

Resolution 13-1

**A Resolution Setting Forth Budget Policies
For the Preparation of the
FY 2011 Sangamon County Budget**

WHEREAS, the County Board of Sangamon County, Illinois is required by law to prepare and adopt an annual budget; and,

WHEREAS, the Finance Committee believes the development of the annual budget will be facilitated by the adoption of a "FY2011 Budget Schedule" and "FY2011 County Budget Policy Guidelines" by the County Board; and,

WHEREAS, this schedule and these guidelines once adopted, will be applied to all Sangamon County Departments under all funds for the submission, review and approval of their budgets; and,

NOW THEREFORE, BE IT RESOLVED that the Sangamon County Board, in session this 10th day of August, 2010, hereby approves the attached "FY2011 Budget Schedule" and "FY2011 County Budget Policy Guidelines" for use during the preparation of the FY 2011 Budget.

Respectfully recommended by:

FINANCE COMMITTEE

Richard Hemen, Chairman

Steph Bensch, Member

Sam Montallegro, Member

[Signature], Member

DeeDee Fisher, Member

[Signature], Member

William P. Moss, Member

John Dersko, Member

Rosemarie Loy, Member

_____, Member

FILED

AUG 04 2010

Jae Aiello
Sangamon County Clerk

RECEIVED

AUG 03 2010

Paul Palazzolo
SANGAMON COUNTY AUDITOR

FY2011 COUNTY BUDGET POLICY GUIDELINES

- 1) The County Board shall adopt a balanced budget for the General Fund and all Special Revenue Funds. Final amounts for the FY2011 Budget shall be determined by the Finance Committee and recommended to the County Board so that the total of all expenditure amounts in a fund are equal to the revenue anticipated for that fund, plus any authorized available fund balance. Fund balances in all funds should be sufficient to sustain a positive cash balance while taking into consideration seasonal revenues and expenditures.
- 2) The County Board, through its Finance Committee, shall use a modified Target Budget Process. The Finance Committee will review budget requests, anticipated revenues and available fund balances. Final target expense figures will be allocated to each individual budget so that the sum of all target expenses equals available revenue plus fund balances not required to maintain a positive cash balance in the fund. There will be no across-the-board adjustments to line items.
- 3) The County property tax levy shall be limited to the guidelines under the Property Tax Extension Limitation Law. Abatement of property tax levies shall be considered whenever it is determined to be fiscally responsible to do so.
- 4) No programs or services will be established or expanded by Sangamon County during FY2011 unless one of the following situations exists:
 - a) The County Board shall determine that such new or expanded programs or services generate sufficient income to offset the actual cost thereof; or,
 - b) The County Board shall determine that such new or expanded programs or services generate sufficient cost benefit to the County over the long run to be worthy of implementation; or,
 - c) The County Board is duly informed that such programs or services are required by State or Federal law. If such programs or services are so mandated after the setting of the FY2011 Budget, such programs or services shall be reviewed by the County Board and, if approved, funded by an emergency appropriation.
- 5) Programs, services, and positions that are supported by specific revenue sources will be evaluated for continuation when revenue and expense levels change.
- 6) No additional employees above the FY2010 authorized positions that exist as of the date this Resolution is adopted shall be funded through the FY2011 Budget, except as provided for in Item #4 above. **All FY2011 hires require the approval of the department's respective oversight committee and the Finance Committee prior to extending an offer of employment. The flexible hiring freeze shall be in effect throughout the fiscal year.**
- 7) No vehicles shall be added to any Department fleet and no replacement vehicles will be purchased unless the purchase is justified under the provisions of Item #4.
- 8) The County Board shall continue to examine all user fees and consider raising them when appropriate to insure that those individuals receiving services bear the cost of providing them.

