

Reply to Common Council File No. 161234  
From DOA Budget and Management Division

January 23, 2017

Ref: 17002

Common Council File No.161234 is an ordinance that amends provisions relating to contributions received by the City of Milwaukee in order to make changes suggested in a Comptroller's audit report.

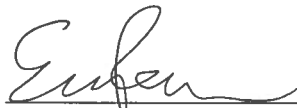
Section 304-24 of the Milwaukee Code of Ordinances governs contributions received by the city. Section 304-24-6 governs carryover procedures for contribution accounts. Currently, this section of the ordinances establishes that the year-end balances in contribution accounts that are not expended and are not approved for carryover shall revert to the tax stabilization fund. The Comptroller conducted an audit of fund carryover compliance. This report is submitted to the Common Council in File No. 161299. The Comptroller's audit includes review of carryover procedures involving contribution accounts. The audit report observes that consideration should be given to modifying these procedures.

File 161234 makes the following changes in the procedures governing contribution accounts:

- Unexpended balances in contribution accounts will not automatically revert to the tax stabilization fund but will be automatically carried over until the funds are expended or the department or agency responsible for the contribution account requests that any remaining unexpended funds not be carried over. Once unexpended funds are requested to not be carried over, they will then revert to the tax stabilization fund.

Common Council File No. 161234 has no fiscal impact.

**RECOMMENDATION: ADOPT COMMON COUNCIL FILE NUMBER  
161234.**



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Budget and Policy Manager

ECP:dmr

FINANCE: 161234sr