

CHAPTER 29 BUDGET ORDINANCE

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29.01 TITLE. This ordinance may be cited as the Budget Ordinance.

29.02 DEFINITIONS. In this chapter, unless the context clearly requires otherwise:

- (1) *Appropriation* means an expenditure or revenue amount set aside in the County's annual adopted budget for a specified purpose.
- (2) *Board* means the Dane County Board of Supervisors.
- (3) *Committee* means the Personnel and Finance Committee of the Board of Supervisors.
- (4) *Controller* means the Dane County Controller.

(5) *Department* includes all County departments, boards, commissions, institutions, offices, and other agencies of Dane County government for which funds may be legally appropriated.

(5a) *Director* means the director of the county department of administration.

(6) *Executive* means the Dane County Executive and *executive budget* means the budget prepared by the County Executive and presented to the County Board pursuant to sec. 59.17(5) of the Wisconsin Statutes or acts amendatory thereto.

[History: (1) and (3) am., Sub. 1 to OA 21, 1992-93, pub. 12/09/92; (3) and (6) am. and (5a) cr., Sub. 1 to OA 7, 2002-03, pub. 08/23/02; (3) am., OA 40, 2012-13, pub. 03/19/13.]

[29.03-29.09 reserved.]

29.10 FISCAL YEAR. The fiscal year for Dane County shall be the calendar year.

29.11 ACCOUNTING AND BUDGETING PROCEDURE. Every accounting and budgeting procedure applied under this section shall comply with generally accepted accounting principles for government as promulgated by the Governmental Accounting Standards Board or other authoritative sources. The controller shall inform the Executive and the Committee of the source used by the County and of any changes thereof.

[29.12-29.19 reserved.]

29.20 ANNUAL BUDGET REQUESTS. The Executive may establish a staggered time frame which calls for each department to annually submit by August 28, to the department of administration in the form the Executive specifies:

- (1) Updated estimate of revenues and expenditures for the current fiscal year;
- (2) The department's estimated revenues and expenditures for the ensuing fiscal year;
- (3) The five (5) year capital projects improvement plan and associated estimated costs of any capital improvements pending or proposed for the ensuing fiscal year and for the next four (4) fiscal years; and
- (4) Any other information the Executive requests.

[History: Intro. am., Sub. 1 to OA 7, 2002-03, pub. 08/23/02.]

29.21 COMPILATION OF BUDGET REQUESTS. Not later than 10 working days following the submission of the final departmental budget request, but no later than the Wednesday following Labor Day of each year, the director shall submit to the Executive and to the Board:

- (1) A summary of the annual budget estimates of each department showing totals for the current year and the year upcoming which is requested;
- (2) A multi-year statement of principal and interest becoming due on outstanding indebtedness and on other financial obligations;
- (3) An estimate of funds required for contingencies;
- (4) An estimate of revenue from all other sources;
- (5) An estimate of other fund adjustments including a reserve of no less than 3% of the total expenditures.

(6) A five-year budget plan that includes a baseline cost to continue for current programs at the level of detail of the summary of operating expenditures and revenues by activity, assumptions made regarding changes to revenue sources, and a summary of actions that would alter the baseline, including one-time savings or grants.

[History: 29.21 am., Sub. 1 to OA 7, 2002-03, pub. 08/23/02; (6) cr., OA 13, 2011-12, pub. 10/18/11.]

29.22 BUDGET FORMAT. The format for presenting requests shall show the following expenditure and revenue information: prior fiscal year's actual data, the current fiscal year's budget as modified amount, the current fiscal year's actual for not less than the first six months, estimated actual for the current year, and the departmental request for the ensuing fiscal year. Space shall be provided for the Executive's recommendation to be placed next to the department request. Space shall also be provided for the Committee recommendation to be placed next to the Executive's recommendation.

