

INSTRUCTION SHEET ADDITIONS TO MILWAUKEE CITY CHARTER

SUMMARY

This supplement incorporates changes to the Milwaukee City Charter enacted by the following Common Council files:

- 130784 A substitute charter ordinance relating to budget estimates and development.
- 140242 A charter ordinance relating to internal audits.

<u>Section Affected</u>	<u>Action</u>	<u>File Number</u>	<u>Effective Date</u>	<u>Remove Pages</u>	<u>Add Pages</u>
Remove <u>old</u> MEMO (Suppl. #170)				v-vi	v-vi
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3-16.5	cr	140242	8/19/2014	7-8	7-8
18-03-4	rn to 18-03-4-a	130784	8/19/2014	109-112	109-112
18-03-4-b	cr	130784	8/19/2014	“	“
36-08-7-a-1	corr.			347-350	347-350

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For questions concerning the content of the Milwaukee Code or Ordinances contact the Legislative Reference Bureau, Research Section, (414) 286-2297.

Abbreviations:

am=amended
cr=created

ra=renumbered and amended
rc=recreated

rn=renumbered
rp=repealed

MEMO

If all supplements have been properly inserted, this book contains all actions of the Common Council through June 3, 2014.

Revised 6/3/2014
Suppl. #171

CHAPTER 3
DUTIES AND AUTHORITY OF CITY OFFICERS

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3-01. Mayor. The mayor shall take care that the laws of the state and the ordinances of the city are duly observed and enforced; and that all officers of the city discharge their respective duties. He shall from time to time give the common council such information and recommend such measures as he may deem advantageous to the city. The mayor shall be the chief executive officer, and the head of the fire department and of the police of the city, and in case of a riot or other disturbance, or whenever he and the chief of police shall deem it necessary for the prevention of threatened disorder or for the preservation of the public peace and the good order of the city, they may appoint as many special or temporary policemen as they may deem necessary. Such special or temporary policemen shall serve for such length of time as the mayor and chief of police shall deem necessary, and shall receive such compensation for their services as the common council shall provide or direct, but the term of said special policemen shall in no case exceed the time of two weeks. (S. 2, Ch. 324, L. 1882.)

3-02. Council President. 1. The common council shall, at the first meeting for organization after the general city election, choose by ballot from their number a president, who shall preside over their meetings for the term of office to which members of the common council were elected.

3-03 Duties and Authority of City Officers

2. In case of a vacancy in the office of mayor, the president of the common council and by a direct line of succession and in the order herein set forth the persons elected or appointed to the following offices or positions shall have and exercise all the powers and discharge all the duties of the mayor, until such time as his successor shall be elected as hereinafter provided. The direct line of succession shall be as follows:

a. President of the common council.
b. Chairman of the committee on finance-personnel.
c. The chairman of the remaining standing committees of the common council in the order of their seniority, that is, the length of service in the office of alderman; and in the event such time of service be equal, then as to such chairmen, in the alphabetical order of their surnames.

d. The remaining aldermen in the order of their seniority, that is, the length of service in the office of alderman, and in the event such time of service be equal, then as to such aldermen, in the alphabetical order of their surnames.

3. The president of the common council while filling the vacancy as acting mayor may continue to serve as president of the common council, in addition to exercising the powers and responsibilities of the office of mayor, until such time as a new mayor is elected, but the acting mayor shall not take part in any vote of the common council during that period. The common council president shall serve as acting mayor until a successor shall be elected for the residue of the unexpired term.

4. In the event the mayor is unable to perform the duties of his office by reason of absence or sickness, the president of the common council and the other persons aforementioned in the same line of succession provided for in the event of a vacancy in the office of the mayor shall have the powers and duties of the mayor until such time as the mayor shall resume his duties, provided that if any person lower on the list of the line of succession order as herein set forth shall be exercising such powers and discharging such duties and a person higher on the list of succession or order shall become available to serve, such powers and

duties are forthwith vested in the person higher on the list or order.

(S. 3-02 rc. Ch. Ord. 453, F#77-1311, Jan. 17, 1978. S. 3-02-3 am. File #001375, Feb. 6, 2001; eff. April 24, 2001.)

3-03. City Attorney: Duties and Powers.

1. The city attorney shall:

a. Conduct all the law business of the corporation and of the departments thereof, and all other law business in which the city shall be interested, when so ordered by the common council.

b. When required, furnish written opinions upon subjects submitted by the mayor or the common council, or any of its committees, or any other department of the municipal government.

c. Keep a docket of the cases to which the city may be a party in any court of record as directed by the common council, in which shall be briefly entered all steps taken in each cause, and which shall, at all times, be open to the inspection of the mayor, comptroller or any committee of the common council.

d. Draft ordinances, bonds, contracts, leases, conveyances and other such instruments of writing as may be required by the business of the city.

e. Examine and inspect tax and assessment rolls and all proceedings in reference to the levying and collection of taxes and assessments.

f. Perform such other duties as may be prescribed by the charter and ordinances of the city.

