefits	88,000	
100	Courts	Family Division-Juvenile	603701.54000		Supplies	35,000	
101	Courts	Family Division-Juvenile	603701.56000		Repair & Maint.	19,000	
102	Courts	Minor Judiciary	604901.51000		Personnel	127,221	
103	Courts	Criminal Division	602701.60000		Services		52,800
104	Courts	Adult Probation	601401.51000		Personnel		43,730
105	Courts	Adult Probation	601401.60000		Services		15,030
106	Courts	Civil Division	602201.60000		Services		3,350
107	Courts	Civil Division	602201.54000		Supplies		1,390
108	Courts	Family Div-Adult	603601.54000		Supplies		630
109	Courts	Family Div-Adult	603601.51000		Personnel		3,530
110	Courts	Family Division-Juvenile	603701.51000		Personnel		80,060
111	Courts	Family Division-Juvenile	603701.55000		Materials		6,720
112	Courts	Orphans' Division	605101.60000		Services		6,300
113	Courts	Orphans' Division	605101.54000		Supplies		110
103 >> 113	Courts	Family Div-Juvenile	603701.52000		Fringe Benefits	213,650	

INTRA-DEPARTMENTAL YEAR-END TRANSFERS

BATCH #4 - APRIL 13, 2015

ALLEGHENY COUNTY

Year End Available

Budget

As of 12/31/14

ACTUAL BALANCES

Department	Division	Account Code	S-L	S-T	Char Code Name	FROM	TO
114	Sheriff	Admin	710101.51000		Personnel		213,320
114	Sheriff	Admin	710101.52000		Fringe Benefits	213,320	
115	District Attorney	Admin	730101.51000		Personnel		304,040
116	District Attorney	Admin	730101.57000		Capital Outlay		4,410
115 >> 116	District Attorney	Admin	730101.52000		Fringe Benefits	308,450	
117	Children, Youth & Family Serv	Admin	25920112.63010.0103		Services		1,390,527
118	Children, Youth & Family Serv	Admin	25920112.54303.0110		Supplies		161,824
117 >> 118	DHS Oper - CYF CC	Admin	250207.51000		Personnel	1,552,351	
BATCH TOTALS						6,745,282	6,745,282
CONTROL TOTALS						9,413,602	9,413,602

INTER-DEPARTMENTAL YEAR-END TRANSFERS
BATCH #1 - DECEMBER 19, 2014

				ALLEGHENY COUNTY Year End Available Budget As of 12/31/14		ACTUAL BALANCES	
No.	Department	Division	Account Code	S-L	S-T Char Code Name	FROM	TO
1	County Solicitor	Admin	120101.51000		Personnel		170,040
1	Debt Service	Admin	470101.85000		Debt Service	170,040	
2	Facilities Mgmt	Facilities Mgmt	383501.51000		Personnel		675,820
3	Facilities Mgmt	Property Mgmt	385901.60000		Services		422,940
2 >> 3	Debt Service	Admin	470101.85000		Debt Service	1,098,760	
4	Parks	Oper	370201.60000		Services		701,624
4	Debt Service	Admin	470101.85000		Debt Service	701,624	
5	Public Works Oper	Maint Oper	354700.51000	D1	S Personnel		587,579
5	Debt Service	Admin	470101.85000		Debt Service	587,579	
				BATCH TOTALS		2,558,003	2,558,003

INTER-DEPARTMENTAL YEAR-END TRANSFERS
BATCH #2 - DECEMBER 30, 2014

				ALLEGHENY COUNTY Year End Available Budget As of 12/31/14		ACTUAL BALANCES	
No.	Department	Division	Account Code	S-L	S-T Char Code Name	FROM	TO
6	Facilities Mgmt	Property Mgmt	385901.60000		Services		196,750
6	Debt Service	Administration	470101.85000		Debt Service	196,750	
7	Public Works Oper	Fleet Mgmt	353503.54000		Supplies		76,840
7	Debt Service	Administration	470101.85000		Debt Service	76,840	
8	Parks	Operations	370201.60000		Services		50,000
8	Debt Service	Administration	470101.85000		Debt Service	50,000	
				BATCH TOTALS		323,590	323,590

