



# FINANCIAL AND BUDGET POLICIES

DuPage County

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## **DUPAGE COUNTY FINANCIAL AND BUDGET POLICIES**

### **D) FINANCIAL REPORTING AND INTERNAL CONTROLS**

#### **A) General**

1. DuPage County (County) shall develop internal control policies to provide reasonable assurance that public accountability is achieved. The County shall strive to maintain and continually improve a structure of internal controls to: 1) optimize efficiency and effectiveness; 2) comply with applicable laws, regulations, and policies; 3) safeguard assets; and 4) properly record financial transactions to ensure reliable financial reporting. The County shall weigh the costs relative to benefits when developing internal control procedures.
2. The County shall maintain financial and budgetary control systems to ensure adherence to the budget. The County Auditor shall maintain a list of individuals approved by the County Board Chair or other Elected Officials, who are authorized to approve budget expenditures.
3. The County shall follow generally accepted accounting principles (GAAP) for financial reporting as applied to state and local governments.
4. The County shall follow the Local Government Prompt Payment Act regarding the timely payment of claims. (50 ILCS 505/1 *et seq.*)
5. In the event there is a conflict between these FINANCIAL AND BUDGET POLICIES and any prior policies, these policies control over any prior policies.

#### **B) Risk Management**

1. The County shall actively develop and monitor internal policies to reduce liability exposure arising from accidents, employee actions, or actions of the general public involving County property or personnel in the performance of their duties.
2. The County shall actively review external insurance carriers for sufficient coverage at the lowest rates.
3. When it is in the County's best interest, the County shall be self-insured at reasonable and prudent levels for general liability, automotive liability, workers' compensation, and employee health insurance.
4. When it is in the County's best interest, the County shall carry excess insurance for major liability classifications at levels deemed reasonable and prudent for counties of comparable size.
5. It is the intent of the County to provide the same employer-sponsored health benefit coverage for all its employees, in accordance with the County's eligibility criterion and plan or plans' components, as proposed by the County Board Chair and approved by the County Board.

### **C) Procurement**

1. The County shall administer a procurement system that ensures fairness and transparency, while protecting against fraud.
2. The County shall periodically review and revise its procurement procedures and its Procurement Ordinance to ensure an efficient, effective system that follows best practices.
3. The County shall update the Procurement Ordinance as needed to incorporate relevant local or State changes. In terms of State statutes, the Procurement Ordinance must be at least as restrictive as applicable State statutes covering procurement.
4. Expenditures shall be made in conformance with the DuPage County Procurement Ordinance and the DuPage County Expenditure Account. The Expenditure Account Manual is available on Inside DuPage under Finance/Accounts Payable.
5. Sufficient unobligated line-item authority must exist prior to obligation to procure or purchase a good or service.

### **D) Transfers**

The following policy regarding budget transfers is hereby established and applies to all Elected Officials and Departments under County Board jurisdiction per FI-R-0136-23:

1. All budget transfers must be in writing on the approved County Budget Transfer form, which is available on Inside DuPage under Finance/Forms & Instructions.
2. Budget transfers affecting personnel or capital require a two-thirds (2/3) vote of all of the County Board members after first receiving approval from their respective parent committees. "Personnel" is defined as expenditures made for salaries, wages, and benefits payable to County employees and employees of County Elected Officials. The Finance Committee's agenda will list all budget transfers (required under this paragraph) for those Departments or Elected Officials whose parent committee is the Finance Committee.
3. Budget transfers not affecting personnel or capital will be processed by the Finance Department provided that the total amount appropriated is not exceeded.
4. Transfers to or from a segregated fund are prohibited.

### **E) Appropriations**

1. Appropriations in excess of the original adopted budget may be made to meet an immediate emergency. Such appropriations require a two-thirds vote of all of the members of the County Board. (55 ILCS 5/6-1003)
2. The County shall seek to minimize use of emergency appropriation authority by utilizing budget transfers wherever feasible.

3. When budget transfers are insufficient, Departments, Elected Officials or Agencies seeking additional appropriation authority shall work with the Finance Department to determine the availability of other funding sources. Failure to do so shall result in the Finance Department reporting this deficiency to the Finance Committee.

