

PROOF OF PUBLICATION

STATE OF WISCONSIN } S.S.
MILWAUKEE COUNTY }

Ann Richmond, being the first duly sworn on oath, says that she is the Publisher of THE DAILY REPORTER, which is a public newspaper of general circulation, printed and published daily in the English language in the City of Milwaukee, in said county, and fully complying with the laws of Wisconsin, relating to the publication of legal notices; that the notice of which the printed one attached is a true copy, which was clipped from the said newspaper, was inserted and published in said newspaper on

Jun. 13, 2012

Ann S. Richmond
Ann Richmond, Publisher

Sworn to me this 13th day of June 2012

David Ziemer
David Ziemer
Notary Public, Milwaukee County, Wisconsin
My Commission Is Permanent



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Notice

FROM THE OFFICE OF JOSPEH J. CZARNEZKI
MILWAUKEE COUNTY CLERK
County Ordinance No. 12-14
File No. 12-245

AN ORDINANCE

The County Board of Supervisors of the County of Milwaukee does ordain as follows:

SECTION 1. Chapter 1 of the General Ordinances of Milwaukee County is amended as follows:

1.10 - Fiscal notes.

(1) No resolution or ordinance from any county officer, board or commission shall be considered by the county board, or by any committee thereof to which it has been referred, unless it shall have attached as a note a reliable estimate of the fiscal effect which has been reviewed per the policies established by the comptroller. The fiscal note shall be prepared on a form approved by the committee on finance and audit and supplied by the comptroller department to any collective bargaining agreement, or any amendment to chapter 17 of the general ordinances affecting wages or benefits, or any other action affecting the wages or benefits of county employees, the fiscal note shall include as much information as is practicable under the circumstances about the fiscal impact upon each department affected by the action. In addition, at a minimum, the fiscal note shall set forth details of the projected annual countywide fiscal impact projected for each year of the collective bargaining agreement or, in the case of any other action affecting the wages or benefits of county employees, shall contain information regarding the projected fiscal impact at least five (5) years into the future. When necessary, affected agencies may assist the author in the preparation of the fiscal note.

1.11 - Standing Committees.
(c) The duties of such committees shall be to have charge of the several matters hereinafter designated but such enumeration shall not be exclusive:
(2) Committee on finance and audit.
1. Departmental policy of the general office of the county executive, general office of the county board, department of audit, department of administrative services (divisions of administration & fiscal affairs, information management services, procurement, and risk management), department of human resources and divisions of employee benefits labor relations, office of the comptroller, and county treasurer.
2. County budget matters.
3. Issuance of debt.
4. Taxation matters.
5. Insurance matters.
6. Need for additional positions.
7. Policy matters having a fiscal effect outside the current budget.
8. Review the audit reports of the office of the comptroller audit department to ensure that departments implement the many program improvements and cost saving recommendations so that the county board can provide the best service at the lowest possible cost to the taxpayer. (The chairperson of the committee on finance and audit may appoint a special audit implementing subcommittee to spearhead the implementation of audit department report recommendations.)

SECTION 2.
Chapter 9 of the General Ordinances of Milwaukee County is amended as follows:

9.04 - Form of statement.
(a) The person filing a statement of economic interests, as required under this chapter, shall file the statement on a form prescribed by the ethics board, with the concurrence of the county board and the office of the comptroller. The following information applicable as of the 15th day of the month preceding the month in which the statement is required to be filed:

SECTION 3.
Chapter 13 of the General Ordinances of Milwaukee County is amended as follows:

13.06 - Relationship—Friends groups. Because of their close relationship with public institutions, friends groups acquire a quasi-public status. The public often perceives them to be a functional part and representative of a county department. Public confidence and support is best maintained by adequate disclosure of all activities. Basic to the quasi-public nature of friends groups, the department head shall negotiate a written agreement with each friend group for approval by the county executive and the county board, including:
(d) Filing annually, with the office of the comptroller, a statement, for public record:
(1) If the organization's annual gross receipts exceed four thousand dollars (\$4,000.00), a copy of its state form 308 (charitable organization annual

report) submitted to the state department of regulation and licensing to comply with s. 440.41, Wis. Stats.
(2) In addition, if the organization's annual gross receipts exceed twenty-five thousand dollars (\$25,000.00), a copy of its IRS form 990 (return of organization exempt from income tax), annual gross receipts exceed fifty thousand dollars (\$50,000.00), a certified, independently audited, financial statement reporting an audit performed in accordance with generally accepted accounting principles.

SECTION 4.
Chapter 15 of the General Ordinances of Milwaukee County is amended as follows:

15.01 - Disbursements. Except as otherwise provided by this chapter, all disbursements from the county treasury shall be made by bank check signed by the county treasurer and the county clerk upon authority of vouchers, certificates, payrolls and public assistance rolls approved by the department of administrative services, the comptroller and filed with the county clerk.

15.02 - Purchase orders and contracts. Purchase orders or contracts shall be issued in advance for all purchases where called for by the ordinance on purchasing. All copies of purchase orders and contracts shall be submitted to the department of administrative services, the comptroller and filed with the county clerk.

15.03 - Disbursements. Whenever the proper county officers to make a payment(s), the department of administrative services, the comptroller shall prepare and execute a voucher in the name of the authorized payee(s), and show on said voucher the proper reference to the respective resolution authorizing the payment.
(1) The department of administrative services, the comptroller shall audit all invoices, except for those noted in subsection (4), as follows:
(a) See that the form of authorization of the purchase of the materials or services, for which payment is requested by an invoice, conforms to that prescribed in the purchasing procedures established by the county board and/or the purchasing director.
(b) See that acknowledgment of satisfactory receipt of the materials or services as ordered, and as specified on the invoice, has been made by the department that received the materials or services. This acknowledgment may take the form of the completed, properly signed receiving report, or other notation signed by a responsible representative of the department that received the materials or services.
(c) See that invoices are supported by encumbered purchase orders, or that the purchases represented by the invoices are encumbered prior to approval of the invoices for payment.
(d) Perform any other audits it is deemed advisable.