29.23 REVIEW OF BUDGET REQUESTS.

(1) The county executive and county board shall jointly hold public hearings on such estimates submitted under sec. 29.21. The county executive may designate a member of his or her staff and the county board chair may designate a county board supervisor or the director of legislative services to attend the public hearings. The county executive or designee and board chair or designee shall coordinate the hearings with the chairs of the standing committees and the chairs of county boards and commissions, where appropriate. At least one hearing shall be held for each activity area of the budget (General Government; Public Safety and Criminal Justice; Health and Human Services; Conservation and Economic Development; Culture, Education and Recreation; Public Works) except Debt Service. More than one activity area may be taken up at the same public hearing at the discretion of the county board chair and county executive. The hearings should be aggregated and coordinated in a way that minimizes the administrative staff resources. At the hearings, the head or a representative of every county department shall appear and give information with regard to the appropriations requested, including work programs, other justification of expenditures, and other data that the county executive or committee requests. The county executive shall make changes in the proposed budget that in the executive's discretion are considered desirable or proper.

(2) On or before October 1, and after the hearings required under sub. (1), the county executive shall submit the amended proposed budget to the board.

[History: 29.23 am., Sub. 1 to OA 7, 2002-03, pub. 08/23/02.]

29.24 PROJECTED REVENUE. Notwithstanding any other provision in this chapter, the revenues proposed by the Executive in the executive budget or approved by the Board shall not include revenue from the sale of a county asset unless there has been an accepted offer to purchase with a closing date during the ensuing fiscal year.

[History: 29.24 cr., OA 7, 2010-11, pub. 08/26/10.]

[29.25-29.29 reserved.]

29.30 EXECUTIVE BUDGET.

(1) The Executive shall make such changes in the proposed budget as in the Executive's discretion may be deemed desirable or proper, and shall, on or before October 1, submit to the Board the executive budget. The executive budget shall include:

(a) a simple, clear, general summary of the detailed contents of the budget;

(b) a description of each organization unit and principal goals for the ensuing year's expenditure, showing the actual expenditures of the preceding fiscal year, the appropriations, the actual for not less than the first six months and the estimated expenditures for the fiscal year currently ending, the department's request and the recommended expenditures for the fiscal year next succeeding;

(c) a comparative statement of the actual revenues from all sources including property taxes during the preceding fiscal year, the appropriations, the actual for not less than the first six months and the estimated actual revenues for the fiscal year currently ending, the department's request, and the anticipated revenues for the fiscal year next succeeding; and

(d) a comparative statement of any surplus and/or deficit from the preceding fiscal year not otherwise appropriated, along with any other funds being applied or reserved.

(2) The anticipated revenues and fund adjustments for the fiscal year next succeeding shall be equal in amount to the recommended expenditure appropriations.

(3) The executive budget shall be accompanied by a message prepared by the Executive which shall outline the important features of the budget plan and indicate any major changes in policy or in recommended appropriations or revenues as compared with the fiscal year then ending, and shall set forth the reasons for such changes.

[History: (1) am., Sub. 1 to OA 21, 1992-93, pub. 12/09/92.]

29.31 BOARD ACTION ON EXECUTIVE BUDGET.

(1) The Board shall hold a public hearing on the executive budget not later than the second Wednesday in November of each year, at which time citizens may appear and express their opinions.

(2) The controller shall publish as a Class I notice, under ch. 985, at least 15 days prior to the time of the public hearing, a summary of the Executive's budget and comparative figures together with a statement of the County's bonded indebtedness, the place where the budget in detail is available for public inspection, and the date, hour, and place of the Board's public hearing on the executive budget, in the official county newspaper.

29.32 COMMITTEE ACTION ON EXECUTIVE BUDGET.

(1) The Board shall refer the executive budget to the Committee, without regard to the timing of the public hearing under sec. 29.31.

(2) The Committee shall refer portions of the budget to other standing committees as it deems necessary.

29.33 FINAL BOARD ACTION. The Board shall consider the recommendations of the Committee and shall make such changes to the executive budget as it deems proper and advisable, and set the tax levy.