**F) Capital Assets**

1. Capital assets are tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The County's capital assets are detailed in the DuPage County Expenditure Account Manual and the DuPage County Capital Asset Policy and Procedures Manual. The Expenditure Account Manual is available on Inside DuPage under Finance/Accounts Payable. The DuPage County Capital Asset Policy and Procedures Manual is available on Inside DuPage under Finance/Accounting.
2. The following items are capitalized:
  - a. Individual items with (i) an acquisition value that is greater than or equal to \$30,000, and (ii) an estimated useful life that exceeds one year;
  - b. Group Assets with (i) an acquisition value as a group that is greater than or equal to \$100,000, and (ii) individual assets have an estimated useful life that exceed one year;
  - c. Individual item where (i) the acquisition value is less than \$30,000, (ii) the item is part of a larger capital construction project, and (iii) the construction project's total cost is greater than or equal to \$30,000;
  - d. Individual items with (i) an acquisition value less than \$30,000, (ii) a useful life of more than one year, and (iii) a high likelihood of theft or damage (e.g., automobiles and construction equipment);
  - e. Financial Leases that (i) span more than one year and (ii) involve buildings, land, vehicles, or equipment; and
  - f. Subscription-Based Information Technology Arrangements (SBITA) such as webhosting Software as a Service (SaaS) agreements that (i) extend for more than one year, and (ii) are greater than or equal to \$30,000.
3. The County shall maintain an annual inventory of capital assets.

**G) Reporting**

1. The Chief Financial Officer shall report and advise the Finance Committee on the financial condition of the County and its future financial needs no less than quarterly. Quarterly reporting shall include a discussion of cash flows, revenues, and expenditures. This report will include explanations for any Department's/Elected Official's full-time salary account that is 2.5% over budget.

2. The Chief Financial Officer shall submit to the Finance Committee an annual audit. The annual audit shall be conducted by an external auditor that is an independent, certified public accountant. The external auditor shall present the final audit to the Finance Committee on an annual basis.
3. The audit report shall comply with GAAP as established by the Governmental Accounting Standards Board (GASB). The audit shall be made available on the County's website. The audit's key deliverables include: the Annual Comprehensive Financial Report (ACFR), the external auditor's Report on Internal Controls, and the single audit.
  - a. ACFR - The ACFR shall include income statements that compare budgets to actuals by account and balance sheets that present assets, liabilities, and fund balance.
  - b. Report on Internal Controls - All Departments of DuPage County, including those under County-wide Elected Officials, shall make written responses and/or make corrective actions to findings in the external auditor's Report on Internal Controls that pertain to them. If applicable, said responses and/or corrective actions shall be forwarded to the Finance Department within 10 working days of receipt of the finding from the external auditor for inclusion in the final Report on Internal Controls under the Management Response section.
  - c. Single Audit - The external auditor shall perform a Single Audit in accordance with federal audit requirements. The Single Audit shall be provided to grantors and made available on the County's website.
4. The Human Resources Department shall annually provide the Finance Committee a report including, but not limited to, regular salaries, overtime, beeper, compensatory time, bonuses, severance pay, holiday pay, per diem, vacation, sick and retention payouts for each department.
5. The Finance Department's Procurement Division shall post a monthly report that includes all current contracts with expiration dates on Inside DuPage under Procurement/Reports.

## **II) INVESTMENT MANAGEMENT**

### **A) Investment Officer**

The County Treasurer is the County's investment officer for most funds and the duties include

1. Providing investments that conform to all federal, state and regulatory requirements.
2. Planning investments that have as a priority to preserve capital and principal. Both the credit quality of the investment and perfecting of the Treasurer's interest are of prime importance.
3. Maintaining the Public Trust by including participants in the investment process that seek to act responsibly and that avoid transactions that may

impair public confidence.

4. Provide an investment strategy that will allow for sufficient liquidity to meet the County's operating, payroll, capital and statutory disbursement requirements as can reasonably be anticipated.
5. Investing public funds that will strive to maximize the overall investment yield of the portfolio while minimizing risk.
6. Setting procedures to control risks and diversify investments regarding specific security types, maturities and financial institutions.
7. Seeking to promote economic development in DuPage County under the Treasurer's competitive certificate of deposit purchase program. In the event a DuPage County financial institution bids within 1/8 of 1% of an out-of-county financial institution, the DuPage County institution shall be awarded the investment funds.