(2) After audit, the department of administrative services, the comptroller shall classify and code vendor's invoices as chargeable, and shall indicate approval thereon. Such approval may be by the use of a facsimile signature affixed by a mechanical device or stamp by a person duly authorized to grant such approval.
(3) After approval of invoices or vouchers, the department of administrative services, the comptroller shall prepare bank checks in payment thereof. The department of administrative services, the comptroller shall also prepare a certificate to replicate showing the check numbers and the total amount to be disbursed in payment of approved invoices or vouchers, and shall submit two (2) copies thereof, and the checks, to the county clerk who shall sign the checks and forward one (1) copy of the department of administrative services, the comptroller certificate, and the checks, to the county treasurer. The county treasurer shall

pay, in accordance with applicable federal and state statutes or regulations and/or in accordance with signed authorizations from employees with respect to any voluntary deductions authorized by the county board.
(4) Payroll preparation shall be in accordance with the Code.
15.13 - Assignments and garnishments. Whenever money payable to a vendor, claimant or an employee is legally required to be paid in whole or in part to a third party, the office of the county clerk shall coordinate all necessary communication with affected county departments and make such legally required payments through a depository bank account established for such purpose.
(4) In the case of a vendor or claimant, the county clerk shall advise the office of the department of administrative services, the comptroller, the Department of Health Services and other department that may have responsibility for the issuance of disbursement checks, as necessary and appropriate, of each legal requirement. Such appropriate department shall make a check payable to the county clerk, as assignment account, against payment due to vendor or other claimant.

(a) In the case of an employee, to the extent that processing as hereinafter described can be accomplished in conformance with the requirements of ss. 812.31 through 812.44 Wis. Stats., s. 767.265 Wis. Stats., and any other applicable statute or rule, the county clerk shall forward written notice of any legal requirement to pay wages of an employee to third party to the department of administrative services, the comptroller, central payroll unit, and any additional data, computations or other information necessary to carry out such legal requirement into effect in conformance with applicable statutes and rules. The central payroll unit will process the notice received as an additional deduction from the employee's payroll check. Upon completion of payroll processing, the central payroll unit will cause the funds so deducted to be transferred to the county clerk's assignment account by check or other means and provide a listing of all amounts deducted for each employee under each such legal deduction requirement. The county clerk will

disburse those funds to the employee's creditors or other payees at such times and in such amounts as the law and applicable orders of the court may require.
(b) In the event that it is impossible or impracticable to process a legal requirement to pay wages of an employee to a third party in conformance with the applicable statutes and rules using the procedure described in subsection (2)(b), such legal requirement shall be satisfied by means of such practices and procedures as the county clerk, the department of administrative services, the comptroller and the county treasurer deem lawful and appropriate.
15.15 - Reconciliation of bank accounts. The director of audit and the treasurer's bank accounts, as well as other bank accounts, when such reconciliation is authorized by the committee on financial and audit of the county board. The director of audit and the comptroller may request the respective departments to submit statements and deposited checks at any time during the month in order to enable his/her office staff to spread out the work of reconciling bank accounts throughout the month. The bank account reconciliation shall contain a detailed listing of the check number and amount of outstanding checks, as well as other factors needed in proper reconciliation.
15.16 - Treasurer's cash reports. The county treasurer shall submit a daily report of cash receipts and disbursements, including all support documentation, to the department of administrative services, the comptroller who shall, after inspection and verification of disbursements with its record of vouchers and payrolls allowed for payment, cause the general accounting records of the county to be updated. The treasurer shall submit a copy of each daily report of cash receipts and disbursements, without documentation, to the county clerk and the department of audit and the office of the comptroller.

15.17 - Departmental imprest fund.
(2) The following is a schedule of authorized imprest funds. Any part of such imprest funds authorized to be deposited in a public depository as indicated in each subsection of this section, may be withdrawn by check signed by the highest ranking official of each department or by an incumbent of a position so designated by such departmental official.

Storage Auction

- NOTICE OF PUBLIC SALE OF PERSONAL PROPERTY**
Notice is hereby given that pursuant to Wisconsin Statute Section 704.90, that PS Orangeco, Inc will conduct sale(s) by competitive bidding on 6/28/12 at 10:30 am on the premises where said property has been stored, and which are located at Public Storage, 7415 W. Dean Rd., Milwaukee, WI 53223, the personal property described below
- COX2 - Nichols, Iris
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - D001 - Williams, Rhonda Y
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - E020 - Lamb, Karyl A
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - E053 - Bruening, Jannine
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - E084 - Ouattara, Moussa
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - H040 - Mcdonald Jr, Leon
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - J010 - Jackson, Karen J
Bedding / Clothing; Boxes / Bags / Totes; Furniture
 - J018 - Berry, William
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - K039 - Newsom, Dorothy J
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - L017 - Holley, Yvonne
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - L018 - Simms, Jeff
Bedding / Clothing; Boxes / Bags / Totes; Furniture
 - M007 - Moore, Diquan
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - N028 - Brown, Ashley R
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - O021 - Byrd, James M
Bedding / Clothing; Boxes / Bags / Totes; Furniture
 - S179 - Perry, Mattie
Vehicles / Boats
 - S307 - Yales, George
Vehicles / Boats
- Purchases must be made with cash or credit only and paid for at the time of sale. All goods are sold "as is" and must be removed at the time of purchase. Sale is subject to adjournment.
- 100928891/6-13-20

