

## Budget Amendment Instructions

- The budget is balanced – In other words, revenue and expenses match.
- The budget is at the maximum tax levy (excluding additional debt levy).
- A budget amendment **REQUIRES** one of the following items:
  - o An increase in expenses requires an offsetting increase in revenues (or decreased expenses elsewhere).
  - o A decrease in expenses requires an offsetting decrease in revenue elsewhere (or increased expenses elsewhere).
  - o Unassigned General Fund balance available as per Fund Balance Policy
    - Amount under 3 months goal = \$9.6 million
    - Amount above 2 months required = \$1.9 million
  - o Sales Tax Fund balance available \$6.0 million
  - o The Human Services & Health Department (HSHD) has a fund balance of \$2.8 million.
- Reducing the levy below the maximum amount is possible but is not recommended as the allowed net new construction increases for subsequent years is decreased. *In other words, you will have a lower base amount to which to apply a percentage increase.*
- Recapture of this amount below the levy limit is possible, but requires a 2/3 vote of members elected as well as the general obligation debt for the current year must be less than or equal to the prior year (**Wis. Stat. 66.0602(3)(fm)**).

### County Board Supervisors:

- Three blank amendment forms are provided to you. Also, a fillable form will be sent via email.
- You are strongly encouraged to provide them ahead of time to Nancy Kufahl, nkufahl@co.dodge.wi.us. *Receiving amendments by November 7<sup>th</sup> at noon provides an opportunity to perform an analysis on the amendment impact(s), as well as be included in County Board agenda and packet.*
- Budget amendments **must** balance revenue and expenses.
- Budget amendments **must** be specific in dollar amounts. In other words, not “up to \$xxx” or “somewhere between \$xxx and \$yyy.”
- If you have any questions, please contact Cameron Clapper, Jennifer Krakow or Makenzie Drays.