2. The city attorney may appoint 4 deputy city attorneys, who shall be authorized to do all acts required by law of the city attorney. Assistant city attorneys appointed by the city attorney pursuant to city service laws and provisions shall be authorized, subject to the control and supervision of the city attorney or his deputies to do all acts required by law of the city attorney; provided, that the city attorney shall be responsible to the city for all the acts of such deputy city attorneys and assistant city attorneys. *(Am. File #891403, Dec. 19, 1989; eff. March 14, 1990.)*

Duties and Authority of City Officers 3-04

3-04. City Attorney: Vacancy. In case of a vacancy in the office of city attorney of the city of Milwaukee, the deputy city attorney having the longest tenure in that position shall have full power and authority, and it is hereby made his duty to exercise the office and perform the duties of city attorney until such vacancy shall be filled in the manner provided by law at the ensuing general municipal election. (*Am. Ch. Ord. 446, June 30, 1977.*)

3-05. City Attorney: Assistants. The common council of cities whether organized under the general law or special charters may employ an attorney to assist the city attorney in, or to take charge of, any matter or litigation in which the city is interested, when in the judgment of the common council it is deemed proper to employ such assistants, and may compensate him for the services so rendered. (*S. 926-160 Stats., 1907.*)

3-06. Actions Against City Officers or Employes. 1. The common council of any city, however incorporated, may by ordinance or resolution authorize the city attorney to defend actions brought against any officer or employe of such city or of any board or commission thereof growing out of any acts done in the course of his employment or out of any alleged breach of his duty as such officer or employe, excepting actions brought to determine the right of such officer or employe to hold or retain his office or position and excepting also actions brought by such city against any officer or employe thereof.

2. Nothing in this act contained nor any action taken by any city or by any city attorney pursuant to the provisions of this act shall be construed to impose any liability, either for costs, damages or otherwise, upon such city or city attorney. (*S. 1 and 2, Ch. 79, L. 1925.*)

3-07 Treasurer: Duties. The treasurer shall receive all moneys belonging to the city, and shall keep an accurate account of those moneys in suitable cashiering and financial management information systems to be provided for that purpose. The treasurer shall prepare financial reports as requested by the mayor and common council.

(*S. 6, Subch. 3, Ch. 184, L. 1874.*)

3-07 am. File#111432, May 22, 2012; eff. August 11, 2012.)

3-09. Treasurer: Special Deputy. The city treasurer may appoint and designate a competent person within his or her office to serve as special deputy city treasurer with authority to act in his or her stead in all matters without additional compensation. The appointment shall be in writing and copies filed with the city clerk. This authority may be revoked and amended in the same manner. The special deputy may perform any and all acts required by law of the city treasurer. The city treasurer shall be responsible for all acts of the special deputy and may require that additional bonds be furnished to assure faithful performance. The special deputy shall, before entering upon his or her duties, take the oath required of city officers.

(*S. 9, Ch. Ord. 310, Apr. 6, 1965.*)

3-09 rc File #111432, May 22, 2012; eff. August 11, 2012.)

3-11. Funds on Hand in City Treasury. The city treasurer may keep on hand in the city treasury a sum sufficient to meet the operating cash needs of the city.

(*S. 1, Ch. 74, L. 1907.*)

3-11 rc File #111432, May 22, 2012; eff. August 11, 2012.)

3-12. Control of Funds. Nothing in this act contained shall be so construed as to authorize the treasurer to apply funds so retained by him, or so to be drawn from the bank on his check countersigned by the comptroller, to purposes other than those to which the same funds are appropriated by law. The common council may at any time, when in their opinion the safety or interests of the city require it, direct all sums so deposited to be paid into the treasury of the city, or to such other bank or banks as they may select under the law. (*S. 10, Subch. 17, Ch. 184, L. 1874.*)

3-14. Comptroller: Annual Statement. The city comptroller shall report annually to the common council, a statement in detail of the expenses of the city during the preceding year, and likewise a detailed estimate of the revenue necessary to be raised for the ensuing year; and the fiscal year of the city shall commence on January 1st.

(*S. 10, Ch. Ord. 310, Apr. 6, 1965.*)

3-14 am File #121651, April 9, 2013; eff. June 25, 2013.)

3-15 Duties and Authority of City Officers

3-15. Deputy Comptroller, Clerk, Treasurer.

The comptroller, clerk and treasurer may, each, appoint a deputy, for whose acts they shall respectively be responsible. Such deputies, after taking the oath of office required to be taken by their principals, may respectively perform all the duties imposed by law or the ordinances of the city, on said principals respectively; and shall likewise be subject to the same liabilities and penalties.

(S. 20, Subch. 3, Ch. 184, L. 1874.

3-15 am File #111432, May 22, 2012; eff. August 11, 2012.)

3-16. Authority to Sign Checks. The city treasurer and the city comptroller are hereby authorized to designate some person in their respective departments who shall have authority to sign checks on behalf of the city treasurer and city comptroller, respectively, when the city treasurer or his deputy, or the city comptroller or his deputy may be absent from his office and is unable, therefore, to sign such checks. The city treasurer and the city comptroller shall make such designation in writing, naming the person to whom such authority is delegated and shall file the original of such designation with the city clerk. The designation, so filed, shall be operative until withdrawn by the city treasurer or the city comptroller as the case may be or a new designation is provided. In the event of such designation, the officer making such designation shall be liable for the acts of such designee unless a surety bond in the amount of not less than \$50,000 is obtained to save the city harmless from any unauthorized acts of such designee. *(S. 1, Ch. Ord. 289, Oct. 30, 1962.)*

3-16.5 Internal Audit. 1. AUDIT PLAN.

a. The auditing division of the city comptroller's office shall develop an annual audit plan and submit the plan to the finance and personnel committee of the common council.

b. The audit plan shall include, at a minimum, each planned audit, including the type of audit and auditable unit, identifying the department, board, commission, service program, function or policy to be audited.

c. The auditing division may change the audit plan and initiate, conduct or expand the scope of the audit or investigation if the auditing division determines that any of the following is true:

c-1. Fraud, abuse or illegality may have occurred or is occurring.

c-2. An audit finding requires expansion of the audit or investigation in progress.

c-3. A risk assessment analysis changes an auditable unit's risk profile.

d. If the annual audit plan reported to the finance and personnel committee is amended, all changes to the annual audit plan shall be reported to the finance and personnel committee in the next status report required under sub. 3-a-2.