- NOTICE OF PUBLIC SALE OF PERSONAL PROPERTY**
Notice is hereby given that pursuant to Wisconsin Statute Section 704.90, that PS Orangeco, Inc will conduct sale(s) by competitive bidding on 6/28/12 at 10:00 am on the premises where said property has been stored, and which are located at Public Storage, 6049 N. 77th St., Milwaukee, WI 53218, the personal property described below
- 0005 - Williams, Leroy
Vehicles / Boats
 - 0016 - Revels, Elliot
Vehicles / Boats
 - 1101 - Moore, Shantice
Boxes, toles, furniture
 - 1112 - Dingman, Lori
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - 1208 - Easter, Amber
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - 2311 - Sams, Lateka
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - 2411 - Stewart, Antonio
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - 2602 - Hill, Jomo
Bedding / Clothing; Boxes / Bags / Totes; Furniture
 - 2614 - Lilly, Ray
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - 3210 - Wilkins, Diane
Bedding / Clothing; Boxes / Bags / Totes; Furniture
 - 3213 - Willis, Gary
Bedding / Clothing; Boxes / Bags / Totes; Furniture
 - 33 - Middleton, Dorothy
Vehicles / Boats
 - 4101 - Mason, Thelma
Books / Files / Cabinets; Boxes / Bags / Totes; Furniture
 - 4104 - Lyle, Yvette
Bedding / Clothing; Boxes / Bags / Totes; Furniture; Tools
 - 4203 - Bost, Donel
Bedding / Clothing; Boxes / Bags / Totes; Furniture; tools
 - 4205 - Haywood, Ennis
Bedding / Clothing; Boxes / Bags / Totes; Furniture
- Purchases must be made with cash or credit only and paid for at the time of sale. All goods are sold "as is" and must be removed at the time of purchase. Sale is subject to adjournment.
- 10092885/6-13-20

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Notice

CONTINUED FROM PAGE 15B

transferred to the procurement division at the time of bid opening, which shall be conducted in public at a specified date, time and place.

(b) A summary of each bid, with the name of all bidders, shall be posted for public inspection in the office of the procurement division during regular county business hours for a period of not less than ten (10) days after award.

(c) A nonconclusive statement requiring the signature of an authorized officer of the bidder shall be included in each sealed bid. The purchasing administrator shall report suspected collusive bids to the district attorney.

(7) Exceptions.

(a) Competitive bidding requirements of this chapter shall apply, except as follows:

(1) When, after soliciting sealed bids, it is determined by the purchasing administrator, and verified by the purchasing standardization committee, that no valid bids have been received, the purchasing standardization committee may authorize procurement without competition.

(2) Purchases from a single source which, by their nature, are not adapted to award by competitive bidding as determined by the purchasing administrator and approved by the purchasing standardization committee.

(3) Purchases from any federal, state or local governmental unit or agency of surplus materials, supplies, commodities or equipment, as approved by the committee on financial and audit of the county board, and otherwise when expressly authorized by the county board.

(4) Discretionary purchase of ten thousand dollars (\$10,000.00) or less as authorized in subsection 32.25(2) of this section.

(5) Any contract for a public works construction project where the director of public works or his/her designee has recommended, and the purchasing administrator has agreed in writing, that the purchasing administrator shall negotiate for the purpose of services, supplies, materials or equipment needed for such project.

(b) Purchase of name brand items for resale may be awarded to other than the low bidder.

(c) Purchases required for immediate budgeted repairs, exclusive of inventory items.

(d) Notwithstanding any other provisions of this chapter to the contrary, the purchasing administrator shall have the authority, in any situation where a contract is to be let through the bidding process, to reserve such contract exclusively for vendors listed on the minority business enterprise and women business enterprise list. In such event, the bid announcements shall indicate such reservation, citing this subsection as authority therefor. Reservations by the purchasing administrator may be on a commodity basis or on an individual contract basis.

(e) Annually the county board shall adopt by resolution a recommended minimum percentage goal for the participation of disadvantaged business enterprise vendors in contracts awarded pursuant to chapter 32. Such goals are not mandatory, however, the purchasing administrator shall make diligent efforts to achieve or exceed such annual participation goals.

(6) All contracts for materials recommended by the procurement division shall be reviewed for approval by the corporation counsel prior to use.

(3) Comptroller responsibility. All contracts issued by the division shall be reported to and countersigned by the comptroller, under policies established by the comptroller, if he or she determines that the county has or will have the necessary funds to pay the liability that the county may incur under the contract. No contract is valid until so countersigned.

(b) The comptroller shall, on a monthly basis, summarize the reports received from the division concerning blanket contracts and one (1) copy to the committee on finance and audit and one (1) copy to the county executive.

(c) The comptroller shall deny payment for any payment request submitted by a vendor to an administrator if all conditions of this chapter have not been met. The comptroller shall report such denials and the reason for denial to the committee on finance and audit along with the monthly report. In such cases, the administrator may appeal the decision to the committee on finance and audit.

32.94. - Uniform Accounting.

(1) Prescribe the accounting policies to be followed by all county departments as they relate to the preparation of the county's annual report, including the method of accruing revenues and expending there, disclose requirements

relating to material assets and liabilities, including contingencies, the method of valuing inventories and other assets, etc.

(2) Prescribe the form of accounts and other financial records.

(3) So as to be as uniform as practical and as simple as is consistent with an accurate and detailed record of all receipts and disbursements and all other transactions affecting the acquisition, establishment and disposition of assets, and

(4) So as to meet applicable statutory requirements.

(5) Review all transactions for reasonable compliance with subsections (1) and (2) above.

(6) Prescribing cost accounting policy for county departments.

(7) Prescribing the methods for allocating direct and indirect cost to programs, projects, grants, etc., including the methods for establishing direct, indirect and overhead rates.

(8) Prescribing the methods for maintaining cost accounting records in county departments.

32.95. - Accounting and Preauditing.

(1) Maintain unfiled accounting records, reflecting the financial transactions of the county government, including accounts of revenues, expenditures, appropriations, encumbrances, assets and liabilities.

