

## **Attachment 1- Annual Capital Budget Development Process**

The CIC is an advisory committee that reviews and scores the requested departmental capital requests and provides an annual (non-binding) recommended 5-Year CIP to the County Executive and County Board typically in late August/early September.<sup>1</sup> The CIC is included in the Milwaukee County ordinances under chapter 36.

During the County Executive budget development phase, the DAS staff reviews the requested capital projects and assists the County Executive with the formulation of the Recommended Capital Improvement Budget. Requesting departments are consulted and site visits are performed relative to the departments' capital requests. This budget development phase usually extends from July through September. The Recommended Budget is submitted to the County Board no later than October 1st of each year.

After the County Executive submits the Recommended Budget, the Finance and Audit Committee (FAC) holds budget hearings. The review typically lasts through the month of October. Departmental staff is present at FAC hearings to answer questions related to their capital projects. During this phase, members of the FAC may introduce amendments to the Recommended Budget. Upon close of the budget hearings, the FAC submits the amended budgets to the County Board for review/adoption.

After the FAC phase, the County Board holds a public hearing on the amended capital budget submitted by the FAC. The County Board then meets to act on the amendments and recommendations submitted by the FAC as well as amendments submitted by individual County Board members. The County Executive may then provide vetoes of the Adopted County Board Budget resolution to the County Board. The County Board then meets a final time (for the budget adoption process) to consider any possible vetoes by the County Executive and whether to sustain or override each veto.

The County utilizes a 5-Year Capital Improvement Plan (CIP) to help organize and estimate future capital project needs. As part of the annual County budget development process, each department is responsible for updating its own 5-Year CIP. This process typically begins in late winter/early spring and departments develop/update cost estimates for each capital project. Departments submit their requested CIPs to the Department of Administrative Services (DAS) towards the end of June/early July. Requested CIPs are consolidated (by DAS) and submitted to the Capital Improvement Committee (CIC) for review.

The first year of the CIP (which for this year's budget development process is 2020) is the year in which capital projects scheduled for that particular year are submitted as REQUESTS by departments and (may) receive budget appropriation(s) through the normal capital improvement budget process. Years two through five (2021 – 2024, or “out-years”) are planning years for future projects and/or continuing phases of existing projects.

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<sup>1</sup> As part of the CIC review, a sub-committee (consisting of DAS and Comptroller Office staff) provides a review and score the capital projects (for year 1 only) based on scoring criteria adopted by the CIC. An (informational) scoring report is presented to the CIC for its review, modification, and approval. A final advisory listing of the projects is provided to the County Executive and County Board as reference for the annual budget development.