2. REVIEWS. The auditing division shall conduct an assessment of any audit or special project request of the mayor, common council, city comptroller, city department, board or commission and report the results of the review in the next status report required under sub. 3-a-2.

3. AUDIT STATUS REPORTS. The following audit status reports shall be submitted to the finance and personnel committee:

a-1 An annual report of the audit activities of the success or failure of previously-audited departments in implementing the recommendations of their audits.

a-2. Semi-annual reports of the audit activities, including on-going audits, pending audits, audit requests, and possible subjects for future audits.

b. The auditing division shall submit an annual report to the common council, indicating the type of complaints and actions taken for all activities reported through the hotline.

(3-16.5 cr File #140242, June 3, 2014; eff. August 19, 2014.)

**CHAPTER 18
BUDGET AND TAX LEVY**

TABLE

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18-01. Control of City Funds. 1. HOW FUNDS DRAWN. All city funds in the city treasury, except the fund created and set apart for the debt of said city, shall be under the control of the common council, and shall be disbursed by checks by the proper city officers, namely, the city comptroller and the city treasurer, or shall be drawn out upon the order of the mayor and the clerk, duly authorized by the vote of the common council and countersigned by the city comptroller. The common council may provide by ordinance for the payment of the salaries and wages to officers and employes of the city as provided in s. 5-06 and shall prescribe that such payrolls shall in all cases be certified by the board of city service commission, by the director of employe relations or by the fire and police commission by its executive director, as the case may be, and certified by the department heads and by the comptroller. All checks drawn on funds in the city treasury or orders drawn upon the treasurer shall specify the purposes for which they were drawn and shall be payable generally out of funds in the treasury belonging to the city and not otherwise appropriated.

2. PAYMENT OF TAXES OR ASSESSMENTS. All such checks or orders shall be received in payment of any tax or assessment levied by the authority of the city, except the tax for interest and the sinking fund. All checks or orders shall be payable to the order of the person to whom the amount is due and shall be transferable by endorsement.

3. ELECTRONIC AND AUTOMATED FUNDS TRANSFERS.

a. Money Transfer Techniques Authorized. In lieu of disbursing city funds by check, and notwithstanding s. 3-27, the city treasurer may make transfers and disbursements of city funds through the use of money transfer

techniques, including direct deposit, electronic fund transfer, and automated clearing house methods to the full extent allowed by the Wisconsin Statutes subject, however, to pars. b to d.

b. Disbursements. The treasurer may make a disbursement by money transfer technique only if the comptroller has first approved the disbursement. The comptroller's approval shall be limited, in accordance with s. 3-18-1, to determining whether appropriate funds exist in the respective budget for the disbursement, and whether the disbursement has been properly documented.

c. Transfers. The treasurer may make a transfer by money transfer technique for the purpose of investing city funds in accordance with the Wisconsin Statutes, concentrating city funds in public depositories approved by the common council, or reallocating city funds among or between approved public depositories and investments permitted under the Wisconsin Statutes, without prior comptroller approval, providing, however, that such transfers are carried out pursuant to controls developed by the treasurer, which controls are subject to comptroller review and shall be periodically reported by the comptroller to the common council.

d. Records. The treasurer shall keep a record of the purpose, date, payee and amount of each transfer and disbursement made by a money transfer technique, and provide copies of those records to the comptroller for the comptroller's use in preparing the city's official accounting records.

(HISTORY: Section 18-01 am., Ch. Ord. 323, File #62-2554-d, Oct. 18, 1966.

18-01-1 am. File #881394, Dec. 20, 1988; eff. March 13, 1989.

18-01-3 cr. File #950042, June 6, 1995; eff. Aug. 22, 1995.)

18-02. Definitions. 1. DEPARTMENT. In this chapter "department" or "departments" means any department, board, commission or other body under the control of the common council which expends city funds or incurs obligations for the city, and unless otherwise expressed refers to the head of such department.

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2. ESTIMATE. The term "estimate" as used in this section shall include any written report of or the request of any department setting forth in detail the various sums and purposes it deems reasonably necessary to perform its functions.

3. EXECUTIVE BUDGET. The budget prepared and presented to the common council by the mayor shall be known as the "executive budget." Its contents shall comply with ss. 18-02 to 18-04 in all respects.

4. BUDGET DIVISION. In this chapter "budget division" means the division of budget and management analysis which is created in the department of administration and shall operate under the supervision and control of the budget and management director who shall be subject to the direction and control of the director of administration.

5. BUDGET. The budget shall provide a complete financial plan for the ensuing fiscal year. It shall contain in tabular form:

- a. A general summary.
- b. Detailed estimates of all anticipated revenues applicable to proposed expenditures.
- c. All proposed expenditures.
- d. A compensation schedule to provide uniform rates of pay for offices and positions in the city service. The total of such proposed expenditures shall not exceed the total of such anticipated revenues.

6. BUDGET SUMMARY. The budget summary shall itemize the principal sources of anticipated revenues and shall state separately the amount to be raised by property tax, and the proposed expenditures of each department, bureau, board and commission in such manner as to present to the public a simple and clear summary of the detailed estimates of the budget.

7. ANTICIPATED REVENUES. Anticipated revenues shall be classified as "surplus," "miscellaneous revenues" and "amount to be raised by property tax"; miscellaneous revenues shall be listed by the sources from which such revenues are to be derived.