(2) The fiscal affairs division shall be responsible for the substantial accuracy and reasonable propriety of all transactions which affect the tax levy in the case of fuel and agency funds, where the subsidiary ledgers and supporting documents are maintained by another department or institution, the accuracy of the records is the responsibility of that other department or institution. The administrator thereof shall annually certify that the accounting records are accurate and consistent with the accounting policies and procedures prescribed by central accounting, and that all significant assets and liabilities are adequately disclosed. The fiscal affairs division shall secure that such certifications are submitted by departmental administrators annually prior to the preparation of the annual report.

(2) Preaudit claims against the county in conformance with chapter 15 of the Code.

(3) Submit to the county board committee on financial and audit and the county board, for formal approval, charges or unappropriated surplus account other than those year-end entries made to close out appropriations, expenditures, estimated revenues and revenues.

32.96. - Financial report. Prepare at the end of each fiscal year, a condensed report of the county's financial condition.

32.98. - Payroll. Provide centralized payroll functions, including the computation of required and voluntary deductions, preparation and verification of payroll, maintenance of payroll records and reports, preparation of various reports for federal and state governmental agencies, and processing of payments to employees and other agencies for which payroll deductions were made.

32.91. - Unreserved fund balance. Carry over of appropriations.

(1) Prepare a report on the year-end unreserved fund balance (surplus/deficit) in the general fund of the county no later than June 1 of the following year, and make it available simultaneously to the county executive and county board, including an analysis of the changes in fund balance between years and disclosure of any differences, and their fiscal impact, in accounting transactions or policies with prior years' computation.

(2) All accounting and budgeting under this section shall be in accordance with generally accepted accounting principals (GAAP) for government as promulgated by the governmental accounting standards board.

(3) For the purpose of this section, words shall be defined in accordance with generally accepted accounting principles as follows:

(a) Assets. Resources owned or held by the county which have a monetary value.

(b) Current liabilities. Liabilities which are payable within one (1) year.

(c) Encumbrances. Commitment of an appropriation for future delivery of goods or services.

(d) Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives. (Examples of funds include enterprise internal service, debt service, capital project, general, trust and agency.)

(e) Fund balance. Represents the fund equity of governmental funds.

(f) General fund. The fund used to account for all financial resources except those required to be accounted for in another fund.

(g) Governmental fund. A term used when referring to a government's enterprise and internal service funds.

(h) Liabilities. Debt or other legal obligations arising out of transactions in the past which must be liquidated at some future date. The term does not include encumbrances.

(i) Noncurrent. Items receivable or payable after one (1) year.

(j) Proprietary fund. A term used when referring to a government's enterprise and internal service funds.

(k) Reserve. An account used to segregate a portion of fund balance that is not appropriated for expenditure or is segregated for specific future use.

(l) Transfers. Represent residual or surplus transfers of revenues and/or operating transfers of money from a fund receiving revenue to the fund through which resources are expended.

(m) Unreserved fund balance. Is the amount in the general fund which results when liabilities and reserves are deducted from assets.

(n) Working capital. Reflects the excess of current assets over current liabilities.

(o) The following reserves will be used to compute the unreserved fund balance (surplus/deficit) in the general fund:

(1) These reserves representing an amount segregated from fund balance established for a specific future use including the following:

(a) Reserve for encumbrances. An amount set aside for future delivery of goods or services.

(b) Reserve for appropriation and estimated revenue carryovers. Represents available appropriations authorized by the county board, offset by any related estimated non-property tax revenue for which the purpose of the appropriation remains.

(c) Reserve for the redemption or purchase of bonded obligations. Represents available appropriations authorized by the county board for the redemption or purchase of county bonds. However, any appropriation to this reserve from the surplus of the previous fiscal year must be adopted by a vote of two-thirds of the members of the county board.

(d) Reserve for future year appropriations. Represents the amount of surplus or deficit from the previous fiscal year which is appropriated in the succeeding year. (For example, 1989 surplus appropriated in the 1982 budget.)

(e) These reserves are not available for expenditure or available for finance current operations are known as reserves for working capital, including the following:

(1) Reserve for interest accounts. Represents interest charges on amounts established in various departments of the county.

(2) Reserve for taxes receivable. Represents the noncurrent portion of taxes receivable due the county.

(3) Reserve for loans receivable. Represents the noncurrent portion of loans receivable.

(4) Reserve for advances. Represents the noncurrent portion of any advances made by the county to other entities.

(5) Reserve for inventories. Represents the amount established for inventories of goods and supplies.

(6) Reserve for other noncurrent assets and liabilities. Represents amounts segregated from fund balance which reflect the noncurrent portion of assets and liabilities.

comprehensive annual list of capital projects and major repairs identified as completed and/or recommended to be abandoned shall be submitted to the committee on finance and audit of the county board by the department of administrative services division of fiscal affairs no later than May 1st of each year. The committee shall review this report and submit its recommendations to the county board. Failure of the county board to take action prior to June 1 shall be deemed approval of the department of administrative services recommendations.

(b) All enterprise funds must submit a quarterly report to the committee on finance and audit, a tabulation of year-to-date expenses and revenues, and projected year-end expenses and revenues. A corrective plan must also be provided for any year-end deficit.

SECTION 7.

Chapter 34 - Office of the Comptroller of Milwaukee County is created as follows:

34.01. - Creation and general organization. There is hereby created pursuant to s. 59.255, Wis. Stats., an independent office of the comptroller for the county.

The standing board committee that the comptroller shall report to is the committee on finance and audit.

34.02. - Purpose. The office of the comptroller is created to carry out the functions outlined specifically in s. 59.255(2), Wis. Stats., and those outlined in this chapter.

34.025. - Duties and responsibilities. (1) The comptroller is the chief financial officer of the county, and the administrator of the county's financial affairs. The comptroller shall oversee all of the county's debt.