- 9) Within the constraints of available funds, the County Board shall place a maximum priority on expenditures which emphasize the development and implementation of efficient and cost effective methods of operation. The County Board shall continue to actively support the maintenance of an efficient centralized financial management system on which all County cash accounts, revenues, and expenditures are recorded.
- 10) All County Departments shall, within the constraints imposed by the availability of funds, be encouraged to develop and implement automated systems which improve service to the public and are cost effective. Requests for FY2011 expenditure of County-controlled funds for automated systems will be reviewed and considered for approval by the Finance Committee.
- 11) In developing recommendations for utilizing General Fund revenue, the Finance Committee shall take into consideration present and future tax rates, fund balances and expenditures to insure that a prudent approach is taken to fund County operations over the long-run.
- 12) The County will continue to explore opportunities for intergovernmental agreements and opportunities for consolidation of offices or job functions which will provide for cost effective methods of providing public services and consider those which provide for an equitable distribution of costs to those citizens receiving the services.
- 13) Budget forms and completion instructions will be forwarded to all Departments. Budget dates shown on the attached FY2011 Budget Schedule shall be adhered to by all Departments.
- 14) The responsibility for monitoring line item budgets shall rest with the Department Head or Elected Official. Each department will be responsible for staying within the total departmental appropriation for each fund authorized by the County Board.
- 15) The proposed target budget for FY2011 will be filed with the County Clerk's office for the County Board's consideration and approval at its November 9, 2010 regular meeting.
- 16) All budget policies as stated herein shall be applied to all Departments and shall be adhered to upon adoption by this County Board.
- 17) In accordance with the incentive compensation plan adopted for county employees and to ensure accurate budgeting for all salary lines, evaluations for all county employees must be submitted by all department heads on or before the dates specified in the performance evaluation schedule. **Failure to submit a complete performance evaluation for all employees in a department will limit compensation to the previous year's compensation level for those employees in the department who are responsible for making, reviewing, completing or approving evaluations.**
- 18) The County Board shall provide for capital expenditures through a separate capital outlay budgeting process. General Fund monies may be allocated to fund the capital outlay budget within the constraints of the availability of funds. All County Departments may make documented requests for capital outlay funds. To be considered for the use of such funds, departments are to submit a five-year Capital Improvement expenditure projection for the years FY2010 through FY2014 indicating the source of funds to be requested (capital outlay budget or carryover funds) and a description/justification of the expenditures. Once appropriated, use of these funds requires pre-approval from the Finance Committee.

REVISED FY 2011 BUDGET SCHEDULE

- 08/03/10 (Tuesday) Finance Committee approve FY2011 Budget Schedule and FY2011 County Budget Policy Guidelines
- 08/10/10 (Tuesday) County Board approve FY2011 Budget Schedule and FY2011 County Budget Policy Guidelines
- 08/11/10 (Wednesday) Distribute FY2011 Budget Schedule and FY2011 County Budget Policy Guidelines to County Departments at Department Head Meeting
- 08/16/10 (Monday) Distribute FY2011 Target Budgets to Departments
- 08/16/10 thru 09/10/10 Departments present budgets to oversight committees at regularly scheduled meeting dates. Schedule with County Board Office.
- 09/14/10 & 09/28/10 (Tuesdays) Finance Committee to review budgets submitted over target budget amount.
- 10/01/10 (Friday) Last day departments can return target budget to Auditor with reallocated line item amounts.
- 10/08/10 (Friday) Target Budget filed with County Clerk for 10/12/10 County Board Meeting
- 10/12/10 (Tuesday) County Board Meeting to discuss target budget
- 10/26/10 (Tuesday) **Publish "FY2011 Budget is available for inspection".**
- 10/29/10 (Friday) **File finalized budget resolution w/County Clerk. File finalized levy ordinance resolution w/County Clerk.** (Must be 15 days prior to levy adoption. Every figure changed after this date must be coupled with revenues & requires an amendment on the Board floor -- this applies if levy is adopted with budget).
- 11/05/10 (Friday) Determine if Truth in Taxation hearing is required. If yes, place notice w/SJR.
- 11/9/10 (Tuesday) **Adoption of FY2011 Budget and FY 2011 Tax Levy Ordinance at regular County Board Meeting.**
- 11/10/10 thru 11/16/10 **Publish Truth-In-Taxation Hearing notice.** (Must appear not more than 14 days or less than 7 days prior to the hearing)
- 11/10/10 (Thursday) Distribute final budgets to Departments & request final verification of line items.
- 11/19/10 (Friday) Last date to change budget line items prior to beginning of new fiscal year.
- 11/23/10 (Tuesday) If required, hold Truth-In-Taxation hearing. (Must be separate from budget hearing.)
- 11/29/10 (Monday) Distribute final budget with personnel line item adjustments.
- 12/10/10 thru 12/23/10 If adopted levy is > the amount in the original published notice, or if no original publication was required but the adopted levy is more than 105% of the preceeding year levy, a Truth in Taxation notice is required to be published during this period
- 12/29/09 (Tuesday) Last day to certify approved levy and file Truth in Taxation certificate w/County Clerk. (Last Tuesday in December)