8. PROPOSED EXPENDITURES. Separate provision shall be included in the proposed budget for at least:

- a. The administration, operation and maintenance of each department, bureau, board, commission and division thereof, itemized by kind and nature of expenditures as required by the mayor.
- b. The number, title and compensation range of each officer and of each position and the proposed appropriation for the

same shall be itemized according to the divisions in each department, bureau, board and commission and shall be incorporated in and published with the rest of the proposed budget.

c. Expenditures proposed for improvements.

9. UNIFORM COMPENSATION SCHEDULE. The compensation schedule shall provide for and establish uniform rates of pay for offices and positions in the city service to be in effect for the ensuing fiscal year.

10. PROPOSED EXPENDITURES: COMPARISON WITH OTHER YEARS. The mayor shall direct that there be placed opposite the several items of proposed expenditures for the ensuing year, adequate comparisons with the budgets and expenditures of other years.

11. ANTICIPATED REVENUES: COMPARISON WITH OTHER YEARS. The mayor shall direct that there be placed opposite the several items of anticipated revenues for the ensuing year, adequate comparisons with the anticipated revenues and receipts of other years.

(HISTORY: Section 18-02 rc., Ch. Ord. 456, F#76-1428-a, Feb. 7, 1978.

18-02-4 am. File #881142, Oct. 11, 1988; eff. Dec. 25, 1988.

18-02-4 rc. File #030829, Nov. 14, 2003; eff. Feb. 3, 2004

18-02-4 rc. File #040519, Sept. 21, 2004; eff. Dec. 1, 2004.)

18-03. Budget Estimates. 1. DEPARTMENT. Each department shall submit to the mayor not later than the 2nd Tuesday in May of each year on forms approved by budget division an estimate in detail of the department's:

a. Operating needs for the ensuing fiscal year.

b. Major equipment, technology, economic development and other non-infrastructure and facilities capital improvement requests for the ensuing fiscal year.

2. CAPITAL IMPROVEMENTS COMMITTEE. The capital improvements committee shall submit to the mayor not later than the 2nd Tuesday in May of each year on forms approved by the budget division an estimate in detail of the city's capital improvement needs regarding construction and maintenance of infrastructure and facilities for the ensuing fiscal year.

3. Any department whose funds are not subject to the control of the common council may include in its estimate such sum as it deems reasonably necessary for a contingent fund for emergency purposes or other purposes which

may arise during the year requiring the expenditure of money in addition to the sums provided for the several purposes or for purposes for which no express provision is made in the budget.

4. a. The comptroller shall submit to the mayor not later than the 2nd Tuesday in May of each year a statement of anticipated revenues for the ensuing year and adequate comparisons for other years as provided in s. 18-02-5 to 11, and thereafter shall submit to the mayor during his or her review and to the common council during its review, such changes in anticipated revenues as the comptroller deems appropriate.

b. In conjunction with the submittal of the executive budget under s. 18-02, the comptroller shall include as anticipated revenues modifications that the mayor has proposed to the following: modifications to the solid waste charge pursuant to s. 79-6-2; modifications to the extra garbage cart charge pursuant to ss. 79-4-1.3 and 81-51.5, and modifications to the snow and ice removal charge pursuant to s. 309-83-2-b. The mayor shall submit the proposed revenue changes to the comptroller by the first Tuesday in September. The comptroller shall be responsible for estimating the amounts pertinent to the proposed revenue changes the mayor indicates shall be included in the executive budget. As used in this paragraph, "proposed revenue changes" and estimates thereof shall be considered drafts and preliminary computations pursuant to s. 19.32(2), Wis. Stats., and shall not constitute a public record subject to disclosure, until the submittal of the executive budget.

(HISTORY: Section 18-03 rc., Ch. Ord. 456, F#76-1428-a, Feb. 7, 1978.

18-03-1 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.

18-03-3 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.

18-03-0 am. File #081451, Mar. 3, 2009; eff. May 19, 2009.

18-03-1 rc. File #081451, Mar. 3, 2009; eff. May 19, 2009.

18-03-2 rn. File #081451, Mar. 3, 2009; eff. May 19, 2009.

18-03-2 cr. File #081451, Mar. 3, 2009; eff. May 19, 2009.

18-03-3 rn. File #081451, Mar. 3, 2009; eff. May 19, 2009.

18-03-4 rn File #130784, June 3, 2014; eff. Aug. 19, 2014.

18-03-4-b cr. File #130784, June 3, 2014; eff. Aug. 19, 2014.)

18-04. Budget Development. 1. OPEN TO PUBLIC. The mayor shall hold hearings with respect to departmental requests at the times and places the mayor or the common council, by ordinance, directs. All hearings shall be open to the public. The mayor shall conduct the hearings in the manner in which the mayor determines best suited to fulfilling the purpose of the hearings. The mayor shall prepare a requested budget summary which shall be published at least once prior to the commencement of the hearings in the newspaper having the largest circulation in the city. A complete copy of the entire requested budget shall be made available for public inspection in the office of the city clerk.

2. PROPOSED BUDGET. a. From the estimates before him or her, the mayor shall make and submit to the common council, on or before September 28 each year, a proposed budget setting forth in detail the amounts proposed to be spent by each department and the various purposes therefor and the amounts of money for each purpose it is proposed shall be appropriated by the council. The proposed budget shall comply with s. 18-02. The proposed summary shall be published forthwith in at least one and not more than 2 daily newspapers having the largest circulation in the city as a class 1 notice, under ch. 985, Wis. Stats., and the proposed budget summary shall be printed forthwith in the proceedings of the common council. A complete copy of the entire proposed budget shall be made available for inspection in the office of the city clerk. If any department fails to file its estimates as provided in this section, the mayor shall make a proposed budget for the department specifying the purposes for which and the amount of funds the department may expend.

b. The mayor, at the time of submission of the proposed budget to the common council pursuant to par.a, shall also submit all files (resolutions, ordinances, charter ordinances) fully drafted necessary to implement changes in the city code, city charter and existing policy resolutions relating to proposed budget provisions.