(a) Overseeing all of the county debt shall include, but not be limited to, administration of bond underwriters and counsel, financial advisor services and capital fiscal monitoring.

(b) The comptroller shall not be responsible for the development of capital budget recommendations or managing projects as these are the duties of the county executive and board.

(2) The comptroller shall appoint one deputy to aid the comptroller, under the comptroller's direction, in the discharge of the duties of the office of comptroller.

A deputy appointed under this paragraph may be removed only for just cause. The appointment shall be in writing and shall be filed and recorded in the comptroller's office. Such deputy, in the absence of the comptroller from the county's office or in case of a vacancy in said office or any disability of the comptroller to perform the duties of the office of comptroller, unless another is appointed therefor as provided par. (3), shall perform all of the duties of the office of comptroller until such vacancy is filled or such disability is removed. The person so appointed shall take and file the official oath. The person shall file his or her appointment with the clerk. The board may, at its annual meeting or at any special meeting, provide a salary for the deputy.

(3) If any comptroller is incapable of discharging the duties of the office of comptroller, the county executive shall appoint a person, subject to confirmation of the board, to perform the duties of the office of comptroller until such disability is removed. A person so appointed or appointed to fill a vacancy in the office of the comptroller, upon giving an official bond with sureties as are required of such comptroller, shall perform all of the duties of such office, and thereupon the powers and duties of any deputy performing the duties of the last comptroller shall cease.

(4) Whenever requested to do so by the county executive or board, the comptroller shall provide an independent fiscal analysis of any matter affecting the county, and shall provide the county executive and board with a fiscal note for all proposed legislation.

34.03. - Uniform Accounting. (1) Prescribe the accounting policies to be followed by all county departments as they relate to the preparations of the county's annual report, including the method of accruing revenues and expenditures, disclosure requirements relating to material assets and liabilities, including contingencies and liabilities, valuing inventories and other assets, etc.

(2) Prescribe the form of accounts and other financial records.

(3) So as to be as uniform as practical, and as simple as is consistent with an accurate and detailed record of all receipts and disbursements and all other transactions affecting the acquisition, custodianship and disposition of assets, and

(4) So as to meet applicable statutory requirements.

(5) Review all transactions for reasonable compliance with subsections (1) and (2) above.

(6) Prescribing cost accounting policy for county departments.

(7) Prescribing the methods for allocating direct and indirect cost to programs, projects, grants, etc., including the methods for establishing direct, indirect and overhead cost rates.

(8) Prescribing the methods for maintaining cost accounting records in county departments.

34.04. - Accounting and preauditing. (1) Maintain unfiled accounting records, reflecting the financial transactions of the county government, including accounts of revenues, expenditures, appropriations, encumbrances, assets and liabilities, etc.

(2) The office of the comptroller shall be responsible for the substantial accuracy and reasonable propriety of all transactions which affect the tax levy in the case of fuel and agency funds, where the subsidiary ledgers and supporting documents are maintained by another department or institution, the accuracy of the records is the responsibility of that other department or institution. The administrator thereof shall annually certify that the accounting records are accurate and consistent with the accounting policies and procedures prescribed by the office of the comptroller, and that all significant assets and liabilities are adequately disclosed. The office of the comptroller shall assure that such certifications are submitted by departmental administrators annually, prior to the preparation of the annual report.

(2) Preaudit claims against the county in conformance with chapter 15 of the Code.

(3) Submit to the county board committee on financial and audit and the county board, for formal approval, charges or unappropriated surplus account other than those year-end entries made to close out appropriations, expenditures, estimated revenues and revenues.

34.05. - Financial report. The comptroller shall file with the county executive and the board each year on or before October 1 a certified and detailed statement of the receipts and disbursements on account of each fund of the county during the preceding fiscal year, and the object of each disbursement.

34.06. - Payroll. Provide centralized payroll functions, including the computation of required and voluntary deductions, preparation and verification of payroll, maintenance of payroll records and reports, preparation of various reports for federal and state governmental agencies, and processing of payments to employees and other agencies for which payroll deductions were made.

34.07. - Unreserved fund balance. (1) Prepare a report on the year-end unreserved fund balance (surplus/deficit) in the general fund of the county no later than June 1 of the following year, and make it available simultaneously to the county executive and county board, including an analysis of the changes in fund balance between years and disclosure of any differences, and their fiscal impact, in accounting transactions or policies with prior years' computation.

(2) All accounting and budgeting under this section shall be in accordance with generally accepted accounting principals (GAAP) for government as promulgated by the governmental accounting standards board.

(3) For the purpose of this section, words shall be defined in accordance with generally accepted accounting principles as follows:

(a) Assets. Resources owned or held by the county which have a monetary value.

(b) Current assets. Assets which are available, can be readily available by conversion to cash within one (1) year, or which will be used up within one (1) year to finance current operations or to pay current liabilities. (Examples include, but are not limited to, cash, temporary investments, taxes receivable which will be collected within one (1) year.)

(c) Current liabilities. Liabilities which are payable within one (1) year.

(d) Encumbrances. Commitment of an appropriation for future delivery of goods or services.

(e) Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives. (Examples of funds include enterprise internal service, debt service, capital project, general, trust and agency.)

(f) Fund balance. Represents the fund equity of governmental funds.

(g) General fund. The fund used to account for all financial resources except those required to be accounted for in another fund.

(h) Governmental fund. A term used when referring to a government's enterprise and internal service funds.

(i) Liabilities. Debt or other legal obligations arising out of transactions in the past which must be liquidated at some future date. The term does not include encumbrances.

(j) Noncurrent. Items receivable or payable after one (1) year.

(k) Proprietary fund. A term used when referring to a government's enterprise and internal service funds.

(l) Reserve. An account used to segregate a portion of fund balance that is not appropriated for expenditure or is segregated for specific future use.

(m) Transfers. Represent residual or surplus transfers of revenues and/or operating transfers of money

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from a fund receiving revenue to the fund through which resources are expended.