29.34 EXECUTIVE VETOES. Upon final board action on the budget, the Executive shall review the budget to make a decision regarding veto actions. The County Board chairperson shall schedule a session to consider vetoes to be held not earlier than 6 days, Sundays excepted, after the budget is presented to the County Executive. The County Executive shall notify the Board, in writing, of executive vetoes.

[History: am., Sub. 1 to OA 21, 1992-93, pub. 12/09/92.]

29.35 BOARD ACTION ON VETOES. Following executive notification to the Board of budget vetoes, the Board shall meet within five working days from the date of notification, in special session if necessary, to vote on overriding the executive vetoes and to set the tax levy.

[29.36-29.50 reserved.]

29.51 ANNUAL COUNTY BUDGET.

(1) An operating appropriations resolution and a capital appropriations resolution establishing appropriations for the various programs, departments, and capital projects shall be adopted annually by the Board. An appropriation in either shall be expressly designated as such. To the extent the resolutions are approved by the Executive, or by the Board on consideration of an executive veto, the same shall together constitute the county budget as defined in sec. 65.90, Stats.

(a) Fiscal information which is not designated as an appropriation in the resolutions shall not be considered an appropriation and the veto of any such fiscal information shall not automatically adjust the corresponding appropriation. Such fiscal data is for informational purposes only and is not an appropriation.

[History: cr., Sub. 1 to OA 21, 1992-93, pub. 12/09/92.]

29.52 BUDGET CONTROL POLICIES. The county budget is a financial plan for Dane County developed in accord with the Dane County Code of Ordinances, Uniform Accounting Manual for Wisconsin Counties, and the pronouncements of the Governmental Accounting Standards Board. Budget control policies are as follows:

(1) Expenditures by departments and county officers shall be restricted to amounts designated as appropriations in the budget.

(2) Where an appropriation contains both revenues and expenditures and revenues are less than projected, the department shall reduce its spending in proportion unless the Personnel & Finance Committee, or the County Board, approves otherwise in accordance with sec. 65.90(5), Stats.

(3) Expenditures in excess of the amount appropriated for any department or program shall require either Personnel & Finance Committee approval or County Board approval, in accordance with sec. 65.90(5), Stats.

(4) The Personnel & Finance Committee is authorized to approve transfers between separately appropriated items within a department and to supplement appropriations for a department from the contingent fund, subject to sec. 65.90(5)(b).

(a) The Personnel & Finance Committee shall act in consultation with and upon the recommendation of the department's oversight committee.

- (5) No funds shall be expended nor committed for the purchase, lease, rent or building of real estate unless the Personnel & Finance Committee and supervisor of the district in which any such real estate is located are notified in writing of the proposed purchase, lease, rent or building at least 15 days prior to introduction of the resolution authorizing the purchase, lease, rent or building.
- (6) Notwithstanding provisions contained in chapter 25, Dane County Ordinances, no disbursement of funds shall be made to non-county agencies for which a separate appropriation has been made, until a contract has been adopted by the County Board and approved by the County Executive.
- (7) The Department of Administration shall provide quarterly written reports to the County Board regarding actual year-to-date and projected year-end expenses and revenues compared to budgets for each program, showing totals by appropriations. The report shall highlight appropriations projected to be over-expended at year end. The report shall be reviewed regularly with the Personnel & Finance Committee and shall be reviewed with other standing committees upon request.
- (8) No expenditure in excess of \$2,500 for operating capital items not included in the detail of the county's accounting system, shall occur without County Executive approval.
- (9) Purchase of an operating capital item may exceed 10% or \$100, whichever is greater, of the amount allocated in the detail of the county's accounting system provided a sufficient unexpended balance remains from previously purchased operating capital items.
- (10) No operating capital expenditures may be incurred prior to April 1 of each year without prior approval of the County Executive.
- (11) Capital projects to be financed with borrowed funds may not proceed in advance of borrowing except with prior approval of the County Board and County Executive.
- (12)(a) All agencies having limited term employee or overtime lines shall not expend in excess of the amount allocated in the detail of the accounting system in either category without the following approvals:
1. Up to 10% more than the amount allocated in the detail of the accounting system may be expended with the written approval of the County Executive.
 2. Actual and anticipated expenditures greater than 10% more than the amount allocated in the detail of the accounting system may be expended only with the approval of the Personnel & Finance Committee.
- (b) The Executive's Office shall quarterly report in writing to the Personnel & Finance Committee on LTE/Overtime over-expenditures authorized by the County Executive.
- (13) Any department or office may employ students under a Work Study Program. Salaries of these students are to be paid by the appropriate academic institution in which they are enrolled. Dane County will reimburse participating institutions for the County's share of the cost.
- (14) Contracting with temporary help agencies is prohibited for work in excess of fifteen (15) work days unless approved in advance by the County Executive.
- (15) Any authorized budgeted position that remains vacant for more than six months shall not be filled without approval of the Personnel & Finance Committee and the County Executive.
- (16) Any permanent transfer of an authorized, budgeted position between departments, or within a department between programs or divisions if the appropriation