3. CHANGES BY RESOLUTION. The mayor shall not change any sum or purpose of any department which by law is authorized to determine the purposes of its expenditures and the tax to be levied therefor, unless the department by formal resolution shall so determine by an affirmative vote of a majority of its members. The mayor shall then make the change and include a certified copy of the

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resolution with its estimates to be filed with the common council.

4. CONTINGENT FUND. In addition to the purposes required to be set forth in detail, the mayor may provide a contingent fund for such sum as the mayor deems reasonably necessary for emergency and other purposes that may arise during the year requiring the expenditure of money in addition to the sums provided for the several purposes, and for purposes for which no express provision is made in the budget.

5. BONDS. The mayor shall also include in the proposed budget the amount of bonds, the purposes therefor, and the required mortgage certificates to be issued during the fiscal year, except such bonds as are authorized to be omitted by express provision of law.

6. JOINT MEETING. At the meeting of the common council at which the proposed budget is submitted by the mayor, the common council shall determine the place and time of a public hearing on the budget which shall be held jointly by the common council and by the mayor not less than 10 days after the publication, under sub. 2, nor later than October 20. The common council shall cause a notice of the place and time of the hearing to be published as a class 1 notice, under ch. 985, Wis. Stats., which hearing shall be not less than 7 days after the date of the last publication of the notice in at least one and not more than 2 daily newspapers having the largest circulation in the city.

7. FINANCE COMMITTEE REPORT. The finance committee of the common council shall submit to the common council as soon after October 5 as may be practicable, but not later than November 1, a report or reports showing the number, title, compensation range of each officer and each position in the city service:

a. The number, title and compensation range of each officer and each position in the city service and the proposed appropriation for the same recommended for the ensuing year; and

b. A recommended compensation schedule of uniform rates of pay for offices and positions in the city service.

(HISTORY: Section 18-04 rc., Ch. Ord. 456, File #76-1428-a, Feb. 7, 1978; eff. April 8, 1978.

18-04-2 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.

18-04-2 am. File #900139, June 20, 1990; eff. September 8, 1990.

18-04-6 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.

18-04-7-0 am. File #872468, May 17, 1988; eff. Aug. 2, 1988.

18-04-2 rn. File #021324, Jan. 22, 2003; eff. April 9, 2003.

18-04-2-b cr. File #021324, Jan. 22, 2003; eff. April 9, 2003.)

18-05. Adoption of Budget. 1. CHANGES BY MAJORITY VOTE. The common council, by vote of the majority of all the aldermen, may make such changes in the proposed budget submitted by the mayor, and by the finance committee, either as to purposes or amounts for which money may be expended and as to purposes or amounts for which bonds or mortgage certificates may be issued as it may deem best.

2. CHANGES BY COUNCIL RESOLUTION. The common council shall not change the purposes or amounts provided in the proposed budget as submitted to it, for the departments which by law are authorized to determine their expenditures and the taxes to be levied therefor, unless such department by formal resolution adopted by the majority of all its members shall authorize such change, nor shall the common council change the purposes or amounts of the bond or mortgage certificate issues which are required to be issued by law.

3. CHANGES, PRIOR TO FIXED BUDGET. When any department, authorized to determine its expenditures and the taxes to be levied therefor, shall authorize a change in its budget by the common council, it shall file its resolution authorizing the change with both the city clerk and the city comptroller at least 2 days prior to the time fixed by law for the adoption of such budget, and the council shall then make the change in accordance therewith.

4. ADOPTION OF BUDGET. The common council, on or before November 14, shall adopt the proposed budget by a majority vote of all the members of the common council either as submitted or as changed by the council. It shall not be necessary to refer the budget to a committee of the common council.

5. ADOPTION CERTIFIED. The budget submitted by the mayor to the council as changed by the council within the time provided shall constitute the budget of the city for the following year whether or not any formal resolution or motion adopting it has been passed by the common council. Within 5 days, either after its formal adoption by the council or by operation of law, it shall be certified by the city clerk to the mayor for his approval.

mortality, separation, morbidity and retirement tables as have been adopted by the board. The normal contribution shall be determined by the actuary after each valuation. (*Subd. 1 am Ch. Ord. 489, File #80-225, June 17, 1980. Subd. 1 am. File #921978, Apr. 8, 1993; eff. June 16, 1993. Par. a rc. File #991585, April 11, 2000; eff. Jan. 19, 2001. Par. a-1 am. File #991585, April 11, 2000; eff. Jan. 19, 2001.*)

a-2. Any difference between the actuarial accrued liability as defined in subd. 1, and the sum of the actuarially determined value of the assets of the retirement fund plus any unamortized bases established under this par. in prior valuations, shall be amortized over a period which will not exceed 30 years from the valuation date on which such difference is established; provided that as part of the valuation next following a fiscal year in which the city and city agency contributions are zero due to application of the 100% funded status limitation of this par. the actuary may eliminate any previously established amortization schedules and bases and shall recalculate a new "fresh-start" amortization schedule. Future payroll growth may be taken into account in the amortization process. (*Subd. 2 rc. File #942017, July 14, 1995; eff. Sept. 27, 1995. Subd. 2 rc. File #991585, April 11, 2000; eff. Jan. 19, 2001.*)