(b) Unreserved fund balance. Is the amount in the general fund which results when liabilities and reserves are deducted from assets.

(c) Working capital. Reflects the excess of current assets over current liabilities. (4) The following reserves will be used to compute the unreserved fund balance (surplus/deficit) in the general fund. (a) Those reserves representing an amount segregated from fund balance established for a specific future use including the following:

(1) Reserve for encumbrances. An amount set aside for future delivery of goods or services.

(2) Reserve for appropriation and estimated revenue carryover. Represents available appropriations authorized by the county board, offset by any related estimated non-property tax revenue, for which the purpose of the appropriation remains.

(3) Reserve for the redemption or repurchase of bonded obligations. Represents available appropriations authorized by the county board for the redemption or repurchase of county bonds. However, any appropriation to this reserve from the surplus of the previous fiscal year must be adopted by a vote of two-thirds of the members-elect of the county board.

(4) Reserve for future year appropriations. Represents the amount of surplus or deficit from the previous fiscal year which is appropriated in the succeeding years. (For example, 1980 surplus, appropriated in the 1982 budget.)

(b) Those reserves that are not available for expenditure or not available to finance current operations are known as reserves for working capital, including the following:

(1) Reserve for imprest accounts. Represents imprest cash amounts established in various departments of the county.

(2) Reserve for taxes receivable. Represents the noncurrent portion of taxes receivable due the county.

(3) Reserve for loans receivable. Represents the noncurrent portion of loans receivable.

(4) Reserve for advances. Represents the noncurrent portion of any advances made by the county to other entities.

(5) Reserve for inventories. Represents the amount established for inventories of goods and supplies.

(6) Reserve for other noncurrent assets and liabilities. Represents amounts segregated from fund balance which reflect the noncurrent portion of assets and liabilities.

(5) The unreserved fund balance is calculated by deducting liabilities and reserves from assets in the general fund, after all transfers have been made between the general fund and other governmental and proprietary funds for fixed assets and accumulated depreciation.

(6) The unreserved fund balance prior to the adoption of the tax levy may, by resolution adopted by two-thirds of the members-elect of the county board, be appropriated in whole or part to provide for emergency needs pursuant to s. 59.60(9), Wis. Stats. Otherwise the unreserved fund balance in the general fund shall be used in calculating the following year's tax levy.

(7) All enterprise funds must submit a quarterly report to the committee on financial and audit a tabulation of year-to-day expenses and revenues, and projected year-end expenses and revenues. A corrective plan must also be prepared for any net year-end deficits.

34.08 Shared Services Contracts. The comptroller shall administer and oversee all contracts as defined in Wis. Stats. 66.0301(2).

34.09 Audit (1) The comptroller shall perform all audit functions related to county government in accordance with governmental auditing standards issued by the comptroller general of the United States and generally accepted auditing standards. Those duties shall include, but are not limited to, the following:

(a) All duties and all powers and responsibilities conferred upon the clerk as auditor under Wis. Stats. 59.47(1).

(b) All duties imposed and conferred upon the comptroller by resolution of the county board.

(c) Supervise and be responsible for post auditing the fiscal concerns of the county, such audit requirement to include an annual audit of the county's financial statements and the financial statements of the county's employee retirement system as well as periodic reviews of the fiscal records of all county offices, departments, boards and commissions.

(d) Examine or cause to be examined by professional consultants, such records and procedures of any county office, department, board or commission as may be necessary relating to program effectiveness, efficiency and propriety of performance, state of compliance with all regulatory authority, and adequacy of internal

control over cash and other assets. (e) Make such special examinations of the accounts and financial transactions of any county unit as may be requested by county board resolution.

(f) Prepare written reports of all audits and submit same to the county board with copies to the county executive, department of administration and administrative head of the county unit involved. The report where appropriate shall include recommendations for improvements and efficiencies, and include special instances, if any, of illegal or improper expenditures.

(g) Reconcile bank accounts pursuant to section 15.15 of the Code. (2) Availability of records to comptroller. The documents, books and records of each county office, department, board or commission, or any agency receiving a grant of county funds, or any agency receiving a grant of federal or state funds through the county and for which the county is accountable, shall be available to the director of audits at any and all times with or without notice. Every county unit and grantee is to cooperate with the director of audits and comply with all requests for information relating to this function.

34.10 Pension obligation bond reporting. (1) In each year that any such appropriation bonds remain outstanding, the comptroller shall report to the county board of supervisors on the county's success with achieving the goals of the five-year strategic and financial plan, measured against the following benchmarks:

(a) Current funding ratio for most recent fiscal year, as compared to optimal funding ratio.

(b) Comparison of current funding ratio and prior year funding ratio, and reasons for material changes.

(c) Contributions made by the county for the current year, including normal cost, prior service cost and stabilization fund deposits.

(d) The amount of outstanding appropriation bonds, and the payments made of principal and interest on such bonds.

(e) Status of the contribution plan. (2) Annually, the comptroller shall report to the governor, the department of revenue, the department of administration, and to the chief clerk of each house of the legislature, a report that meets all the criteria of Wis. Stats. 59.85(2)(a)(2).

SECTION 8. Chapter 40 of the General Ordinances of Milwaukee County is amended as follows:

42.06 - Professional services and other non-professional service contracting. (1) Regardless of the dollar amount of the contract, all county department administrators are required to notify the office in writing prior to publication of an RFP or an RFQ. The department heads and administrators are required to submit an approved CBDD recommendation form to the CBDD office for approval. The office will then furnish to the department administrator a list of certified DBEs and ACDBEs that the department administrator shall use in its selection process unless waived for good cause by the CBDD office upon written request from the department administrator. Written request from the department administrator shall involve the CBDD office in development of DBE or ACDBE specification language to be utilized in the appropriate selection process. The department administrator shall notify the office and the comptroller prior to writing of its selection regardless of whether or not a DBE or ACDBE is selected. No contract shall be issued without review and written approval by the CBDD office that provisions of this section have been met.

