

THE BUDGET PROCESS

Activity	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan
Executive Develops 5-Year Capital Improvement Plan	█	█	█	█	█	█							
Executive Develops Budget Guidelines & Materials			█	█	█								
Departments Prepare Budget Requests						█	█	█					
Administration Reviews Department Requests							█	█					
Joint Executive & County Board Public Hearings									█				
Executive Develops Recommended Budget								█	█				
County Board Standing Committee Review										█			
County Board Public Hearing											█		
County Board Deliberations											█	█	
County Executive Vetoes												█	
Budget Document Preparation												█	█

THE BUDGET PROCESS (continued)

Chapters 7 (County Board Rules) and 29 (The Budget Ordinance) of the Dane County Ordinances establish basic parameters for the county budget process. The County's Annual Budget is developed over a nine-month period, beginning in March and ending in late November or early December, except for the budget document preparation, which is completed by January.

From January through March, departments develop 10-Year Capital Project and Equipment Plans. These plans include in-depth analyses of projects and equipment for the next five years. In April and May, the department plans are analyzed by a Capital Budget Staff Team. The Department of Administration (DOA) prepares recommendations regarding the Capital Improvement Plan requests for review by the County Executive. The priority items for the upcoming year become the basis for the Executive's Recommended Capital Budget. The 5-Year Capital Improvement Plan is then updated, revised, and issued by the County Executive after adoption of the annual budget.

From March through May, DOA provides staff support to the County Executive in the development of operating budget guidelines for distribution to department heads. During this period, the Office of Management & Budget and the Controller's Office develop the necessary budget materials and revise forms as needed, consistent with those guidelines. This information, along with internal changes and other budgetary information, is compiled into the Budget Manual which provides the basis for the development of each department's program budget(s). During May, the Office of Management & Budget conducts budget-training sessions for County staff.

DOA provides BASE budgets to departments in the beginning of June. The BASE budget includes full funding of all positions, including anticipated salary and benefit increases, funding at the previous years' adopted amounts for operating expenditures and contractual services, no funds for operating capital, and eliminates any one-time items from the previous adopted budget. Adjustments are made for any expenditure and revenue changes that are required based on already approved commitments, such as debt service and depreciation. Departments make requested changes to the BASE budget in the form of a decision item. A decision item is a requested increase or decrease to the budget based on the same root cause, such as inflation or the increase in the average daily population of a program. The decision item is used to help the decision-makers focus attention on the programmatic impact of the request rather than the individual account details. Each program is allowed up to seven decision items that they are to assign in priority order. The program budget pages identify the decision item, the amounts requested by the department for each decision item, and the action and justification taken on each decision item by the County Executive and County Board.

THE BUDGET PROCESS (continued)

Departments begin developing budgets no later than June. In July, departments submit their budget requests to the County Executive. The submitted budgets are reviewed in late July and August by DOA. In September, the DOA makes recommendations to the County Executive on individual decision items. A compilation of department requests is provided to the County Board no later than 10 working days following the submission of the final departmental budget request, but no later than the Wednesday following Labor Day. The County Executive and County Board hold public hearings on the departmental budget requests. The County Executive uses DOA's recommendations and information from the requesting departments to develop the Recommended Budget and accompanying Operating and Capital Budget Appropriations Resolutions, which are submitted to the County Board by October 1st of each year.

In October County Board Standing Committees review the Recommended Budget and propose amendments to the Personnel & Finance Committee. From late October through early November the Personnel & Finance Committee reviews the budget for financial, policy, and other issues and considers Standing Committee and other amendments. The County Board holds a public hearing on the budget in late October to provide for public comment. Upon completion of deliberations, the Personnel & Finance Committee forwards to the Board amendments to the Operating and Capital Appropriations Resolutions.

In November, the full Board deliberates on the Executive's Recommended budget as amended by the Personnel & Finance Committee. The Budget Appropriations Resolutions are then adopted in mid to late November, based on the results of deliberations. Following Board adoption, the County Executive has until the next Board meeting that is at least six days, excluding Sundays, after Board adoption of the budget to submit vetoes. The Board meets to review vetoes, if any, and may override them with a two-thirds majority vote.

Once final budget action is completed, a document describing the budget process and related actions, and the Adopted Budget Appropriations Resolutions are made available to staff and the public in mid to late January. During the year, resolutions that increase any appropriation must be adopted (following introduction, debate and passage by simple majority of the department's oversight committee and the Personnel & Finance Committee) by two-thirds vote of the full County Board and approved by the County Executive.