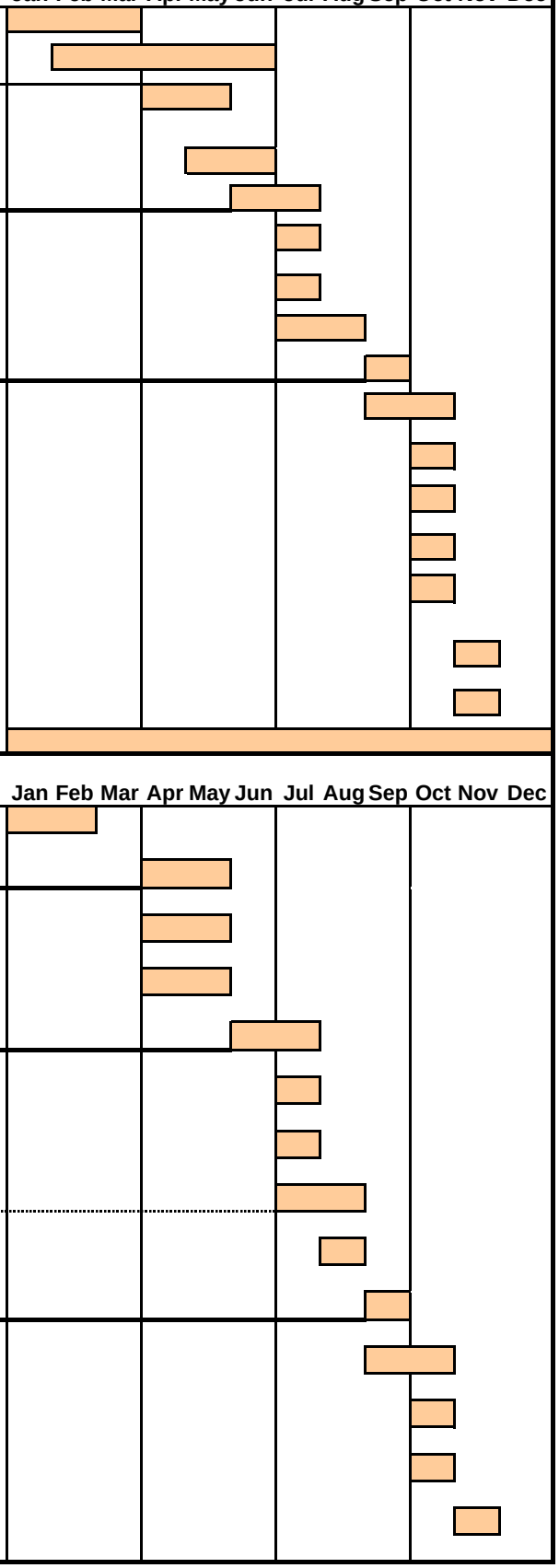
Capital and Operating Budget Process

Operating Budget Process	2013 KEY DATES
Review prior year results/identify potential budget issues.	
Analyze impact of State budget on County funding/programs.	
Develop budget assumptions and Internal Service rates for the ensuing year.	
Department budget targets developed and issued.	June 13
Department budget development.	
Co. Executive holds Town Hall public hearing on budget.	July 16, 25, & 29
Departments submit budget and new position requests.	
Department Heads present budget requests to Co. Executive.	
Executive budget prepared.	Sept. 18
Co. Executive message and budget presented to Co. Board.	Sep. 24
Publication of County Board Public Notice.	Oct. 1
Finance Committee holds public hearing on Proposed Budget.	Oct. 16
Committees review of Co. Executive Proposed Budget.	
Finance Committee reviews amendments and makes recommendation to Board.	
Co. Board votes for adoption/amendment of budget.	2nd Tues. in Nov.
Co. Executive vetoes (if necessary)- Co. Board action.	
Budget Monitoring.	

Capital Budget Process	2013 KEY DATES
All open projects reviewed; completed projects closed.	
Project list developed and submitted to departments.	
Review of open and planned projects.	
Preliminary consideration of new project requests.	
Technical reviews of projects.	
Departments present project plans to Co. Executive.	
Co. Executive holds Town Hall public hearing on budget.	July 16, 25, & 29
Executive review and decision making.	
Executive's capital budget and five-year plan developed.	
Executive presents five-year plan to Co. Board.	By Sep. 1
Committees review of five-year capital plan.	
Finance Committee holds public hearing on proposed budget.	Oct. 16
Board adopts/amends capital plan.	
Capital budget is adopted with operating budget.	2nd Tues. in Nov.



