

BUDGET PROCESS

Phase 1 - Planning

The budget development process begins approximately nine months prior to the beginning of the fiscal year. At that time, County Administration updates the Five-Year Forecast for the General Corporate Fund, and conducts market surveys to review the mid-point valuation of jobs in Champaign County. Based upon these analyses, the County Administrator recommends salary range adjustments and a set of assumptions for planning purposes and direction on balancing the next year's General Corporate Fund budget, to be adopted by the Finance Committee in May. Based upon the Finance Committee Recommendation, the County Board adopts the annual Budget Process Resolution in May of each year.

Champaign County requires department budget requests to be performance-based and focused on goals, objectives and performance indicators. Additionally, statutory budget requirements as defined in 55 ILCS 5/6 require the following information be included in the annual budget document:

- Statement of financial information including prior year revenue and expenditure totals, and current year and future year revenue and expenditure projections;
- Statement of all monies in the county treasury unexpended at the termination of the last fiscal year;
- Statement of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year;
- Statement showing any bonuses or increase in any salary, wage, stipend, or other form of compensation that is not subject to a collective bargaining agreement for every agency, department, or any other entity receiving an appropriation from the county, regardless of whether the employee receiving them is part of a collective bargaining unit.

Phase 2 – Preparation

Based upon the Annual Budget Process Resolution and planning requirements adopted by the County Board, the County Administrator conducts a Budget Instruction and Information Meeting with all County Departments in June of each year. At this meeting, general budget preparation instructions are provided for the department preparation portion of the process. Department Heads and Elected Officials are asked to complete the preparation of individual department budgets for which they are responsible in the month of June, with submission to the County Administrator in early July.

Phase 3 – Integration and Initial Review

In July, the County Administrator meets with each department head and elected official to review the budget requests as presented. The County Administrator may recommend changes and adjustments to the presented budgets during this stage of the process to ensure compliance with the County Board's guidelines. Once these changes are agreed upon, they are incorporated in the budget documents to be presented to the County Board. The County Administrator then completes revenue projections and consolidates all gathered information into a comprehensive budget request as a whole to be presented to the County Board.

Phase 4 – County Board Initial Review and Public Review

In August, the County Board conducts Legislative Budget Hearings over the course of three evenings. These Meetings/Hearings are open meetings where the public is welcome. The department heads, elected officials, and officials of governing boards with county budgets, present their budgets to the County Board at these meetings, and engage in question and answer sessions with the board members. The documents are provided to the members of the County Board in advance of the Legislative Budget Hearings so that County Board Members have the opportunity to review and prepare before meeting with the department heads and elected officials. After the individual budget review meetings, the Finance Committee further reviews the budget at its September meeting.

Phase 5 – Public Review

Between the September and October Finance Committee Meetings, the County Board conducts a Public Hearing on the proposed budget.

Phase 6 – Finance Committee Decision Points

After the County Board Public Hearing and no later than the October Finance Committee Meeting, the Finance Committee provides direction regarding changes or recommendations for funding initiatives or requirements outside of the initial budget process preparation guidelines. Upon this direction from the Finance Committee, the County Administrator then completes and compiles the total budget for the County Board.

Phase 7 – Public Review

The County Board places the budget on file in October to allow for public review and comment, as required by 55 ILCS 5/6-1001. The County Board also conducts a Truth in Taxation Public Hearing in October, if the annual tax levy will increase by more than 5%, as required by 35 ILCS 200/18-70.

Phase 8– Adoption

At its November meeting, the County Board adopts and approves the annual Budget and Appropriation Ordinance to establish the budget for the ensuing fiscal year. The adoption of the budget requires an affirmative vote of at least a majority of all members of the County Board. The adoption of the budget constitutes appropriation of the amounts specified therein as expenditures from the funds indicated.