b. Firemen and Policemen's Survivorship Fund. There shall be paid annually into the firemen and policemen's survivorship fund the amount required under s. 36-05-8-d. Notwithstanding the foregoing, effective January 1, 2000 no contributions shall be made to the firemen and policemen's survivorship fund by or on behalf of participants in the combined fund. (*Par. b am. File #991585, April 11, 2000; eff. Jan. 19, 2001. Par c rp. File # 991585, April 11, 2000; eff. Jan. 19, 2001. Par. d cr. File #942017, July 14, 1995; eff. Sept. 27, 1995.) Pars. c and d rp. File #991585, April 11, 2000; eff. Jan. 19, 2001.*)

e. On or before September 1 in each year, the board shall certify to the common council or other governing body, and city agencies, the amounts which will become due and payable during the year next following to each of the funds of the retirement system. The amount so ascertained shall be included by the common council or other governing body and city agencies in their budgets and shall be appropriated and paid to the retirement system by the city and city agencies in January of the fiscal year next following. (*Par. d rn. to e File #942017, July 14, 1995; eff. Sept. 27, 1995.*)

f. In order to meet the requirements of this act, the common council or other governing body or city agency is authorized to levy a tax annually, which tax shall be in addition to all other taxes such common council or other governing body or city agency has been authorized to levy upon all taxable property, real and personal. Such tax shall be levied and collected at the same time and in the same manner as other city or city agency taxes are levied and collected according to law. (*Par. e rn to f File #942017, July 14, 1995; eff. Sept. 27, 1995.*)

g. Such city agencies not authorized by law to levy a tax upon taxable property shall upon the direction of the board include the necessary amounts so needed in their respective budgets. (*Par. f rn. to g File #942017, July 14, 1995; eff. Sept. 27, 1995.*)

h. Combined Fund.

h-1. Beginning with the contribution due on January 31, 2014, on account of members, retired members, survivors and beneficiaries who are participants in the combined fund, the city and city agencies shall pay annually into the combined fund for the preceding year an amount equal to the product of the actuarial contribution rate applied to the sum of the covered compensation. The actuarial contribution shall be based on separately calculated rates for policemen, firemen, and general city employees and shall be applicable for a 5-year period. The actuary shall, consistent with actuarial standards of practice, set the actuarial contribution rate at a percentage sufficient to fund the entire amount of the employers' share of the normal cost, to amortize any unfunded past service liability and to maintain the solvency of the combined fund to meet benefit obligations for retired lives.

h-2. Commencing with the contribution due on January 31, 2019, the actuary shall reset the actuarial contribution rate every 5 years in conjunction with a 5-year experience review of the employees' retirement system. The actuary shall, consistent with standards of actuarial practice, base the reset rate on the current interest, mortality, separation, morbidity and retirement tables as adopted by the board.

h-3. The actuary shall submit the annual contribution amounts payable each year based on the actuarial contribution rate to the board no later than August 15. (*Par. h cr. File #991585, April 11, 2000; eff. Jan. 19, 2001. Par. h-2 am. File #091274, March 2, 2010; eff. May 18, 2010. Par. h rc File #121417, April 30, 2013; eff. July 16, 2013.*)

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7. MEMBER CONTRIBUTIONS. Member contributions to the system shall be deposited in the member's account as follows:

a-1. Members who are not firemen, policemen or elected officials shall contribute or have contributed on their behalf, 5.5% of the member's earnable compensation. Except as provided in subds. 2 and 3, subsequent to and commencing with the first pay period of 1970, the city shall contribute on behalf of general city employes 5.5% of such member's earnable compensation. Members employed by city agencies participating in the system shall contribute 5.5% of their earnable compensation less any contribution made on their behalf as determined by the governing bodies of such agencies. (*Par. a rc., Ch. Ord. 375, File #71-1754, Dec. 7, 1971. Par. a ra. to a-1, File #090613, Sept. 22, 2009; eff Dec. 9, 2009. Par. a-1 am. File #121701, May 21, 2013; eff. Aug. 10, 2013.*)

a-2. City employes hired on or after January 1, 2010, who are represented by Milwaukee District Council 48, AFSCME, AFL-CIO, the Technicians, Engineers and Architects of Milwaukee, the Association of Scientific Personnel, the Association of Municipal Attorneys, SEIU Healthcare District 1199 Wisconsin/Staff Nurses Council, Local 195, IBEW, AFL-CIO, Local 75, Journeyman Plumbers and Gasfitters Union, AFL-CIO, Local 494, IBEW, AFL-CIO, Machine Shop, District 10, IAMAW, AFL-CIO, Joint Bargaining Unit Local 139, IUOE, AFL-CIO/Milwaukee District Council 48, AFSCME, AFL-CIO, Public Employees' Union #61, LIUNA, AFL-CIO, CLC, management and nonmanagement/nonrepresented employes, city employes represented by Local 494, IBEW-AFL-CIO, Electrical Group hired on or after June 1, 2010; city employes represented by Local 494, IBEW, AFL-CIO, Fire Equipment Dispatchers employes hired on or after June 15, 2010; city employes represented by Milwaukee Building and Construction Trades Council, AFL-CIO, hired on or after August 1, 2010; city employes hired on or after October 3, 2011, represented by the Association of Law Enforcement Allied Services Personnel, Local #218, I.U.P.A., AFL-CIO, (Police Support Service Personnel); employes of Milwaukee public schools represented by Milwaukee Building and Construction Trades Council, AFL-CIO, hired on or after August 1, 2010; employes of Milwaukee public schools represented by, and clerical employes exempt from, Local 1053, AFL-CIO, District Cou

ncil 48, hired on or after August 1, 2011, and employes of Milwaukee public schools represented by Local 1616, AFL-CIO, District Council 48, hired on or after July 1, 2011, shall contribute 5.5% of their earnable compensation.