#### **B) Financial Institutions**

The County Board shall approve the financial institutions in which the Treasurer may deposit funds.

1. The County Board shall seek to deposit funds with financial institutions having a local presence to the maximum extent feasible.
2. The County Board generally deems it prudent that custody of bank accounts or investment accounts be placed with the County Treasurer. However, in the case when these accounts are not placed with the Treasurer, the following applies:
  - a. Departments under County Board jurisdiction are required to obtain County Board approval for establishing and setting minimum requirements for any bank or investment account placed outside of the County Treasurer. The Department is responsible for maintaining proper internal controls over said accounts, including the provision of monthly statements and reconciliations for Finance Department review.
  - b. Elected Officials, who choose to maintain bank or investment accounts outside of the County Treasurer, shall provide sufficient information to enable the County Treasurer and the Finance Department to prepare required financial reports. The Elected Official is responsible for maintaining proper internal controls over said accounts, including the provision of monthly statements and reconciliations for Finance Department review.

### **III) BONDED DEBT**

#### **A) Credit Rating**

1. The County shall operate financially in a manner to maintain its high credit rating. The County shall meet periodically with rating agencies concerning its fiscal plans and regarding its rating. The County shall continue to maintain good communications with bond rating agencies regarding its financial condition.

**B) New Money Debt**

1. Long-term, non-conduit debt shall generally be issued only for infrastructure, infrastructure improvements, or long-life major capital assets.
2. The County shall issue debt for capital purposes only if project costs cannot reasonably be financed through normal operations. A comparison between debt financing and pay-as-you-go financing should be performed when a new money debt issuance is considered, with the exception of Special Service Area or conduit bond issuance. Such a comparison shall be included in supporting bond issuance documents.
3. The County shall have and maintain criteria for the issuance of conduit bonds.

**C) Parameters and Limitations**

1. The County's debt funded by ad valorem taxes shall not exceed 5.75% of assessed market value.
2. Debt should not extend beyond the debt-funded project's expected useful life.
3. In order to preserve financial stability and to facilitate cash flow, the County shall attempt to maintain approximately equal total annual debt service payments, unless market or economic conditions make it advantageous to explore alternate debt service structures.
4. In order to minimize the property tax burden on its residents, the County shall endeavor to keep its direct debt to taxable property value (market value) ratio low.

**D) Refunding**

1. Whenever feasible, the County shall seek to refund or restructure debt in order to reduce debt service, produce cost savings of at least 2.5%, remove restrictive covenants, or to increase project financial capacity.
2. The County shall employ generally accepted industry criteria as guidelines on refunding.

**E) Disclosure**

1. The County shall abide by all continuing disclosure requirements of financial and pertinent credit information relevant to the County's outstanding debt.  
The County shall approve and disclose all costs of issuance and all parties receiving a fee or payment of any kind in advance of payment. These costs shall be estimated in the authorizing bond ordinance/resolution.
2. The authorizing bond ordinance shall contain language to maintain flexibility in a changing economic environment in the municipal bond market, as the County may need the ability to adjust the original estimated costs of issuance in order to sell the bonds in a manner at the best interest to the County.



3. Final costs of issuance shall be disclosed upon closure of the bond sale. A report comparing the estimated and final costs shall be issued to the Finance Committee.
4. The Bond Ordinance for a given issuance shall identify the underwriter, bond counsel, underwriter's counsel, and financial advisor.

