

2/6/20 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, Performance, Strategy, and Budget (PSB), 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 2020 appropriations of the respective listed departments:

1)	<u>From</u>	<u>To</u>
<u>3700 – Office of the Comptroller</u>		
5199 – Salaries-Wages Budget	\$385,000	
6050 – Contract Pers Serv-Short		\$385,000

Due to demands of the Enterprise Resource Planning (ERP) project during fiscal year 2020, the Comptroller's Office requires various resources to manage ongoing operations during the transition to Infor.

Two (2) payroll personnel are necessary to keep Ceridian and HPW operational until September 1 at a cost of \$160,000. One (1) accountant is necessary to assist with general centralized accounting operations and to fulfill extra duties during CAFR season until a new accountant is recruited and trained. Therefore, \$95,287 is needed for this purpose. Accounts Payable is holding two positions vacant until the implementation of Infor. The responsibilities of these vacant positions are being handled by temporary personnel until the department is able to fully assess its A/P needs under the new system. \$54,413 is needed for this purpose. Lastly, the Comptroller plans to fill a critical vacant Accountant Sr through a temporary service. This individual is necessary to assist the Comptroller in implementing GASB rules in County accounting practices. This individual will stay permanently on through the temporary agency at approximately 25 hours per week. This will cost \$104,000 for the entire year. The total estimated cost of all of the above is \$413,700.

The Comptroller's budget has \$28,700 budgeted for temporary staff. Based on current estimates, there is a surplus in our salary account (5199) due to the vacancies related to the ERP. Therefore, we will use the additional expenditure authority to pay for the temporary service rather than increasing our charges to the ERP project. Any deficits due to these temporary help services will be charged to the ERP project in addition to the \$184,8000 already budgeted so that the Comptroller's overall budget for 2020 does not deficit.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 27, 2019.

2)	<u>From</u>	<u>To</u>
<u>9500 – Milwaukee County Zoo</u>		
7930 – Photo Prtg. Repro & Binding	\$9,000	
6409 – Printing & Stationery	\$1,900	
6503 – Equipment Rental Short Term	\$1,000	
6630 – R/M Machinery & Tools Eq	\$25,000	
6999 – Sundry Services	\$630	
6610 – R/M Bldg & Structures	\$25,000	
7910 – Office Supplies	\$1,000	
7970 – Tools & Minor Equipment	\$36,000	
4995 – Undistributed Revenue	\$87,000	
7930 – Photo Prtg. Repro & Binding		\$9,000
6409 – Printing & Stationery		\$1,900
6503 – Equipment Rental Short Term		\$1,000
6630 – R/M Machinery & Tools Eq		\$25,000
6999 – Sundry Services		\$630
6610 – R/M Bldg & Structures		\$25,000
7910 – Office Supplies		\$1,000
7970 – Tools & Minor Equipment		\$36,000
4995 – Undistributed Revenue		\$87,000

The 2020 Adopted Budget eliminated the Special Program Coordinator position and the responsibilities of the position were restructured to other Zoo staff for a savings and consolidation of duties. The salary lines were moved out of org 9596 but some accounts remained. This fund transfer moves all the funding in org 9596 to the proper low orgs for 2020.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 27, 2019.

3)		<u>From</u>	<u>To</u>
	<u>5100 – DOT Highway</u>		
	8588 – Other Capital Outlay (exp)	\$126,000	
	7141 – Salt		\$50,000
	7105 – Asphalt and Tar		\$56,000
	6060 – Ash- Rubbish- Waste Disposal		\$10,000
	6329 – Tel and Tel Outside Vendor		\$10,000

A fund transfer is requested by DOT Highway to realign expenditure authority from capital outlay to commodities and services. The 2020 budget included reductions to several items within the commodity and service lines that are critical to winter highway repair activities and snow operations. Approval of this transfer will ensure sufficient expenditure authority for Highway Maintenance Division to continue to provide safe passage on truck highways, interstates, as well as continued maintenance within Milwaukee County.

This fund transfer has no tax levy impact.

TRANSFERS SIGNED BY THE COUNTY EXECUTIVE DECEMBER 27, 2019.