(Par. a-2 cr, File #090613, Sept. 22, 2009; eff. Dec. 9, 2009. Par. a-2 am. File #090951 Dec. 1, 2009; eff. Feb. 16, 2010. Par. a-2 am. File #091068, Dec. 22, 2009; eff. March 10, 2010. Par. a-2 am. File #091214, Jan. 20, 2010; eff. April 5, 2010. Par. a-2 am. File #091308, March 2, 2010; eff. May 18, 2010. Par. a-2 am. File #091530, March 24, 2010; eff. June 1, 2010. Par. a-2 am. File #091609, May 25, 2010; eff. August 10, 2010. Par. a-2 am. File #100173, June 15, 2010; eff. August 25, 2010. Par. a-2 am. File #100241, July 7, 2010; eff. Sept. 22, 2010. Par. a-2 am. File #100574, Sept. 21, 2010; eff. Dec. 6, 2010. Par. a-2 am. File #101070, Jan. 19, 2011; eff. March 29, 2011. Par. a-2 am. File #101418, April 12, 2011; eff. June 28, 2011. Par. a-2 am. File #101246, July 26, 2011; eff. Oct. 11, 2011.)

a-3. General city employes who enroll as members in the retirement system on or after January 1, 2014, shall contribute 4% of their earnable compensation. A member enrolled in the retirement system prior to January 1, 2014, who is initially employed as a general city employe on or after January 1, 2014, shall contribute the member contribution under par. a-2. (*Par. a-3 cr. File #121701, May 21, 2013; eff. Aug. 10, 2013.*)

b. Except for members of the system, who are initially employed as firemen or policemen on or after October 3, 2011, the employer shall have the obligation to contribute the percentages set forth in this section. Members who are firemen shall have contributed for them by the employer 7% of such firemen's earnable compensation. Members who are policemen shall have contributed by the employer, commencing with the 1st pay period of 1971, 6% of such policemen's earnable compensation; policemen shall contribute 1% of their earnable compensation. Members who are policemen shall have contributed by the employer commencing with the first pay period of 1990, 7% less \$1 of such policemen's earnable compensation. Commencing in 1990, policemen, excluding sergeant of police, detective lieutenant and ranks above same, shall contribute \$1 of their longevity in rank pay, if any, payable at the close of the year. Members of the system who are initially employed as firemen or policemen on or after October 3, 2011, shall contribute 7% of their earnable compensation.

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(*Par. b am. Ch. Ord. 556, File #85-769, Dec. 4, 1985; eff. Feb. 17, 1986. Par. b am. File #890633, July 25, 1989; eff. Oct. 14, 1989. Par. b, am. File #910901, Sept. 24, 1991; Dec. 10, 1991 Par. b am. File #110347, July 26, 2011; eff. Oct. 11, 2011.*)

c. Members who are elected officials shall contribute or have contributed on their behalf 7% of the member's earnable compensation, and in respect to such members subsequent to and commencing with the 1st pay period of 1971 the city shall contribute 7% of earnable compensation. Elected officials who enroll as members in the retirement system on or after January 1, 2014, shall contribute 4% of their earnable compensation during such service as elected officials. (*Par. c rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971. Par. c am. File #121701, May 21, 2013; eff. Aug. 10, 2013.*)

d. The board shall certify the percentage of earnable compensation of each member to be contributed for a member on each payroll. In determining the amount earnable by a member in a payroll period, the board may consider the rate of compensation payable to such member on the first day of the payroll period as continuing throughout such payroll period, and it may omit contributions for any period less than a full payroll period if an employe was not a member on the first day of the payroll period. (*Par. d rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.*)

e. The contributions provided for herein shall be made notwithstanding that the minimum compensation provided for by law for any member shall be reduced thereby. Every member shall be deemed to consent and agree to the contributions provided for herein and shall receipt for his full salary or compensation and payment of salary or compensation less said contributions shall be a full and complete discharge and acquittance of all claims and demands whatsoever for the services rendered by such person during the period covered by such payment, except as to the benefits provided under this act. The city and city agencies shall transmit the amounts contributed and said amounts shall be paid into the retirement fund for participants in the retirement fund, or the combined fund for participants in the combined fund and shall be credited, together with regular interest thereon to the individual account of the member. Effective January 1, 2000, individual accounts, including interest credited annually thereto, for participants in the combined fund shall be transferred from the retirement fund to the combined fund. (*Par. e rc.*

Ch. Ord. 375, File #71-1754, Dec. 7, 1971. Par. e am File #991585, April 11, 2000; eff. Jan. 19, 2001.)

