

1 By Supervisors Rolland, Shea, Vincent, Logsdon,  
2 Gómez-Tom, O'Connor, Taylor (#17), Capriolo,  
3 Coggs-Jones, Eckblad, Taylor (#5), Johnson, Jr.,  
4 Bielinski, and Martinez

File No. 24-928

5  
6  
7 **A RESOLUTION/ORDINANCE**  
8

9 amending Section 56.02 of the Milwaukee County Code of General Ordinances to  
10 require all departments to regularly report updated financial status and projections to the  
11 Office of the Comptroller to help determine the County's overall fiscal position  
12

13  
14 WHEREAS, Chapter 56 of the Milwaukee County Code of General Ordinances  
15 (MCGO) is the Administrative Code for Milwaukee County; and

16 WHEREAS, Section 56.02 – Actions Resulting in Reduction of Revenue of the  
17 MCGO establishes policies for departments to report revenue shortfalls and other  
18 budget variances, and outlines the Office of the Comptroller's responsibilities in  
19 providing fiscal information to the County Board of Supervisors; and

20 WHEREAS, the Committee on Finance typically reviews a report each meeting  
21 cycle from the Office of the Comptroller that projects the fiscal status of the overall  
22 budget, based largely on fiscal data provided by departmental fiscal staff; and

23 WHEREAS, the Comptroller's monthly reports (File No. 24-73) frequently indicate  
24 that some departments fail to submit the required monthly financial reports, hindering  
25 the assessment of the County's overall fiscal status; and

26 WHEREAS, the Committee on Finance, with information provided by the Office  
27 of the Comptroller, the Office on Strategy, Budget, and Performance, and the County  
28 Executive, is responsible for monitoring the budget and authorizing adjustments to  
29 prevent a year-end deficit; and

30 WHEREAS, it is crucial for all departments to provide timely and accurate  
31 financial information to enable policymakers to make informed decisions regarding the  
32 County's finances and any corrective actions needed; and

33 WHEREAS, the Committee on Finance, at its meeting of December 12, 2024,  
34 recommended adoption of File No. 24-928 (vote 7-0); now, therefore,  
35

36 BE IT RESOLVED, the Milwaukee County Board of Supervisors hereby amends  
37 Section 56.02 of the Milwaukee County Code of General Ordinances to require all  
38 departments to regularly report updated financial status and projections to the  
39 Comptroller to help determine the County's fiscal position financial status reporting for  
40 all departments by adoption of the following:

41  
42

**AN ORDINANCE**

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

44

45 **SECTION 1.** Section 56.02 of the Milwaukee County Code of General Ordinances of  
46 Milwaukee County is hereby amended as follows:

47

48 **56.02. ~~Actions resulting in reduction of revenue~~ Budget deficits and financial**  
49 **reporting.**

50

51 (1) Each person, **including elected officials,** in charge of any county office,  
52 department, agency, or any nondepartmental account shall submit a written  
53 report to the county executive, the committee on finance of the county board,  
54 the office of the comptroller and the ~~department of administrative services~~  
55 **office of strategy, budget and performance** whenever such person has  
56 reason to know or believe that a net deficit of at least one hundred thousand  
57 dollars (\$100,000.00) or an overtime deficit of at least one million dollars  
58 (\$1,000,000.00) will occur or is projected to occur for the division of county  
59 government under the supervision of that person. The report shall be  
60 submitted as soon as practicable, but shall not exceed ten (10) working days  
61 from the earliest date that such person first has reason to believe or know of  
62 the anticipated deficit. Such report shall include the reasons for the  
63 anticipated deficit, as well as a recommended plan of action or alternatives to  
64 offset such deficit. A follow-up report shall be submitted approximately three  
65 (3) months after the initial report and shall include the status of the deficit and  
66 any changes to the plan of action to offset the deficit.

67

68 (2) The office of the comptroller shall report on a monthly basis on the financial  
69 condition of the county, which report shall identify all major variances from the  
70 adopted budget on a department-by-department basis, including any deficits  
71 reported under section 56.02(1) and shall include the condition of each of the  
72 county's funds and the claims payable from the funds and shall also include  
73 an estimate of the receipts and disbursements for the current fiscal year.  
74 **Each person, including elected officials, in charge of any county office,**  
75 **department, agency, or any nondepartmental account must provide**  
76 **timely and accurate fiscal information as requested by the Office of the**  
77 **Comptroller to support the completion of the report.**

78

- 79 (3) The county executive is authorized to request and develop a corrective action  
80 plan to address any such reported deficits if it is determined that timely action  
81 is necessary. If such a situation should occur, the corrective action plan shall  
82 be reported to the committee on finance and the county board in time for their  
83 next regularly scheduled meetings for approval prior to implementation.  
84
- 85 (4) The ~~department of administration, with assistance from the~~ office of the  
86 comptroller, with assistance from the office of strategy, budget and  
87 performance, shall regularly monitor, ~~on a timely basis~~, all departmental  
88 operating statements during the fiscal year, for the purpose of identifying  
89 potential fiscal problems including projected revenue deficits. Any potential  
90 fiscal problems ~~The department~~ shall be reported ~~all potential fiscal~~  
91 ~~problems~~ to the responsible department administrator. The department is  
92 responsible for fully disclosing all financial matters to the office of the  
93 comptroller and office of strategy, budget and performance to assist in  
94 this effort.  
95
- 96 (5) After the close of each fiscal year, the office of the comptroller shall prepare a  
97 report regarding the surplus/deficit from operations for the county, including a  
98 detail breakdown showing the surplus/deficit in both appropriations and  
99 revenues for each county department. Such report shall be submitted to the  
100 county executive, county board, and to all responsible department  
101 administrators. Prior to the submission of the report, the office of the  
102 comptroller shall request a written response from ~~After receipt of the~~  
103 ~~report, these~~ responsible department administrators indicated as incurring a  
104 net deficit of one hundred thousand dollars (\$100,000.00) or more, shall,  
105 wWithin ten (10) working days, the department must respond in writing to  
106 the ~~county executive, committee on finance and the department as to~~  
107 ~~why the revenue deficit occurred~~ office of the comptroller as to why the  
108 deficit occurred so the responses can be included in the report.  
109

110 **SECTION 2.** The provisions of this Ordinance shall become effective upon passage and  
111 publication.  
112

113  
114 12/12/24

115 S:\Committees\2024\December\FINANCE\Resolutions\24-928 resolution ordinance amending chapter 56.02 ars.docx