INTER-DEPARTMENTAL YEAR-END TRANSFERS
BATCH #3 - JANUARY 5, 2015

				ALLEGHENY COUNTY		ACTUAL BALANCES	
				Year End Available Budget			
				As of 12/31/14			
No.	Department	Division	Account Code	S-L	S-T	Char Code Name	FROM TO
9	Facilities Mgmt	Property Mgmt	385901.60000			Services	196,750
10	Facilities Mgmt	Facilities Mgmt	383501.52000			Fringe Benefits	138,980
9 >> 10	Debt Service	Admin	470101.85000			Debt Service	335,730
11	Juvenile Court	Operations	480201.60000			Services	64,230
11	Debt Service	Admin	470101.85000			Debt Service	64,230
12	Parks	Operations	370200.51000	NP	S	Personnel	171,790
12	Debt Service	Admin	470101.85000			Debt Service	171,790
BATCH TOTALS							571,750 571,750

INTER-DEPARTMENTAL YEAR-END TRANSFERS					ALLEGHENY COUNTY		
BATCH #4 - APRIL 13, 2015					Year End Available Budget As of 12/31/14		
					ACTUAL BALANCES		
Department	Division	Account Code	S-L	S-T	Char Code Name	FROM	TO
13 Memorial Hall	Other Operating	492508.64402			Services		39,640
13 Debt Service	Admin	470101.85000			Debt Service	39,640	
14 M/W/DBE	Admin	160101.60000			Services		56,370
14 Debt Service	Admin	470101.85000			Debt Service	56,370	
15 >> 16 Institutional Care:	Admin	48020106.63010.0103			Services		1,681,000
15 DHS Oper - CYF CC	Admin	250207.51000			Personnel	446,000	
16 DHS Oper - CYF CC	Admin	250207.52000			Fringe Benefits	1,235,000	
17 Institutional Care:	Admin	48020106.63010.0103			Services		382,390
17 Debt Service	Admin	470101.85000			Debt Service	382,390	
18 CISP	Admin	48020106.63010.0108			Services		36,625
18 DHS Oper - CYF CC	Admin	250207.52000			Fringe Benefits	36,625	
19 Home Det/Elec Monitor	Admin	48020306.51101.010832			Personnel		13,532
19 DHS Oper - CYF CC	Admin	250207.57000			Capital Outlay	13,532	
20 Home Det/Elec Monitor	Admin	48020306.56205.010832			Repair & Maint.		797
20 DHS Oper - CYF CC	Admin	250207.57000			Capital Outlay	797	
21 Public Works Oper	Admin	350101.60000			Services		274,921
21 Debt Service	Admin	470101.85000			Debt Service	274,921	
BATCH TOTALS						2,485,275	2,485,275
CONTROL TOTALS						5,938,618	5,938,618

SUMMARY OF LEGISLATION

This Resolution will formally ratify the year-end transfers for the Fiscal Year ending 2014 that have been approved by the Budget Transfer Committee, which consists of the Director of Budget and Finance, County Council Budget Director and County Controller.

Total Intra-Departmental Transfers, transfers within a department to satisfy post closing entries, totaled \$9.4 million in 2014 as compared with \$9.3 million in 2013, and Inter-Departmental Transfers totaled \$5.9 million in 2014 as compared with \$9.6 million in 2013.

A summary of Inter-Departmental Transfers by Department is as follows:

DEPARTMENTAL SUMMARY (NET)

<u>Department</u>	<u>From</u>	<u>To</u>
Debt Service	\$ 4,206,664	
DHS Oper - CYF CC	\$ 1,731,954	
Juvenile Court Placement - Institutional Care		\$ 2,063,390
Facilities Management		\$ 1,631,240
Public Works		\$ 939,340
Parks		\$ 923,414
County Solicitor		\$ 170,040
Juvenile Court Placement - Operating		\$ 64,230
MBE-DBE-WBE		\$ 56,370
Memorial Hall		\$ 39,640
Juvenile Court Placement - CISP		\$ 36,625
Juvenile Court Placement - Home Det/Elec Monitor		\$ 14,329
Totals	<u>\$ 5,938,618</u>	<u>\$ 5,938,618</u>

MEMORANDUM

OFFICE OF THE COUNTY MANAGER

TO: Jared E. Barker
Allegheny County Council

FROM: William D. McKain CPA
County Manager

DATE: June 11, 2015

RE: Proposed Resolution

Attached is a Resolution ratifying certain year-end transfers pursuant to Section 805.03 of the Administrative Code.

The Allegheny County Law Department has reviewed this legislation prior to submitting it to Council.

I am requesting that this item be placed on the agenda at the next Regular Meeting of Council.

WILLIAM D. MCKAIN

710N800