f. In addition to the contributions credited to the member's account as hereinbefore provided, any member may deposit with the system an additional amount, such additional amount in any year not to exceed the amount of the deposit as hereinbefore provided in respect of the member. In respect of such additional contribution, an additional retirement allowance, death benefit or separation benefit shall be paid that is the actuarial equivalent of such additional accumulated contributions. Such additional amounts so deposited, improved with interest at a rate not exceeding the regular interest rate shall be returnable to the member in cash upon application to the board, or as an additional allowance of equivalent actuarial value at the time of retirement. If such additional amounts are withdrawn at any time prior to the retirement, the member shall not thereafter be eligible to make additional contributions. (*Par. f rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.*)

g. Any member covered by the social security act from whose compensation the city is required to make deductions in order to pay taxes or contributions, shall be required to reimburse the city for that part of the social security taxes or contributions which would ordinarily be deductible from compensation paid to such member. If he fails so to do, the board shall deduct from the member's account the amount due the city for such social security taxes or contributions paid before turning over any amounts to such member or to a beneficiary in the instance where the beneficiary would be entitled to the proceeds from such member's account. (*Par. g rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.*)

h. If the employer shall pay a part or all of the member contribution to the fund which formerly was deducted from the member's salary or compensation then in such instance no deduction shall be made from the member's salary or compensation for that amount paid by the employer in lieu of the member's contribution, and such contribution shall be credited to the member's account. (*Par. h rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.*)

i. The member's account shall consist of those member contributions deposited in accordance with pars. a, b, c, and f and reduced in accordance with par. g together with regular interest thereon. (*Par. i rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.*)

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j. Notwithstanding anything herein contained to the contrary, in the event the contributions required under pars. a, b, or c are not made by or on behalf of a member, or in the event contributions with or without regular interest or a portion thereof have been returned to a member or paid on his behalf to another party, such member's account shall be reduced accordingly and the benefits otherwise provided under the system shall be reduced by the actuarial equivalent of such payment or contributions not paid by or on behalf of the member. (*Par. j rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971.*)

k. Whenever a member's account is less than \$5 upon death or separation from service, his or her membership and account in this system shall be terminated and the amount shall be credited to the retirement fund (or combined fund in the case of participants in the combined fund); however, if a valid claim for the amount is filed by the member or a person legally entitled to the sum, the same shall be refunded. (*Par. k rc. Ch. Ord. 375, File #71-1754, Dec. 7, 1971. Par. k am. File #991585, April 11, 2000; eff. Jan. 19, 2001.*)

L. In addition to any other member contributions under sub. b, effective Pay Period 1 through Pay Period 26, 1993 and December 31, 1995 through December 28, 1996 for firemen, and effective Pay Period 1, 1993 through December 30, 1995 for policemen, each fireman or policeman in active service and each fireman or policeman, other than a fireman or policeman eligible under s. 36-05-3-c-1-b, who retires on a duty disability retirement allowance on or after January 1, 1993 shall contribute 1% of the member's earnable compensation or 1% of the member's duty disability retirement allowance toward the cost of the benefit provided for under s. 36-05-1-h-6. Effective Pay Period 1, 1994 through December 30, 1995, each fireman, other than a fireman eligible under sec. 36-05-3-c-1-b, in active service and each fireman who retires on a duty disability retirement allowance on or after January 1, 1993 shall contribute 2% of the member's earnable compensation or 2% of the member's duty disability retirement allowance toward the cost of the benefit provided for under s. 36-05-1-h-6. A fireman who retires on a duty disability retirement allowance shall cease to make this contribution at the time the member makes an irrevocable election to continue duty disability or converts to normal service retirement under s. 36-05-3-c-3-f. (*Par. L cr. File #940423, July 15,*

1994; eff. Sept. 28, 1994. Par. L am. File #950521, July 28, 1995; eff. Oct. 3, 1995. Par. L rc. File #950597, Sept. 27, 1995; eff. Dec. 13, 1995.)

m. During the 8-year period immediately following their enrollment, general city employees who are enrolled as members on or after January 1, 2000 shall contribute to the combined fund a sum expressed as 1.6% of the member's pensionable earnings if they participate in the combined fund. If a member who makes contributions under this paragraph separates from service without a vested pension or withdraws his or her accumulated contributions, amounts contributed under this paragraph shall be returned to the contributor without interest. This subsection shall not apply to general city employees including elected officials, required to contribute a member contribution under par. a-1 to 3 or c. (*Par. m cr. File #991585, April 11, 2000; eff. January 19, 2001. Par. m am. File #090613, Sept. 22, 2009; eff. Dec. 9, 2009. Par. m am. File #090951, Dec. 1, 2009; eff. Feb. 16, 2010. Par. m am. File #091068, Dec. 22, 2009; eff. March 10, 2010. Par. m am. File #091214, Jan. 20, 2010; eff. April 5, 2010. Par. m am. File #091308, March 2, 2010; eff. May 18, 2010. Par. m am. File #091530, March 24, 2010; eff. June 1, 2010. Par. m am. File #091609, May 25, 2010; eff. August 10, 2010. Par. m am. File #100173, June 15, 2010; eff. August 25, 2010. Par. m am. File #100241, July 7, 2010; eff. Sept. 22, 2010. Par. m am. File #100574, Sept. 21, 2010; eff. Dec. 6, 2010. Par. m am. File #101070, Jan. 19, 2011; eff. March 29, 2011. Par. m am. File #101418, April 12, 2011; eff. June 28, 2011. Par. m am. File #110174, June 14, 2011; eff. Aug. 30, 2011. Par. m am. File #121701, May 21, 2013; eff. Aug. 10, 2013.*)

n. If a general city employee who enrolled as a member on or after January 1, 2000 separates from service without having contributed the full amount of the contribution required under par. m, and if the employee does not voluntarily pay the amount owed, then the board shall collect the amount as far as practicable by deducting from any benefit payment an amount sufficient to collect the amount owed over the remaining life expectancy of the member. If the benefit is to be paid in a lump sum, the amount owed shall be deducted from the lump sum. If the benefit is to be paid monthly, the monthly payments shall be actuarially reduced over the remaining life of the member to an amount that will collect the amount owed and the loss caused by late payment. (*Par. n cr. File #051397, Feb. 28, 2006; eff. May 16, 2006.*)