

# Dane County Budget Process



**SEPTEMBER 2019**

# Overview



- ❑ The budget is divided between the Operating Budget and the Capital Budget.
- ❑ In 2019, the Operating Budget is \$558.6 million and the Capital Budget is \$71.5 million.
- ❑ The tax rate in 2019 is \$2.97 for every \$1,000 of value, so an average Madison home valued at \$300,000 pays \$891.00 in county property taxes.  $(\$300,000/1,000) \times \$2.97$ .

# Operating Budget



- ❑ The Operating Budget funds expenses like staff, operating costs, contractual costs, and on-going activities in departments.
- ❑ The Operating Budget is funded from a wide variety of sources such as intergovernmental revenues, grants, fees, property taxes, the vehicle registration fee, and sales tax.

# Capital Budget



- ❑ The Capital Budget funds one-time projects.
- ❑ Examples are: The Conservation Fund, building remodeling, highway construction and major technology upgrades.
- ❑ The Capital Budget is primarily funded with the proceeds of bonds and notes issued by the County.



# Budget Schedule



**May**-The County Executive distributes budget guidelines to departments.

**May-July**-Departments prepare their budget requests for the next calendar year.

**July-August**-The Department of Administration and the County Executive review budget requests. Copies of requests are available in the County Board Office, and the Department of Human Services (DHS) posts its request online.

# Budget Schedule



**September**-Departments present their budget requests at a hearing before the County Board. The DHS hearing will be 9/11 at the City County Building; the hearing for the budgets of all other departments will be 9/12 at the CCB.

**August-September**- The County Executive prepares the Annual Budget.

**October 1**-The County Executive releases his Proposed Budget

**October**- The Operating and Capital Budget Resolutions are introduced. The public hearing on the County Executive's Proposed Budget is held before the Board. The public hearing will be on 10/16 at the CCB.

# Budget Schedule



**October-Early November**-County Board Committees Review and Amend the County Executive's Proposed Budget. Committees make recommendations to the Personnel and Finance Committee.

**October-Early November**- The Personnel and Finance Committee makes recommendation on the Operating and Capital budget resolutions to the full County Board.

**Mid November**- The County Board adopts the Operating and Capital Budget Resolutions and sets the tax levy.