



5/12/2026

FY2027 Budget Development Instructions



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DUPAGE COUNTY FINANCE

Letter from Chief Financial Officer:

It is my pleasure to kick off the Fiscal Year 2027 DuPage County Annual Budget process.

DuPage County has long been recognized as a leader throughout Illinois and the nation for its ability to provide outstanding services to its residents at a reasonable cost. This year, the Government Finance Officers Association again presented DuPage County with its Distinguished Budget Award for the FY2026 budget with Special Recognition for the Financial and Budget Policies for the second year in a row. Obtaining this achievement can only be accomplished with teamwork and a dedication to achieve the County's goals and objectives outlined in the budget document. I look forward to working with every Department and Elected Official (EO) this year as we seek a balanced budget that provides funding for needed services and initiatives to meet strategic goals and objectives.

Thus far in Fiscal Year 2026, revenues are holding steady and continue to meet budgetary projections. However, it is unlikely revenues will exceed budgeted amounts to the extent seen in FY2024 and FY2025. Over the last three fiscal years, operating accounts (personnel, commodities, contractual) have been collectively under budget within the General Fund departments/offices.

One trend we continue to see as an opportunity for improvement is the development of reasonable budget projections. In line with this opportunity, we have implemented a base budget for FY2027 using the FY2026 adopted budget with a 2% increase in the commodities and contractual accounts. Any total budget request increases above the base budget should include itemizations/justifications on the **Variance Discussion Form along with supporting documentation**.

Departments and Elected Officials are encouraged to review the Financial and Budget Policies and the Budget Development Instructions for guidance when preparing the budget requests.

Once budget submissions have been received, meetings may be scheduled with County Board Department Directors and Elected Officials to discuss. Meeting dates will be coordinated at a later date.

Finally, we are providing general instructions for departmental/EO FY2027 revenue and expenditure budget development. Additional instructions or requests for information may be required later because of questions or actions by the County Chair, County Board, or various committees.

Respectfully,

Jeff Martynowicz
Chief Financial Officer

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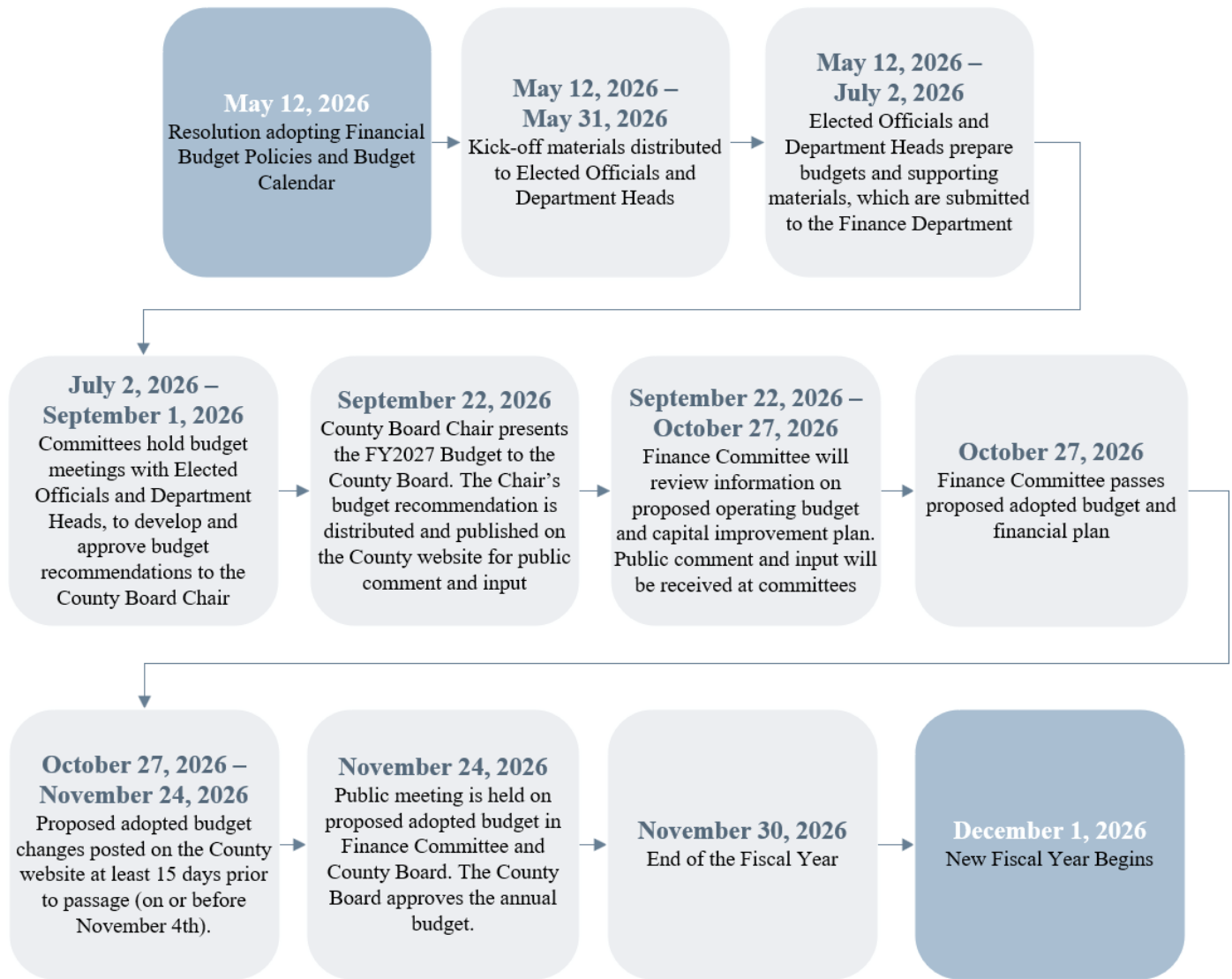
BUDGET DEVELOPMENT INSTRUCTIONS