#### **IV) ANNUAL BUDGET DEVELOPMENT**

##### **A) General**

1. The County shall prepare a budget consistent with the general policies and goals of the County which includes a balanced General Fund budget.
2. The budget as recommended to the County Board will be balanced. The budget will be considered balanced when planned operating expenditures do not exceed expected revenue plus Board approved use of reserves.
3. The annual budget document shall endeavor to satisfy all mandatory criteria established by the Government Finance Officers Association (GFOA).
4. The County's fiscal year runs from December 1<sup>st</sup> through November 30<sup>th</sup> of the following calendar year. Although appropriations are annual by statute, the County may develop a budget framework that exceeds one year's duration.
5. Each May, the County shall develop, adopt, and publish a budget calendar, including presentation of the Chair's recommended budget, Finance Committee and County Board approval dates, and providing for applicable public input.
6. The County's chief operating fund is the General Fund.
7. The County shall develop the General Fund budget such that annual cash disbursements do not exceed revenue.
8. The General Fund budget shall only be balanced by use of existing fund balance with two-thirds (2/3rds) vote of the County Board.  
The County Board shall create and maintain a Strategic Reserve within the General Fund. The Strategic Reserve may be used only in the event of major emergency or economic distress to help stabilize County operations. A two-thirds (2/3rds) vote of the County Board shall be required to access the Strategic Reserve.
9. The year-end (November 30<sup>th</sup>) fund balance goal for the General Fund shall be at least 25% of total expenditures plus transfers out of the next year's General Fund budget, in order to reasonably accommodate revenue and expenditure cash flows while providing a low point operating margin of approximately one-month's normal operations, in addition to strategic reserve amounts. If fund balance goes above 45% at the end of a fiscal year, the Chief Financial Officer may recommend a one-time transfer to a capital fund for future funding.
10. Special Revenue funds shall develop appropriate cash reserves.

11. The County shall routinely examine the methods of providing services in order to reduce costs, improve quality, or expand services with no increase in cost.
12. The County shall annually develop five-year expenditure and revenue projections for all major operating funds for inclusion in the annual budget document.
13. Projections shall include applicable operating costs of future capital improvements that are included in the capital improvement plan. Projections shall be made for the funding impact of continuing grant programs (in place at time of budget development) that are due to sunset within the five-year projection period.

## **B) Revenue**

1. Taxation and Fees Policy
  - a. The County shall seek to minimize reliance on annual property tax increases, which are deemed to be taxes of last resort.
  - b. Aggregate property tax increases may not exceed the lesser of the Consumer Price Index (CPI) for all urban consumers as published by the US Bureau of Labor Statistics or 5% of the prior year's tax extension pursuant to the Property Tax Extension Limitation Law (PTELL). (35 ILCS 200/18-85(V))
  - c. The County shall prefer cost effectively administered user fees and charges to general taxes as a source of revenues.
  - d. The County, through its Departments and Elected Officials, shall periodically review fees and charges to ensure that they are adequately covering the cost of service as well as determining the applicability of new fees or charges.
2. Diversification
  - a. The County shall endeavor to create and maintain a diversified revenue stream for its General Fund in order to minimize the impact of fluctuations in any one revenue source and improve income stability.
3. Estimation
  - a. Revenues shall be estimated conservatively, using an objective, analytical process including historical trends, current information, and local conditions.
  - b. Current year revenue shall be monitored, and forecasts should be adjusted as necessitated by actual performance in order to provide the most accurate basis for budget and future year projections.
4. One-Time Revenue
  - a. The County shall not rely on one-time revenues, such as sales of assets, to fund ongoing expenditures.

**C) Expenditures**

1. The County Board authorizes fiscal year appropriation expenditure levels. The County does not reappropriate funds.
2. Commodities and contractual services are received and expensed within the same fiscal year. Accrued expenditures are expensed in the current fiscal year even though the cash outflow may occur in the subsequent year.
3. The County classifies allowable expenditures based on the codes established in the DuPage County Expenditure Account Manual, which is available on Inside DuPage under Finance/Accounts Payable.
4. The following expenditures shall be disallowed and not paid or reimbursed by the County:
  - a. Any and all expenses related to retirement or volunteer appreciation events/parties.

**D) Interfund Transfers**

1. Known annual subsidy transfers shall be incorporated in the annual appropriation ordinance.
2. Departments may not increase their subsidy transfer with proposed budget without the Chief Financial Officer's approval.
3. During the year, additional interfund transfers may be considered on need and shall be approved via resolution.

