

-- ATTACHMENT --

Interdepartmental Transfers – The interdepartmental transfer process, an accounting entry only, includes utilizing funds from accounts within the General Fund that were underspent, as well as revenues and fund equity when necessary, to support the accounts that were overspent. Below are the departments overspent in 2021. Per State Statutes and the City of West Allis Budget Policy, Council approval is required to make this type of budget transfer. However, there is no financial impact of this process as both increase and decrease are contained in the same fund.

Overspent departments requiring transfer approval:

- Municipal Court - \$48,839
- City Attorney - \$260,046 (related to claims paid)
- City Administration - \$5,616
- Police & Fire Commission - \$12,611
- Fire Department - \$107,336
- Economic Development - \$36,532