On Tuesday, May 12th, County Board approved the FY2027 Budget Calendar and the FY2027 DuPage County Financial and Budget Policies. The County Board has requested consistent budget documentation be provided for review. Additionally, the Finance Committee **may** request that Departments/Elected Officials be available for a special call meeting to discuss any increases over the 2% of the base budget in commodities and contractual services.

Pursuant to these requests, all Departments/EOs are required to complete and submit the following through [OpenGov](#):

- 1) Estimate anticipated revenues and expenditures for the current fiscal year.
- 2) Forecast revenues for the next five fiscal years.
- 3) Request expenditure budget for the upcoming fiscal year.

FY2027 Budget Schedule



Please Note: Departments/EOs must submit all budget materials to the Finance Department no later than close of business on Thursday, July 2nd and will be unable to make further edits after this date.

Budget Request Submission

The following sections below provide details of required and optional items in the budget request submission. Budget development instructions and forms are available on [Inside DuPage](#) under Finance/Budget.

[Budget Preparation Documents](#)

Revenue Projections

Department/EO revenue projections are an integral part of the budget process and should be well-reasoned. Finance staff are available to work closely with Departments/EOs to develop these projections. Departments/EOs are encouraged to review their General Fund revenue projections with Finance staff prior to submission.

Revenue Projections are entered in OpenGov using a form called “Revenues”. In this form, Departments/EOs will include an annual anticipated (projection) for the current fiscal year, and projections for the next five fiscal years.

ACCOUNT DETAILS			FY ANTICIPATED ...	FY DEPARTMENT ...	FY DEPARTMENT ...	FY DEPARTMENT...	FY DEPARTMENT...	FY DEPARTMENT...	
Company	Accounting Unit	Object (Revenues)	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Account Description
			\$1,355,591.00	\$1,105,750.00	\$1,102,500.00	\$1,102,500.00	\$1,102,500.00	\$1,102,500.00	
1000 GENF	1150 GENERAL FINF	42026-0000 PROCUREMENT LEAC	53,000.00	53,250.00	50,000.00	50,000.00	50,000.00	50,000.00	\$3,000 - Amazon; \$50,000 -
1000 GENF	1150 GENERAL FINF	46000-0000 MISCELLANEOUS RET	500.00	500.00	500.00	500.00	500.00	500.00	

Anticipated Current Year Revenues

Departments/EOs should provide reasonable revenue estimates based on existing activity and any revenue changes impacting the current year.

Forecasted Future Year Revenues

Future year revenue projections will be used to aid in the development and implementation of the County’s five-year financial plan.

Revenue Forms

Departments/EOs will complete various Revenue Forms and upload it to OpenGov within the appropriate proposal.