is at the program or division level, shall be considered a change in the adopted budget which shall require prior authorization by the County Board under sec. 65.90(5), Stats.

(17) Any temporary transfer of an authorized, budgeted position between departments, or within a department between programs or divisions if the appropriation is at the program or division level, for a period in excess of three months shall require an interdepartmental or other agreement, as appropriate, subject to prior review by the Personnel & Finance Committee.

(18) A department head may reassign staff within the department as necessary to meet day to day staffing needs. Any reassignment which creates a new function or organizational unit or which is intended to or will result in budgetary changes at the program level shall require the prior review of the Personnel & Finance Committee.

(19) Prior to implementing a hiring or spending freeze, or both, the county executive shall meet with and provide information to the county board at a regularly scheduled County Board meeting concerning the financial situation that would require the imposition of such a freeze.

(20)(a) Revenue received from grants as a result of land acquisition shall only be used for the following purposes:

1. To offset the expense incurred for the land acquisition resulting in the grant.
2. To pay for additional land acquisitions.
3. To pay current or future debt service on county debt.
4. To pay outstanding debt principal.

(b) Notwithstanding sub. (a), this subsection will not apply if it is in conflict with the conditions of a specific grant.

(c) If the conditions of a grant conflict with the provisions of sub. (a), the Personnel and Finance Committee and County Board shall be notified prior to consideration of grant acceptance.

(21)(a) The Dane County Board of Supervisors finds that abortion care is a fundamental right and access to abortion care is essential for social and economic equality and reproductive autonomy. The Board further finds that the harm imposed by Wis. Stat. § 940.04 disproportionately and negatively impacts pregnant persons from communities of color and must be mitigated.

(b) Contracting with any federal, state, or municipal agency that investigates, arrests or prosecutes violations of Wis. Stat. § 940.04 is prohibited.

(c) No county funds appropriated for programs or services shall be expended or committed to investigating or prosecuting any person for violating Wis. Stat. § 940.04

[History: cr., Sub. 1 to OA 21, 1992-93, pub. 12/09/92; (12) am., OA 45, 1993-94, pub. 04/24/94; (20) cr., Sub. 2 to OA 24, 2000-01, pub. 05/15/01; (15) rescinded., (16)-(20) renumb. as (15)-(19); OA 40, 2012-13, pub. 03/19/13; (20) cr., (mistakenly numbered as (21) in OA); OA 9, 2013-14, pub. 07/02/13; (21) cr., 2022 OA-29 as amended, pub. 10/03/22.]

[29.53-29.99 reserved.]

[History: Chapter 29 cr., Sub. 4 to OA 34, 1987-88, pub. 06/18/88.]

END OF CHAPTER