

RESOLUTION ESTABLISHING THE BUDGET PROCESS FOR CHAMPAIGN COUNTY FOR FY2020

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

WHEREAS, per 55 ILCS 5/2-5008 the County Executive shall prepare and submit to the County Board for its approval the annual budget for the county;

WHEREAS, based on the forecasted receipt of both revenues and expenditures for FY2020, the Finance Committee recommends guidelines for its consideration of the FY2020 annual budget; and

NOW, THEREFORE, BE IT RESOLVED, by the County Board of Champaign County, Illinois, that the following guidelines are hereby adopted for the submission, review, preparation, and implementation of the FY2020 Budget:

Budget Calendar

The County's 2020 fiscal year begins on January 1 and ends on December 31.

Date	Activity
June 12	County Executive provides <i>Budget Instruction and Training Seminar</i> for department budget preparers and sends <i>Instructions for Budget Submission</i> to outside agencies
July 12	FY2020 Department Budgets DUE to Deputy Director of Finance
July 15-26	Department Budget Reviews with County Executive
Aug. 1-9	County Executive confirms tax revenues & other revenue estimates
Aug. 26-27	6:00pm each evening – Legislative Budget Hearings before the County Board
Sept. 10	County Executive presents <i>FY2020 Budget Overview</i> to Finance Committee
Sept. 26	Special Finance Committee of the Whole Meeting for Public Comment on the Proposed FY2020 Budget and to provide direction regarding the Tentative Budget
Oct. 15	<i>FY2020 Tentative Budget Recommendation</i> forwarded by Finance Committee to County Board
Oct. 24	County Board – receive & place on <i>File FY2020 Tentative Budget</i> ; County Board Truth in Taxation Public Hearing (<i>if required</i>)
Nov. 12	Finance Committee forwards <i>Final FY2020 Budget</i> to County Board for approval
Nov. 21	County Board approval of <i>Final FY2020 Budget & FY2020 Tax Levy Ordinance</i>

Form of the Budget

The County Executive's proposed budget shall be tied to the County's strategic planning priorities. The final budget shall be prepared in acknowledgement of the Champaign County Board Financial Policies and will include the following, showing specific amounts:

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

Property Tax Levy

The preparation of the property tax levy for FY2020 be calculated in accordance with the Property Tax Extension Limitation Law (PTELL).

Capital Asset Replacement Fund (CARF)

Capital asset replacement programs have an impact on the General Fund and Public Safety Sales Tax Fund. In-progress commitments for inclusion in the FY2020 CARF budget:

1. Funding for maintenance scheduled in FY2020 per the County's Facilities Capital Plan; and
2. Funding for Enterprise Resource Planning (ERP) to replace the County's in-house financial system; and
3. Funding for other CARF equipment and items previously scheduled for replacement in FY2020
4. An estimated calculation of full reserve funding required for future CARF replacement schedules.

General Corporate Fund

Total FY2020 non-personnel expenditures will be held flat against the Total Original FY2019 budget for non-personnel expenditures, with the exception of allowable increases based on competitively bid contracts or documented cost increases, and the recognition of the need to provide the necessary equipment and software for an accessible, safe and secure election in 2020.

County Executive's Department Budget Guidance

Department budget requests shall be tied to department goals, objectives, and performance indicators that will lead to a final overall budget document that is tied to the County's strategic priorities.

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).

Non-General Corporate Fund Budget Requests

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 FY2020 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

Total FY2020 non-personnel expenditures will be held flat against the Total Original FY2019 budget for non-personnel expenditures, with the exception of allowable increases based on competitively bid contracts or documented cost increases. Examples of documented increases are increases in the County's required contribution for joint ventures with other agencies such as METCAD and ARMS, and increases in rates for which the County has limited control such as water, utility and telephone services.

Requests for budget increases outside of these allowable exceptions must be submitted in separate documents and include:

1. A detailed explanation for the reason a budget increase is being requested; and
2. A detailed breakdown of the increase requested by budget line; and
3. Whether there are outside funding sources available to subsidize increased costs; and
4. Problems, issues, or concerns that might arise if the request is not able to be funded; and
5. Whether the request can be deferred to a future fiscal year, and if so, when.