Revenue Survey

The [Revenue Survey](#) form is used to provide a list of any anticipated legislative and/or non-legislative changes impacting revenue sources taking effect in the upcoming fiscal year. Departments/EOs are to complete one Revenue Survey form for each accounting unit.

Revenue Survey

Company: Accounting Unit:
Department:

Please list any anticipated legislative changes to departmental revenue sources that are to take effect last? How will these changes impact the County and how long will the impact of these changes last?

Revenue “Fees and Fines”

In addition to the Revenue Survey, Departments/EOs should complete a “[Fees and Fines](#)” form for each accounting unit or fund. Fees for services should fully cover related expenses.

Fee Fine

Company: # Accounting Unit:
Department:

Name of Fee Fine:

Expenditures

Departments/EOs should provide reasonable estimates and requests based on prior and current year expenditures.

Anticipated Current Year Expenditures

Departments/EOs should focus on the following areas when preparing the anticipated current year expenditures section of the budget system:

- 1) Necessary current year contract increases that extend into the budget year;
- 2) Utilization changes impacting items such as food, medical/drug costs, utilities, fuel and;
- 3) Statutory changes impacting program services or levels.

Upcoming Fiscal Year Budget Requests

Budget submittals should reflect the Departmental/EO needs and goals. Requests are to be entered into the OpenGov Budget including support and details/itemizations in the Account Description column. **Budget submissions are funding requests that may not be fully met.** Departments/EOs are responsible for monitoring changes to their requested budget through final County Board approval in November.

All FY2027 appropriation and interfund transfer levels will be set by the County Board when it formally approves the FY2027 budget in November.

Special Revenue and Enterprise Funds should develop an expenditure budget that does not exceed current year revenue plus the FY2026 estimated ending cash balance. **Please note:** If fund balance is required to create a balanced budget, provide an explanation/justification.

Personnel

Departments/EOs should budget all personnel accounts for full-time, part-time, temporary, seasonal, and/or overtime with an explanation as needed.

All currently filled full-time and part-time positions for Departments/EOs will be loaded into the Budget module of OpenGov. Any positions that are currently not filled need to be added within the Positions Tab of the proposal worksheet. For example, Department has a headcount of thirty and only has twenty-five filled positions. Five unfilled positions will need to be added within the Positions Tab. If the Department does not plan to fill two of the five positions, no dollar values need to be added, only the position information.

Pursuant to the Financial and Budget Policies, positions reported by Departments/EOs in the OpenGov application will be submitted to Human Resources as the official Staffing Plan.

Fringe Benefits

Departments/EOs should budget for fringe benefits using the following rates which have been inputted into OpenGov to automatically calculate based on the Positions Tab information:

- FICA (Social Security and Medicare) @ 7.65%
- IMRF Regular @ 8.15%
- IMRF SLEP @ 27.73%
- IMRF ECO @ .90%
- Employee Medical/Dental Insurance @ 12% growth

Please Note: General Fund fringe benefits will be consolidated into centralized accounts.

Personnel/Reorganization Requests

Per the [Employee Policy Manual Section 4.1 Compensation Practices](#), salary adjustment requests should be included within the Department/EO's annual fiscal budget. Explanations for increases should reflect factors such as organizational, statutory, union contract, caseload, operational, and/or funding changes.

Departments/EOs requesting such changes must complete the [Personnel/Reorganization Request Form](#) as well as the [Financial Review Costing Template](#).

Personnel Change Requests Timeline

Personnel Change requests and forms must be submitted to Human Resources (DPCHumanresources@dupagecounty.gov) for review no later than June 1st.

- June 1st through June 30th – Initial review of personnel changes reviewed by Human Resources.
- July 1st through August 31st – Updates and changes as needed thru the process.
- September through October – Only personnel changes made as directed by the Board.
- December 1st through March 1st – Blackout period. No new personnel requests will be processed during this time.
- Starting March 1st – Personnel change requests are received and reviewed.

Cost-of-Living Adjustments (COLA)

The proposed COLA for Special Revenue and Enterprise Funds should be budgeted into account 50080 (Salary & Wage Adjustments). COLA for the General Fund will be budgeted in the accounting unit General Fund Special Accounts (1180).

Commodities/Contractual

The FY2027 base budget includes a 2% increase in commodities and contractual services to cover inflationary costs. Departments/EOs should review historical spending and existing purchase orders (POs) to determine the appropriate expense accounts and budget amounts for the upcoming fiscal year.