**E) Capital**

1. The County shall endeavor to provide for adequate maintenance and replacement of capital assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
2. The County shall develop a five-year schedule of capital acquisitions, repairs, and replacements.
3. Additional appropriation requests for capital projects over \$500,000 shall require a 5-year financial impact statement. The County shall identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the County Board for approval. This shall include determining the least costly financing method for all new projects.

**F) Pension**

1. The County shall follow applicable state statute or federal requirements to ensure adequate funding for all retirement systems, including, but not limited to, the Illinois Municipal Retirement Fund (IMRF) and Social Security.

### **G) Debt Service**

1. The County shall ensure adequate funding to service all debt issued per applicable bond ordinances and debt schedules.
2. When debt is backed by property tax revenues, allocation of property taxes for purposes of debt service shall have priority over other uses of property taxes.

### **H) Grants**

1. Grants in effect as of December 1<sup>st</sup> shall be identified in the budget at the time of original budget passage. Grants awarded after the beginning of the fiscal year shall be appropriated upon County Board approval.
2. Applicants shall utilize the Grant Proposal Notification (GPN) process. Prior to submitting a grant application, all County Departments shall submit a GPN indicating their intent to apply for a non-recurring grant. The GPN should clearly indicate operating and capital expenses for programs in all budget and multi-year budget estimates. The GPN must identify whether continuation of all or some staff or all or some level of services is a condition of grant acceptance. The GPN shall be reviewed and accepted by the Parent Committee and the County Board.
3. The County Board shall consider the budgetary impact of grant expiration when approving a grant. Where appropriate, grants shall contain sunset provisions to eliminate staff or services upon expiration or non-renewal of the grant.
4. Grants from County General Funds to other local governmental entities and nonprofits shall include an explicit statement that such funds are subject to appropriation and may not be awarded in the future.
5. No new or expanded state or federal grants shall be accepted that require use of County resources of any kind unless approved by the Finance Department. All grants shall receive the closest possible scrutiny.
6. Departments shall be responsible for administering their grants. This includes responsibility for general oversight, communications with grantor agencies, development of grant budgets, preparation of grant agreements, modifications of grant terms, implementation of grant programs, and tracking/reporting on grant performance. The Finance Department shall be responsible for accounting reconciliations, entries, allocations, reimbursement, and financial reporting of County grants.

### **I) Intergovernmental**

1. Program expenditures from any non-County funded sources (e.g., state grants, federal grants, intergovernmental agreements, etc.) shall be limited to the non-County funds provided unless a business case can be made that additional funding is in the best interest of the County or where there is an agreed County match requirement.

## **J) Employee Benefits**

1. The County shall calculate and compensate (i.e., pay out) accrued or future accruing employee benefits from the County general employee benefits account strictly in accordance with the County Personnel Policy Manual adopted by the County Board and pursuant to reported accrued benefits from Countywide Elected Officials.
2. Elected Officials are solely responsible for funding within their appropriation(s) the monetary difference resulting from offering additional benefits and/or related compensation beyond the standard policies and practices in the County Personnel Policy Manual or under-reporting of accrued benefits including, but not limited to, retention, sick, and/or vacation pay.
3. The Finance Department shall process a budget transfer from an Elected Official's personnel budget to the Elected Official's benefit payout budget for any payment of accrued benefits that exceeds the standard policies and practices outlined in the County Personnel Policy Manual as determined by the Human Resources Department. Payouts for an employee covered by the provisions of a collective bargaining unit shall be deemed exempt unless benefits were awarded beyond those awarded in the contract.

## **K) Contingency**

1. The County shall appropriate amounts in the Contingency Account for budgetary circumstances unforeseen or potentially anticipated at the time of budget passage.

## **L) Budget Requests**

1. All Departments and Elected Officials of DuPage County shall prepare budget submissions consistent with the budget policies adopted by the County Board.
2. A status quo budget shall be submitted based on current year service levels.
3. New or expanded programs, including additional headcount, will be included in the budget request as a separate package. The "New Program/Program Initiative" package should address:
  - a. Funding Source - The Department should explain if the program is funded by new sources of revenue or a commensurate reduction of existing operations. Departments are encouraged to explore new funding options. If no funding source is identified, the program shall be evaluated against countywide priorities and funding availability.
  - b. Impact Statements - New or expanded programs require a five-year financial impact statement.

