



# Guidance for Submitting Budget Appeals 2025 Budget

The County Board Rules of Procedure approved in April 2024 create a formal process for consideration of the Recommended Budget by standing committees and the County Board. Refer to section IV.D.(3)-(6) on page 12 of the County Board Rules of Procedure for more details.

**What is a budget appeal?** A budget appeal is a proposed amendment to the Recommended Budget.

**Who can initiate a budget appeal?** Budget appeals must be initiated by a County Board Supervisor. Be mindful of the Open Meetings Law if more than one Supervisor jointly initiates an appeal.

**Where are budget appeals submitted?** Budget appeals should be submitted to the standing committee with budget and policy purview over the department for which the appeal is proposed. However, Supervisors may bring budget appeals to the Finance Committee directly at the budget appeals meeting.

**What must a budget appeal include?** Budget appeals shall identify each line in the budget that is requested to be altered. It shall be the responsibility of the Supervisor to identify each change requested. Funding an expenditure increase with non-levy revenue sources requires documentary evidence regarding the basis for the increased revenue. Generalized requests to change one or more departments' budgets by a percentage or gross value without identifying the specific lines to be changed shall not be considered. Supervisors may find the attached budget appeals form useful to help guide them through the process.

**How are budget appeals approved?** Appeals may be taken to the standing committee with budget and policy purview or directly to the Finance Committee at the budget appeals meeting. Appeals are approved with an affirmative vote. Standing committees can only approve appeals that re-allocate funding among departments within their purview. If a standing committee wants to increase an expenditure line and seeks to do so from a source under the purview of another standing committee, both standing committees must approve the appeal. If an appeal is approved by the standing committee(s), it will advance to the Finance Committee for consideration.

**What happens if an appeal is not approved by a standing committee?** An appeal that is not approved by a standing committee can be submitted by a Supervisor directly to the Finance Committee for further consideration at the budget appeals meeting.

**What is the role of the Finance Committee?** The Finance Committee will review all appeals approved by standing committees and separately submitted directly by Supervisors. Appeals approved by the Finance Committee will advance to be considered by the County Board at the budget adoption meeting.

**Can a Supervisor bring budget appeals directly to the County Board budget adoption meeting?** No. Supervisors may make a motion to amend the budget only if the amendment was previously voted on by the Finance Committee, regardless of whether the Finance Committee voted to approve the appeal.

**Who can I ask for help?** If you have questions about the appropriate standing committee to which to take an appeal or specific line items to reference in an appeal, please feel free to contact the County Administrator's Office or consult directly with Department Heads or other County staff as appropriate.

# Budget Appeal

## Rock County 2025 Budget

Initiating Supervisor: \_\_\_\_\_

Appeal #: \_\_\_\_\_  
(Appeal # assigned by staff)

Standing Committee (if taken through): \_\_\_\_\_

Include a brief narrative description of the budget appeal, including possibly any information to provide context:

This appeal would change the budget as follows:

**Funding is to be taken FROM:**

Department	Account/Object Code	Amount
<b>Total FROM</b>		

**Funding is to be provided TO:**

Department	Account/Object Code	Amount
<b>Total TO</b>		

Standing Committee Action: Approved: Y / N      Vote: \_\_\_\_\_ - \_\_\_\_\_      Date: \_\_\_\_\_

Finance Committee Action: Approved: Y / N      Vote: \_\_\_\_\_ - \_\_\_\_\_      Date: \_\_\_\_\_