The Procurement Division posts a monthly report that includes all current contracts with expiration dates on Inside DuPage under [Procurement/Purchase Order Reports](#). In addition, Departments/EO's are encouraged to review procurement reports located at [SQL Purchase Order Reporting](#).

Departments/EOs can modify the FY2027 Department Requests budget by inputting changes in the Adjustment Input column of the OpenGov application. Itemizations and justifications are required using the Account Description to show what expenses are included in each account. The Variance Discussion Form is required for each account-level increase exceeding the base budget.

Capital – Operations

Capital assets are tangible or intangible assets that are used in operations and that have initial useful life extending beyond a single reporting period. Departments/EOs requesting replacement of current equipment or capital projects should do so within the appropriate account. Capital items with a unit value of \$30,000 or greater will be budgeted in the Department/EO's accounting unit. The vehicle replacement budget will be completed by the Division of Transportation per the County's vehicle policy.

Leases that span more than one year and involve buildings, land, vehicles, or equipment need to be budgeted in a capital account. Refer to the [Expenditure Account Manual](#) for the correct account/sub-account.

Prepaid Agreements

The Accounting Team will send a list of existing prepaid agreements to Departments/EOs by June 1st. Prepaid agreements are to be budgeted annually regardless of when the full payment is processed.

Prepaid invoices are payments made in advance of services received. For example, the County frequently pays for multi-year software subscriptions before the subscription period begins. While such payments reduce cash in the immediate term, they are expensed over time. This accounting method ensures that the expense is recognized in the same period that the benefit is received.

For example: Company A purchased software with a three-year contract for \$6M, prepaying year 2 and year 3 at the start of the contract. Year 2 and Year 3 expenses are recorded in a prepaid expense account because the expense has yet to occur even though the cash has been expensed.

Within the proper fiscal year, the Accounting Team will journalize the prepaid expense to move into the appropriate current year expense account. For this entry to post, sufficient budget is required in the current year expense account.

The Finance Department reserves the right to deny prepayment in certain cases. For more information on allowable prepaid expenses, see the [Expenditure Account Manual](#).

Variance Discussion Forms

Any budget request for the upcoming fiscal year exceeding the base budget account requires the [Variance Discussion Form](#) to be completed. Departments/EOs should provide justification for each item within the account in the sections provided on the form. If this form is not completed, the account will be reset to the base budget. Finance staff will review the forms which may also be reviewed by the Finance Committee, and make a recommendation to the Chair.

Company	Accounting Unit	Account Code	Account Description	Account Category	FY2027 Account Category Base Budget	FY2027 Account Category Request	\$ Variance	% Variance
1000	1150	53807-0000	SUBSCRIPTION IT ARRANGEMENTS	CONTRACTUAL SERVICES	\$ 961,951.00	\$ 1,086,655.00	\$ 124,704.00	13.0%

Product or Service Name	Product or Service Cost	Recurring Expense? (Yes/No)	Contractual Expense? (Yes/No)	Service Agreement Reference
OpenGov	\$ 124,704.00	Yes	Yes	PO#5745-0001 SERV

Explanation:

Increased costs as ARPA will no longer be used as split funding for OpenGov

What is the impact if not approved?

County will not have access to an online budget book, with up to date and specialized reporting features. New budgeting process would need to be developed for annual budget preparation.

Finance Committee Recommended: Yes / No

Decision Date:

New Programs/Initiatives

Departments/EOs may seek to request additional funding and/or staff beyond status quo/maintenance levels. This could be in response to several factors including, but not limited to, new legislation, ordinances, changes in caseload, or strategic objectives.

Per the County's Financial and Budget Policies, Departments/EOs are required to include a five-year financial impact statement, which outlines how the new program will be funded, how much the program will cost in each of the five years, and any other related information.

To request funding for a new program/initiative follow these steps:

- Submit new program/initiative request using the "[New Programs and Initiatives](#)" form.
 - Include a five-year financial impact statement
 - Link the program to the County's strategic plan
 - Provide performance measures where applicable
 - Provide statutory or ordinance citation related to the program/initiative
- Include the new program/initiative request totals in the budget submission using the following accounts:
 - 50099 – Personnel, including detailed full-time, part-time, temporary, overtime, and other personnel costs.
 - 52999 – Commodities associated with a new program.
 - 53999 – Contractual services associated with the program.
 - 54999 – Capital items associated with the program.