CAPITAL AND OPERATING BUDGET PROCESS

The annual budget process, under a County Executive form of government, is comprised of the development of both an operating budget and a capital budget with a five-year capital plan. Both processes involve department budget submittals to the County Executive for review and approval. The resulting Executive's Budget is then presented to the County Board and reviewed by County Board Committees as assigned by the County Board Chairman and as designated in County Code. Standing Committees review the budget and recommend amendments to the County Board. The Executive Committee reviews, prioritizes, and makes recommendations relative to the five-year capital plan for County Board consideration. The County Board considers Committee and individual supervisor amendments and adopts a budget. The County Executive may exercise a line item veto of provisions contained within the County Board adopted budget. The County Board reviews all vetoes and takes action to override or sustain vetoes.

The chronological sequence of events followed by the Capital and Operating Budget Processes is as follows:

	Capital Budget and Five Year Plan	Operating Budget
JAN-MAR (1st Qtr)	All open projects reviewed; completed projects closed List of current projects developed and submitted to departments	Review prior year results/identify potential budget concerns and issues to develop solutions Formulate budget strategies, planning and update forecast Analyze impact of State Budget on County funding and programs
APR-JUNE	Review of open and planned projects Preliminary consideration of new project requests Technical reviews of project requests by Facilities Management, DOA-Information Systems Division, DOA-Budget Division and Executive's Office	Develop budget assumptions for ensuing year Budget procedures instructions, Internal Service Rates updated and distributed to departments Budget training provided to County Board of Supervisors, department Heads and fiscal staff Departmental budget targets issued Departments submit new position requests
JULY-AUG	County Executive holds Town Hall meetings Departments present project plans to County Executive Executive review and decision making Executive's capital budget and five year capital plan developed and finalized	County Executive holds Town Hall meetings Departments submit budget requests DOA-Budget Division staff review and analyze budget requests Department administrators present budget requests to County Executive DOA-Employment Services Division, Budget Office, and Executive's Office review and recommend new/abolish positions DOA Budget staff make recommendations to Exec. Executive makes budget decisions
SEP-OCT	Executive presents five year capital plan to County Board County Board Chairman designates distribution Appropriate Board Committees review and recommend amendments Executive Committee reviews and considers committee recommendations Executive Committee presents resolution to adopt capital plan County Board acts on proposed amendments and adopts capital plan	Executive budget prepared County Executive message and budget document presented to County Board Publication of Public Notice Finance Committee holds Public Hearing on Executive's proposed budget Standing Committee budget reviews Finance Committee budget reviews and consideration of Committee amendments Human Resources Committee reviews and presents ordinance recommending new positions to County Board

CAPITAL AND OPERATING BUDGET PROCESS, CONT.

	Capital Budget and Five Year Plan	Operating Budget
NOV	Capital budget appropriations are made in conjunction with the adoption of the operating budget	County Board agendizes ordinance to adopt budget for second week of November Finance Committee presents ordinances to adopt budget, distributes and recommends budget amendments Standing Committees/Supervisor propose additional budget amendments County Board acts on amendments and adopts budget County Executive reviews budget and may line item veto County Board review/takes action on vetoes

Budget Amendment Process

The Waukesha County budget process operates pursuant to Section 65.90(5)(a) and (b), Wisconsin Statutes. Any expenditure change which deviates from the original purpose or amount approved in the adopted budget constitutes a “budget change” and must be approved by a two-thirds vote of the entire County Board. Budget changes made under this statutory provision, except for Finance Committee transfers described in #1 and #2 below, require the County to publish a class 1 notice within 10 days after a change is made. Failure to give notice precludes changes in the proposed budget.

To amend the budget an ordinance is prepared by the requesting department, reviewed by the Department of Administration and the County Executive. If the County Executive approves the ordinance, it is forwarded to the County Board for action. All such ordinances amending the County Adopted Budget require a two-thirds majority vote of the entire membership (17 votes of County Board).

State law also permits county boards to delegate specific budgetary fund transfer authority powers to its finance committee. In Waukesha County, the County Board, in accordance with State Statutes, has empowered the Finance Committee to authorize the following fund transfers:

1. To transfer funds between budgeted items of an individual office, agency or department, if such budgeted items have been separately appropriated.

2. To supplement the appropriation for a particular office, department or activity by transfers from the contingency fund. Committee transfers shall not exceed the amount set up in the contingency fund and may not exceed 10% of the funds originally appropriated for an individual office, department or activity. Transfers in excess of 10% must follow the budget amendment process.

If a transfer of funds is determined to be necessary and the above two criteria are met, then the requesting department prepares the transfer request and submits it to the DOA-Budget Division for review and a recommendation to the County Executive. If the County Executive approves the request, it is forwarded to the Finance Committee for action.