

11-7-19 FINANCE AND AUDIT COMMITTEE APPROPRIATION TRANSFERS
 D INTER-DEPARTMENTAL

Action Required

Finance and Audit Committee
 Majority County Board

WHEREAS, department requests for transfers between separate departmental accounts have been received by the Department of Administration, 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 Administration, 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>1940 – Non-Departmental Expenditures</u>		
9779 – Central Service Allocation		\$1,885,042
5409 – County Contribution – ERS	\$1,885,042	
9879 – Abatement – Central Services	\$1,885,042	
<u>1140 – Human Resources - ERS</u>		
4999 – Other Misc Revenue		\$1,885,042

The Office of the Comptroller requests an interdepartmental transfer between Non-Departmental Expenditures and Human Resources – ERS. File 19-457 eliminated the payment from the ERS Trust to the County for administrative expenses incurred in 2018. Under previous procedures, the payment made by the ERS Trust would then be paid back to the ERS Trust in the subsequent year, or in this case, 2019. With no payment made by the ERS Trust for 2018 administrative expenses, there is no longer any amount due in 2019 for administrative expenses. Similarly, under this procedure, there would be no payment made to Org 1149. Therefore, this fund transfer reduces the expenditures in Org. 1950 and reduces the revenue in Org. 1149.

However, since the County still will charge out the administrative expenses incurred in Org. 1149, a new expenditure and abatement is created to properly reflect the charges in Org. 1950.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE SEPTEMBER 23, 2019