



Legislation Text

File #: 161235, Version: 1

161235 SUBSTITUTE 1

THE CHAIR

A substitute ordinance relating to budgeting and accounting procedures for grant projects and programs.

304-81-1-c	am
304-81-1-j	am
304-81-2-a-2	am
304-81-2-c-3	am
304-81-3-b-1-d	am
304-81-4-h	rp
304-81-4-i	rn
304-81-6-c	am
304-81-6-d	am
304-81-8-a	am
304-81-8-c	am
304-81-8-d	am
304-81-9-b	am

This ordinance updates current code provisions relating to budgeting and accounting procedures for grant projects and programs.

The Mayor and Common Council of the City of Milwaukee do ordain as follows:

Part 1. Section 304-81-1-c and j of the code is amended to read:

304-81. Grant Projects and Programs.

1. DEFINITIONS.

c. "Costs" means costs as defined in ~~[[federal management circular A-87]]~~ >>Title 2 U.S. Code of Federal Regulations, Part 200 (Uniform Guidance)<< or its successor, >>or<< cost principles applicable to ~~[[grants and contracts with state and local governments]]~~ >>federal awards<<. These costs are further defined in the city's object code for expenditures maintained by the city comptroller.

j. "Program income" means income as defined in the ~~[[federal office of management and budget (OMB) circular A-102]]~~ >>Uniform Guidance<< or its successor, or as specified by the grantor agency.

Part 2. Section 304-81-2-a-2 and c-3 of the code is amended to read:

2. ANNUAL CITY BUDGET.

a-2. No appropriation transfers shall be made from these parent accounts unless the creation of a grant account is first approved by common council resolution and the city receives a grant award. ~~[[The city out-of-pocket share will additionally be budgeted for tax levy purposes in a special purpose account of the general fund.]]~~

c-3. ~~[[The out-of-pocket match and the grantor eligible costs shall not be included in departmental budgets. These appropriations (expenditures) will be authorized in a central special purpose account rather than in the budgets of implementing departments.]]~~ Departmental expenditures involving the out-of-pocket match or the grantor eligible costs shall be incurred through direct charge specified in sub. 6-b.

Part 3. Section 304-81-3-b-1-d of the code is amended to read:

3. INDIVIDUAL GRANT BUDGET.

b. Operating Grants.

b-1-d. Equipment (00680XXX ~~[[through 00689XXX]]~~).

Part 4. Section 304-81-4-h of the code is repealed.

Part 5. Section 304-81-4-i of the code is renumbered to 304-81-4-h.

Part 6. Section 304-81-6-c and d of the code is amended to read:

6. EXPENDITURE OF GRANT FUNDS AND GRANT FINANCIAL REPORTING.

c. City share - in-kind match costs (exclusive of indirect costs) shall be charged to the grant in-kind ~~[[performance submeasures]]~~ >>account<< as established by the city comptroller.

d. The acquisition of materials, supplies, equipment and contracts shall be in accordance with procedures established by the ~~[[central board of purchases]]~~ >>department of administration-business operations division<< or its successor and grant procurement ~~[[regulations]]~~ >>standards outlined in the Uniform Guidance<<. ~~[[Equipment variances shall be approved in accordance with s. 18-10, city charter. Copies of these approvals shall be forwarded to the city comptroller.]]~~

Part 7. Section 304-81-8-a, c and d of the code is amended to read:

8. ANNUAL APPROPRIATION CARRYOVERS AND GRANT CLOSEOUTS.

a. For each grant that has not been completed, the year-end balance in the grant appropriated to a department shall carry forward ~~[[in accordance with common council resolution]]~~ to the next budget year. The carrying over of unexpended funds shall be limited to ~~[[3 years from the year in which the funds were appropriated, or, as provided by law]]~~ >>the authorized grant period in the common council resolution including authorized extensions approved by the grantor agency<<. An operating grant exceeding this term shall be refunded through a separate resolution.

c. A grant account shall be considered complete when the term of the grant has expired and a 120-day closeout period has elapsed. All grants shall be closed out in accordance with grantor regulations. The closeout period shall not exceed 120 days from the [[grant expiration]] date >> final grant revenues have been received and reported in the city's comprehensive annual financial report <<.

d. The grant parent accounts [[may]] >> shall << be carried forward to subsequent years [[by appropriate]] >> without << common council action.

Part 8. Section 304-81-9-b of the code is amended to read:

9. GENERAL POLICY STATEMENTS.

b. The community development [[agency]] >> grants administration << was authorized and directed to coordinate the implementation of activities conducted as a part of the city of Milwaukee's community development plan by resolution file number 74-92-e, adopted on October 8, 1974. In conjunction with these responsibilities, the community development [[agency]] >> grants administration << developed procedural guidelines for the community development block grant program which were adopted by common council resolution 74-92-5v on April 10, 1979. These guidelines shall remain in effect with the exception of the line in section V(A) referring to capital improvements guidelines. The department of administration or its successor shall continue to provide guidelines for the community development block grant program provided that any changes to the guidelines are approved by the city comptroller and any other interested city department prior to their submission to the common council. This is to insure that the provisions of this section are followed as much as practicable.

APPROVED AS TO FORM

Legislative Reference Bureau

Date: _____

IT IS OUR OPINION THAT THE ORDINANCE
IS LEGAL AND ENFORCEABLE

Office of the City Attorney

Date: _____

Budget and Management Division
LRB167434-2
Teodros W. Medhin
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