- c. Strategic Goals - Efforts shall be made to link new or expanded programs to the County's strategic goals. Departments shall submit performance measures for the new or expanded programs they are requesting that are consistent with strategic goals and objectives.
  - d. County Board Requests - County Board members may submit new or expanded programs for consideration. Departmental staff shall be available to assist in writing the requests. Such requests shall be submitted to appropriate committees or to the County Board for approval.
4. Departments shall submit a current organizational chart.
  5. Vacant positions shall be reviewed during budget development and throughout the fiscal year with regard to each position's importance to the Department and any alternative to refilling the vacant position. At the discretion of the Chief Financial Officer, vacant positions and all associated benefit costs will be budgeted in the contingency line rather than the salaries line.
  6. Departments' requests for part-time positions, temporary positions, and seasonal positions should include title, anticipated number of hours to be worked and hourly rate for each position budgeted.
  7. Employee salaries and other compensation shall be considered separately from Department budget requests.
  8. Departments shall submit a Department overview annually with their budget submission.
  9. Departments shall submit annual short-term goals and long-term objectives that are consistent with the Department's overview and the County's overall mission.
  10. Departments shall submit performance measurements that relate to specific program areas within their budgets.
  11. Departments are encouraged to work to develop performance measures consistent with the County's strategic goals and objectives.
  12. Departments shall submit capital assets requests within their budget submissions. Each project is to be accompanied by a Capital Project/Purchase Request Form which outlines project scope and five-year cost estimates.
  13. Departments shall submit budget reduction/addition scenarios as required that indicate changes in service due to reduced/increased funding availability.
  14. Departments should submit any additional information that shall aid in management decision making regarding the Department's budget.
  15. Departments shall prepare and submit pertinent annual revenue estimates.
  16. Departments shall provide information relating to legislative changes and economic conditions that may impact fees, charges, and other revenue sources.

17. With the submission of the budget, all Departments and Elected Officials shall be required to develop and submit a staffing plan to the Human Resources Department and the Finance Department for full-time and part-time employees. The plan should include titles, salaries, hours worked and salaries/hourly rates. This plan shall be utilized for administrative and insurance tracking purposes only.
18. The County Board approved budget shall include, but not be limited to, the following:
  - a. A listing of County Board members, a list of meeting schedules, a County Board district map, the County's organizational chart, and the fund descriptions/structure.
  - b. The budget calendar and a description of the budget process.
  - c. An executive summary section including:
    - i. Chair's Transmittal Letter (i.e., budget overview);
    - ii. Appropriation summaries for all Departments by category;
    - iii. Historical budgetary information;
    - iv. Five-year outlooks for major operating funds;
    - v. Fund and Department expenditure/budget history by government function and by fund;
    - vi. Charts and graphs to illustrate and support budgetary information; and
    - vii. Budgeted headcount for budgeted year, along with budgeted and actual headcount for three prior fiscal years.
  - d. Financial summary information such as:
    - i. A combined fund statement;
    - ii. Estimated fiscal year-end fund balance for all County funds;
    - iii. Discussion of major revenue categories;
    - iv. Property tax levies and rates schedule;
    - v. Expenditure and appropriation information for the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and the Enterprise Fund (Public Works);
    - vi. Detail listing of interfund transfers;
    - vii. Individual Departmental budgets in the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and the Enterprise Fund including, but not limited to appropriations, Department overviews, short-term goals and long-term objectives, staffing, and performance measures where applicable;
    - viii. Detailed information on capital improvements and projects whether funded by debt or operations;

- ix. Debt service information including bond ratings, sources of payment and budgeting structure, a five-year debt profile summary, outstanding debt by year, and debt service summaries by bond issue; and
- x. Additional information such as:
  - The County's strategic goals and objectives;
  - Special Service Areas summary information;
  - Descriptions, appropriation, and revenue information for all federal, state or local grants in place as of December 1<sup>st</sup> of the budget year;
  - Appropriations, revenues and ordinances for the Health Department, Emergency Telephone Systems Board and the Veterans Assistance Commission;
  - General County information; and
  - A glossary of terms.