

HOW THE BUDGET WORKS

<http://county.milwaukee.gov/PSB/County-Budget/How-the-Budget-Works.htm>

Milwaukee County's Budget represents the County's business plan for the coming year. The new 2014 budget narrative links County services to important Strategic Outcomes, which were developed through a comprehensive strategic planning process, and shows taxpayers and stakeholders how the County services link to these broad building blocks of our community.

THE BUDGET PROCESS

State Statute 59.60 governs the annual budget process for Milwaukee County. Each department is required to submit requested operating and capital (as part of a five-year capital plan) budgets to the Director of Administrative Services in June. On or before August 15, the Department of Administrative Services (DAS) is required to submit a summary of the requests to the County Executive and County Board, and the County Executive is required to hold public hearings on the requests. DAS is required to analyze the operating and capital requests and assist the County Executive in making "changes in the proposed budget that in the executive's or administrator's discretion are considered desirable or proper" (§59.60 (6) (a)).

The resulting Executive's Budget is then presented to the County Board on or before October 1. The Board then considers and may adopt amendments to the County Executive's Budget, and must hold a public hearing on the budget no later than the first Monday in November. After adopting amendments and holding the public hearing, the Committee submits the amended budget to the County Board, which adopts the final Budget in mid-November. After the Budget has been adopted and a detailed summary of appropriations is provided to County departments, DAS-PSB and Comptroller's Office monitor the Budget during the fiscal year. This monitoring involves periodic checks of expenditures against appropriations, reviewing actual revenue compared to budgeted revenue and reviewing requests for transfer of appropriations. This completes the budget process.

Milwaukee County Budget Process Overview

Milwaukee County's Budget process can be broken down into 3 large stages, or phases:

1. Request Stage
2. Executive Stage
3. Board Stage

Milwaukee County's fiscal year coincides with the calendar year.

Request Stage

Because of this, the first phase begins in May and ends in July where departments of the county forecast their needs for the following year and construct a requested budget which gets submitted to the County Executive for review.

Executive Stage

In the second stage of the budget, the County Executive, through the budget office reviews the requests of departments, correct for errors, and within the context of the County's financial resources, and makes edits to align requests with the mission of the County. The County Executive stage lasts from July to mid-September, when the Executive Recommended Budget is submitted to the County Board for Review.

Board Stage

In third and final stage of the process, the Budget is reviewed by the County Board of Supervisors. The County Board can amend the budget, after which the modified budget is voted on. Once the budget is voted on, it is returned to the County Executive, who may veto amendments. After the County Board considers the County Executive's vetoes, it votes on adoption, which is the final approval on the county budget.

Milwaukee County Budget Timeline

March Through May

DAS-PSB develops budget assumptions for the upcoming fiscal year. Tax levy targets are submitted to the operating departments. Budget instructions and forms are submitted to department administrators. The County Executive also holds listening sessions to solicit input from the public.

Early May

Capital Budget requests are submitted by County agencies to the Department of Administrative Services-Facilities Management Division.

July 1-15

Operating Budget requests and revenue estimates are submitted by County agencies to DAS-PSB.

July

Department Administrators present the programmatic impacts of their budgetary requests. The Department of Administrative Services and the County Executive review agency budget submittals.

August 15th

DAS-PSB submits to the County Board a summary of requested budgets.

No Later than October 1

County Executive presents to the County Board the Executive Budget for the subsequent year. This is then referred to the Board's Finance & Audit Committee for review and recommendation.

October 1 to 1st Week in November

Finance & Audit Committee reviews the County Executive Budget.

November - Not later than the first Monday in the Month

County Board public hearing on Budget, inviting members of general public to comment on the Executive Budget and Finance & Audit Committee changes to date.

Monday after First Thursday in November

County Board annual meeting and the adoption of the Budget and tax levies. During this meeting, the County Board acts on the amendments and recommendations submitted by the Finance & Audit Committee relative to the County Executive's Budget as well as amendments submitted by individual County Board members.

January 1 of the Following Year

Departments translate Budget to public services.