SECTION 9. Chapter 44 of the General Ordinances of Milwaukee County is amended as follows:

44.09. - Bid withdrawal, correction and contract award. (a) Bid withdrawal. A bidder may withdraw at any time prior to the time set for bid closing and submit a new bid if done prior to bid closing. A bidder claiming an error or omission after bid closing but prior to bid opening shall immediately notify the department of public works and the bidder shall be eligible to bid on the work unless it is relet by advertisement.

(b) Bid withdrawal after bid opening. If an error or omission is discovered after bid opening, bidder shall immediately give written notice to the department and present clear and satisfactory evidence that it was not caused by carelessness in examining the plans and specifications. If the department is satisfied with the explanation, in accordance with department procedures, the bid documents shall be returned without bid deposit forfeiture.

(c) Bid correction. After the time set for bid closing, a bidder shall not be allowed to correct its bid. (d) Execution of contract. (1) Each contract awarded shall be

reviewed and countersigned by corporation counsel verifying that the contract complies with all statutes, rules, ordinances, and the county's ethics policy. No contract is valid until so countersigned. (2) All contracts issued shall be reported to and countersigned by the comptroller if the site determines that the county has, or will have, the necessary funds to pay the liability that the county may incur under the contract. No contract is valid until so countersigned.

(3) In addition to the requirements of subsection (1), contracts shall only be effective upon execution by the contractor and the county, and compliance by the contractor with the performance bond and insurance requirements. Fulfillment of these conditions shall be documented by the issue of a notice to proceed from the department to the contractor.

(e) Comptroller responsibility. (1) The comptroller shall, on a monthly basis, summarize the reports received from the division concerning public works contracts and provide one (1) copy to the committee on finance and audit and one (1) copy to the county executive.

(2) The comptroller shall deny payment for any payment request submitted by a contractor to an administrator if all conditions of this chapter have not been met. The comptroller shall report such denials and the reason for denial to the committee on finance and audit along with the monthly report. In such cases, the administrator may appeal the decision to the committee on finance and audit.

SECTION 10. Chapter 46 of the General Ordinances of Milwaukee County is amended as follows:

46.03. - Imprest fund for emergency aid. An imprest fund of three thousand five hundred dollars (\$3,500.00) is established for the use of the department of human services in issuing aid checks in emergency cases where it is impossible to make aid payments in the regular manner. Examples of this condition are, but not limited to, client waiting for a replacement, payments where a computerized bookkeeping machine check cannot be prepared either because of insufficient information or computer inability, checks needed to cover transportation costs for medical treatment, or for special handling where a computerized check would be produced too late, although all computer edit checks are met.

The department shall obtain reimbursement for all such payments drawn on such imprest fund by including the items disbursed with a succeeding day's regular aid roll. The amount of deposit in the foregoing imprest fund, together with all unvouchered grants, shall at all times equal three thousand five hundred dollars (\$3,500.00). If payments exceed three thousand five hundred dollars (\$3,500.00), the director of the department shall notify the director of audits of the situation, giving the reasons this limit had to be exceeded. The director of audits, the comptroller shall notify the committee on finance and audit and the director of human services of necessary corrective action if he/she deems it necessary.

The director of the department of human services is authorized to sign checks drawn on this imprest fund and is also authorized to delegate his/her authority to sign checks to incumbents of the following positions in the department: deputy director I, accounting manager and business office supervisor. U.S. Bank is hereby designated as the depository for such imprest fund.

46.09. - Purchase of care and services by the county. (1) Policy. It is deemed to be in the interests of the county that in the purchase of human services, as herein defined, from nongovernmental vendors, that the following policy be observed. It is the policy of the county board that contract amounts proposed forward to any provider recommended to provide human services, except as defined in subsection (3), shall be submitted to the appropriate county board committee for review and recommendation. No contract or contract adjustment, except for services as defined in subsection (3), shall take effect until approved by resolution of the county board.

(2) Definitions. For the purposes of this section, the following terms, words and phrases shall have the meanings given herein:

(a) "Department" means the department of human services.

(b) "Provider" means a nongovernmental public or private agency or proprietary organization furnishing the human services being contractually purchased.

(c) "Human services" means: (1) The care or treatment services the department of human services is authorized by statute to provide or purchase; and

(2) The services the commission on aging is authorized by law to provide or purchase.

(d) "Qualified recipient" means an individual who is being furnished the purchased care or treatment services by a provider pursuant to request of the department or under chapter 46, 53 or 83 of the Code.

(3) Pursuant to s. 46.215(2), Wis. Stats., the county board may not exercise approval or disapproval power over contracts and purchases of the director of the department relating to community living arrangements, as defined in s. 46.03(2)(a), Wis. Stats., or foster homes, and entered into pursuant to a coordinated plan and budget, regardless of whether the coordinated plan and budget mentions the provider. (4) Written contract: minimum provisions:

(a) Except as hereinafter noted, each provider that sells or furnishes care or services to the department shall enter into a written contract with the department setting forth the minimum terms of the agreement, as specified in s. 46.036, Wis. Stats., and all appropriate state and federal rules and regulations.

(b) Prior to entering into contract, corporation counsel shall approve said contract as to formal, and compliance with all statutes, rules, ordinances, and the county's ethics policy. No contract is valid until so approved by corporation counsel.

(c) The comptroller shall countersign each contract if he or she determines that the county has, or will have, the necessary funds to pay the liability that the county may incur under the contract. No contract is valid until so approved by corporation counsel.

(d) The contract terms shall include: (1) Clear and concise statement that the final authority for the determination of eligibility for the purchased care or service is the department.

(2) Description of the method and procedure to be used by the department in referring eligible recipients to the provider for service.

