Operating Budget Process

Forecasting,
Preparation, &
Establishment
of Budget Strategy

January 1 – April 1

An assessment of Milwaukee County's fiscal position is completed by DAS-PSB

DAS-PSB updates budget Instructions, budget assumptions, financial software, public engagement portal, tracking log and fiscal estimates

Ongoing meetings on the budget are held with the County Executive and other stakeholders in the budget process.

Departmental Tax Levy
Fargets are developed and
reviewed.

Departmental Budget Requests

April 1 – July 15

Budget instructions, access to financial software, deadlines, and tax levy targets are provided to Departments.

Meetings are held with departments to go over budget instructions, review the budget process, and assist with the department's budget request.

The information entered into the financial software on July 15th is considered the final and official departmental budget request.

Recommended
Budget
Preparation &
Publication

July 15 – October 1

DAS-PSB analyzes the budget requests, publicly posts the requested budget on DAS-PSB's website.

The County Executive will make a final decision on the budget after reviewing departmental requests and public input.

DAS-PSB makes final adjustments to the financial software, drafts applicable ordinances and leads the preparation of the recommended budget book.

The County Executive releases the recommended budget no later than October 1st.

County Board
Consideration,
Budget Adoption
& Vetoes

October 1 – Mid November

DAS-PSB, the Office of the Comptroller, and County Clerk provide support to the County Board as they review and vote on the budget.

County Board of Supervisors Finance and Audit Committee review, amend and vote on the budget.

County Board of Supervisors hold public hearing on the budget and annual meeting for final amendments and budget adoption.

The County Executive reviews the budget as amended and submits vetoes. The County Board votes on any vetoes submitted.

Adopted Budget Implementation & Publication

Mid November – January 1

DAS-PSB reviews, updates and publishes the adopted budget.

The line item budget is reviewed by the Office of the Comptroller. Technical adjustments are made and the final budget is uploaded to the general ledger prior to start the new fiscal year.

DAS-PSB submits an application for the Government Finance Officer's Association(GFOA),
Distinguished Budget Awards Program.

DAS-PSB works with departmental fiscal staff to highlight changes in the adopted budget and clarify any adjustments necessary for the upcoming budget year.

Regular Budgetary Oversight
Throughout the year

- DAS-PSB reviews requested budget adjustments and prepares supporting documentation through the appropriation (fund) transfer process.
 - Training on the budget process and financial software are offered by DAS-PSB upon request.
- DAS-PSB provides regular reports to the County Board of Supervisor's Finance and Audit Committee to review budget issues and receive feedback on budget strategies.