Please Note: Not all additional responsibilities or program requests require increased funding. For example, funding for start-up program/initiative for the first year may be offset by increased revenue or reduced expenses over a span of time.

New Program Requests will be reviewed and prioritized based on available funding. The County has acted to reduce long-term costs and personnel by looking at new technology or alternatives where feasible.

Capital Improvement Plan

The Capital Improvement Plan (CIP) represents major capital expenditures defined as follows:

- Tangible or intangible property
- Value is \$100,000 or over
- Individual acquisition cost is less than the per unit threshold if those assets in aggregate are significant
- Estimated useful life in excess of one year
- If there is an improvement, then the value of the asset is increased, or the useful life is extended beyond originally anticipated.

Departments/EOs requesting capital items with a project value larger than \$100,000 and a useful life of seven or more years are to complete a FY2027-FY2031 Capital Improvement Plan proposal for each project in the OpenGov application. If requested capital items/project relate to new programs, include these costs in budget line 54999 (New Program Request – Capital Outlay).

This form allows for a breakdown of estimated costs and project funding for five years as required in the County's Financial and Budget Policies and provides for detailed discussion of the projects. In addition, information on the forms will be included in the County's Five-Year Capital Improvement Plan.

Additional Supporting Documentation

In addition to the required development components detailed above, Departments/EOs are encouraged to include any additional information pertinent to the development of their budgets, particularly ordinance or legislation changes impacting, or potentially impacting their budget request. Where applicable, Departments/EOs should provide associated costs.

All forms will be provided on Inside DuPage which is located at [Budget Preparation Documents – DuPage County Finance](#). Departments/EOs should complete each of the forms applicable to their requests. General information regarding each form is outlined below.

Department Overview, Short-Term Objectives and Long-Term Goals

Department/EO overview, short-term objectives, and long-term goals will be entered within the proposals of [OpenGov](#). Consider and reference the [Strategic Plan](#) when preparing Department/EO overview, objectives and goals.

- Short-term objectives are objectives that will be achieved in the current and/or upcoming fiscal year.
- Long-term goals are goals that will be achieved within the next two to four fiscal years.

Department Overview

Department Overview (required)

B I U ☰ ☷

Short Term Objectives

Short Term Objectives (required)

B I U ☰ ☷

Long Term Goals

Long Term Goals (required)

B I U ☰ ☷

Performance Measures

Performance measures identify areas used to determine departmental/office’s progression based on short-term objectives and long-term goals. Reporting of the annual measures should include the following: A target measure, two prior year actuals, estimated measures for the current fiscal year and the projected performance measure for the upcoming fiscal year.

Company:	XXXX					
Accounting Unit:	XXXX					
PERFORMANCE MEASURES						
	Annual Measures	Target	Actual	Actual	Estimated	Projected
Community Well Being						
Fiscal Responsibility						
Thriving Economy						
Safe Community						
Environmental Stewardship						
Mobility						

Performance measure data will be completed via form and uploaded with the budget submission in OpenGov. Each measure should be tied to a strategic initiative stated within the DuPage County 2024-2029 Strategic Plan.

Organizational Charts

Departments/EOs shall submit an organizational chart of the Department/Office and upload it with the budget submission in OpenGov.

Grant Applications

Departments/EOs should list any grants that they are currently or will be pursuing using the [Grant Application](#) form. Please list detailed program information, as well as the amount of each grant. If the Department/EO does not have grants or does not pursue grants, disregard this form. Projections shall also be made for the funding impact of continuing grant programs (in place at time of budget development) that are due to sunset within the next five years. Forms need to be uploaded to OpenGov with the budget submission.

Grant Application

Company: Accounting Unit:

Department :

Program Name:

Program Start Date: Program End Date:

Number of Years:

Additional Budget Information

Departments/EOs should use the [Additional Budget Information/Issues](#) form to provide any information that clarifies the operations of their department/office and/or fund. Items may include mandated programs, policy revisions, department/office initiative, etc.

Additional Budget Information/Issues

Company: Accounting Unit:

Department:

Please provide any information that will clarify the operations of your company/accounting unit. Include items such as mandated programs, policy revisions, department initiative, etc. Where applicable, include the cost of programs.

Departments/EOs should direct any questions, concerns, or additional training requests to the Budget Team at 630-407-6120 or budget@dupagecounty.gov.