(3) Clear and concise statement that department representatives, as well as county, state and federal agencies shall have right of visual inspection of provider's facility at any time during which the care or service is being furnished.

(4) Clear and concise statement that the department reserves the right to withdraw any qualified recipient from the program, service, institution or facility of the provider at any time when in the best interests of the department or of the qualified recipient so to do.

(5) Provision that no qualified recipient is to be denied service or to be subjected to unlawful discrimination because of race, color, creed, national origin, age, religion, sex, handicap or other developmental disability as defined in s. 55.01(2), Wis. Stats.

(6) Appropriate indemnification and insurance provisions.

(7) Provision that the department reserves the right to terminate the contract in the event that reimbursement to the county from any applicable state or federal source is not obtained or continued at a level sufficient to allow the department to purchase the care or service from provider.

(8) All contracts entered into by or on behalf of the county for the purchase of care or treatment services shall, unless waived by the county board, provide for the payment of interest on amounts determined to have been overpaid by the county or to be repaid to the county by provider as a result of post contract reconciliations or audits. The rate of interest shall be the statutory rate in effect for delinquent county property taxes (presently one (1) percent per month or fraction of a month, s. 74.47(1), Wis. Stats.) and the obligation for payment and calculation thereof shall commence upon demand for repayment by the county.

(5) Provider file. The department shall create and keep in its offices a provider file for each provider. Said file shall contain, but not be limited to, the following information:

(a) Original or true copy thereof of the written contract required under this section.

(b) Original or true copy thereof of all information requested by the department or furnished by provider for contract negotiation, rate setting and audit purposes.

(c) Reports of director of audits as to the results of periodic test audits of financial records of provider (or other audit findings).

(d) Furnishing of information for contract rate setting. Every provider that furnishes or desires to furnish care or services shall provide the department with all requested provider financial information for rate setting pursuant to s. 46.03(18), Wis. Stats. The county may audit the financial records of provider, summarizing the results with appropriate commentary. Providers shall make available to the county director of audits all necessary records.

(7) Quality control. The department shall annually review the adequacy of purchased care or service furnished pursuant to the provider's contract.

(6) Comptroller responsibility. (1) The comptroller shall, on a monthly basis, summarize the reports received from the division concerning purchases of service contracts and provide one (1) copy to the committee on finance and audit and one (1) copy to the county executive.

(2) The comptroller shall deny payment for any payment request submitted by a contractor to an administrator if all conditions of this chapter have not been met. The comptroller shall report such denials and the reason for denial to the committee on finance and audit along with the monthly report. In such cases, the administrator may appeal the decision to the committee on finance and audit.

conditions of this chapter have not been met. The comptroller shall report such denials and the reason for denial to the committee on finance and audit along with the monthly report. In such cases, the administrator may appeal the decision to the committee on finance and audit.

SECTION 11. Chapter 56 of the General Ordinances of Milwaukee County is amended as follows:

56.02. - Actions resulting in reduction of revenue. (1) Each person in charge of any county office, department, agency, or any nondepartmental account shall submit a written report to the county executive, the committee on finance and audit of the county board, the office of the comptroller, and the department of administration whenever such person has reason to know or believe that a deficit of seventy-five thousand dollars (\$75,000.00) or more in any revenue account will occur for the division of county government under the supervision of that person. The report shall be submitted as soon as practicable, but shall not exceed ten (10) working days from the earliest date that such person first has reason to believe or know of the reduction of anticipated revenue. Such report shall include the reasons for the anticipated revenue deficit, as well as a recommended plan of action or alternatives to offset such deficit.

(2) The department of administration office of the comptroller shall report on a monthly quarterly basis whether determined to be most useful and effective, on the financial condition of the county, which report shall identify all major variances from the adopted budget by department-by-department basis, including any revenue deficits reported under section 56.02(1) and shall include the condition of each of the county's funds and the claims payable from the funds and shall also include an estimate of the receipts and disbursements for the current fiscal year.

(3) The county executive is authorized to request and develop a corrective action plan to address any such reported deficits if it is determined that timely action is necessary, if such a situation should occur, the corrective action plan shall be reported to the finance and audit committee and the county board in time for their next regularly scheduled meetings for approval prior to implementation.

(4) The department of administration, with assistance from the office of the comptroller, shall monitor, on a timely basis, all departmental operating statements during the fiscal year, for the purpose of identifying potential fiscal problems including projected revenue deficits. The department shall report all potential fiscal problems to the responsible department administrator.

(5) After the close of each fiscal year, the department of administration office of the comptroller shall prepare a report regarding the surplus/deficit from operations for the county, including a detail breakdown showing the surplus/deficit in both appropriations and revenues for each county department. Such report shall be submitted to the county executive, county board, and to all responsible department administrators. After receipt of the report, those responsible department administrators indicated as incurring a revenue deficit of seventy-five thousand dollars (\$75,000.00) or more shall, within ten (10) working days, respond in writing to the county executive, committee on finance and audit and the department as to why the revenue deficit occurred. However, in those cases where an appropriation surplus offsets the revenue deficit, department administrators are not required to respond regarding the revenue deficit.

56.14. - Records Management. (3) County records committee. The county records committee (hereinafter referred to as "committee") shall consist of the following five (5) members or their designees: corporation counsel, director of the comptroller, director of department of administration, director of administrative services, as chairperson; director of public works transportation; and director of the county historical society. The department of administration administrative services shall furnish necessary staff assistance to the committee. The committee shall provide general guidelines to the department records management program to promote efficient and economical management methods for the retention, preservation and disposition of county records.

56.30. - Professional Services. (2) General policy statement. All county departments and institutions administrators are responsible for procuring professional services and for soliciting, negotiating and entering into service contracts as defined in section 32.20(17) in accordance with the provisions of this section. However, the office of the county executive and the county board shall be exempt from the provisions contained herein with the exception of subsection (6)(a) and (6)(i).

