

RESOLUTION ESTABLISHING THE BUDGET PROCESS FOR CHAMPAIGN COUNTY FOR FY2019

WHEREAS, the Champaign County Board determines it appropriate to establish a formal process for the compilation, presentation, approval and execution of the annual budget; and

WHEREAS, based on the anticipated receipt of revenues and expenditure appropriations for FY2018 and the need for careful study of both revenues and expenditures for FY2019, the Finance Committee recommends guidelines and policies for the process and development of the FY2019 annual budget;

NOW, THEREFORE, BE IT RESOLVED, by the County Board of Champaign County, Illinois, that the following guidelines are hereby adopted and shall be adhered to by County Administration and Champaign County departments in the submission, review, preparation, and implementation of the FY2019 Budget:

FY2019 Fiscal Year and Budget Calendar

The County's 2019 fiscal year begins on January 1 and ends on December 31.

June 13	Budget Instruction and Training Seminar for Department Budget Preparers and Instructions for Budget Submission sent to outside agencies
July 13	FY2019 Budgets DUE from Departments
July 16-27	Department Budget Reviews with County Administration
Aug. 1-10	Confirm Tax Revenues & Other Revenue Estimates
Aug. 27-28	6:00pm each evening – Legislative Budget Hearings before the County Board
Sept. 11	Report to Finance Committee FY2019 Budget Overview and Decision Points for Committee Direction
Sept. 27	Special Finance Committee of the Whole Meeting for Public Comment on the Proposed FY2019 Budget and to Provide Final Direction Regarding Tentative Budget
Oct. 9	FY2019 Tentative Budget Recommendation presented to Finance Committee to be forwarded to County Board
Oct. 18	County Board – Receive & Place on File FY2019 Tentative Budget Recommendation and County Board Truth in Taxation Public Hearing (<i>if required</i>)
Nov. 13	Finance Committee approval of Final FY2019 Budget
Nov. 20	County Board approval of Final FY2019 Budget & FY2019 Tax Levy Ordinance

Budget Development Process

Department budget requests shall be performance-based and focused on goals, objectives, and performance indicators.

Non-General Corporate Fund Budget Requests

Non-General Corporate Fund Budgets are to be prepared as follows:

1. Presented within the County Board's definition of a balanced budget; and
2. Include revenues, expenditures, fund balance information, goal statements and an explanation for variances in ending fund balance; and
3. Document and analyze operations, and provide FY2019 strategic planning information including alignment with the County Board's Strategic Plan, and specific fund objectives and anticipated performance indicators.

General Corporate Fund Budget Requests

The sale of the Champaign County Nursing Home in FY2018 will relieve the General Corporate Fund of \$282,270 in debt services payments in FY2019; thereby, reducing the forecasted revenue to expenditure deficit. Fiscal year 2019 non-personnel expenditures will be held flat against the FY2018 budget with the exception of allowable increases based on competitively bid contracts or documented cost increases, and include at least \$50,000 in new allocations for recommendations outlined by the Racial Justice Task Force in its final report.

Budget documents will include:

1. Department operation analysis and planning documentation; and
2. Alignment to the County Board Strategic Plan; and
3. Department objectives and performance indicators; and
4. An objective and analytic projection of revenues including any recommendations for fee increases or modifications to revenue structure; and
5. Expenditures (personnel expenditures will be completed by Administrative Services based on negotiated labor contracts and County Board direction for non-bargaining salary administration).

Capital Asset Replacement Fund (CARF)

Capital asset replacement programs have an impact on the General Fund and Public Safety Sales Tax Fund. Full funding for facilities and future reserve items in the Capital Asset Replacement fund has been unattainable since 2008 due to revenue shortfalls. The County Board directs administration to prepare the Capital Asset Replacement Fund utilizing all available General Fund and Public Safety Sales Fund revenues to prioritize the County's technology and facility needs including:

1. Funding for Tax Cycle software; and
2. Upgrading Jail Management software; and
3. Priority facilities maintenance projects identified as directed by the Facilities Committee; and
4. Funding for CARF items scheduled for replacement in FY2019; and

5. An estimated calculation of full reserve funding required for future CARF replacement schedules; and
6. A forecast projecting funding required for CARF items scheduled for replacement in the subsequent four fiscal years.

Contingency Appropriation

The County Board directs that the FY2019 Contingency line item be appropriated at 0.5% of the total General Corporate Fund FY2019 appropriation.

Property Tax Revenue

The County Board directs the preparation of the property tax revenue for FY2019 be calculated in accordance with the Property Tax Extension Limitation Law (PTELL).

Form of the Budget

The final Budget document must include the following, showing specific amounts:

- Statement of financial information including prior year revenue and expenditure totals, and current year and ensuing year revenue and expenditure projections; and
- Statement of all moneys in the county treasury unexpended at the termination of the last fiscal year; and
- Statement of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year; and
- Any additional information required by state law.

Financial Policies

The final Budget shall further be prepared in acknowledgement of the Champaign County Board Financial Policies.