

## **FY2024 BUDGET DEVELOPMENT INSTRUCTIONS**

The County Board has requested that consistent and uniform budget documentation be provided for review. Pursuant to this request, all departments are required to complete the Revenue Projections/Expenditure Budget Submittal forms in OpenGov. OpenGov forms will be populated with historical data. Departments will need to:

- 1) estimate their FY2023 anticipated revenues and expenditures;
- 2) complete 5 years of revenue estimates;
- 3) complete (enter) the FY2024 Budget Request column; and
- 4) explain any line-item variances (either increases or decreases) that exceed 5% of the FY2023 approved budget. If Finance receives incomplete budget worksheets without proper justification and explanations of line items, worksheets will be sent back to the department.

Further detailed instructions are provided below.

### **I. Budget Request Submission**

The attached FY2024 Budget Documentation Checklist shows the list of all the items due with the Department's request. In general, departments will submit their budget numbers using the Revenue Projections/Expenditure Budget forms in OpenGov as well as their Department Overview, Short Term Objectives and Long-Term Goals. Departments will submit additional budget information through forms posted on Inside DuPage and uploaded to OpenGov at [Budget Preparation \(dupageco.org\)](https://dupageco.org/BudgetPreparation).

### **II. FY2024 Budget Schedule**

Each department must submit all budget materials to the Finance Department no later than the close of business on Friday, **June 30<sup>th</sup>**. On Monday, July 3<sup>rd</sup> departments will be locked out of the system and be unable to make further edits.

The Finance Department will review and make all necessary adjustments to create a balanced budget prior to the Chair's budget presentation. **Please note that department budget submissions are funding requests that *may not* be fully met. Departments are responsible for monitoring changes to their budget throughout the process – at the release of the Chair's Recommendation, through Finance Committee and final Board approval.** All FY2024 appropriation and interfund transfer levels will be set by the County Board when it formally approves the FY2024 budget in November.

### **III. Revenue Estimates**

The departmental revenue estimates are an integral part of the budget process, estimates should be well-reasoned. The Finance staff is available to work closely with departments to develop their FY2023 and their FY2024 revenue estimates. Every effort will be made to use the department's revenue estimates or mutually agreed upon revenue estimates. **General Fund Departments will need to meet with Finance staff prior to submittal of their revenue budgets.**

The Revenue Projections/Expenditure Budget forms in OpenGov include a form called "Revenues". In this form, departments should include an annual estimate for the current year (FY2023), an estimate for FY2024, and projections for FY2025 through FY2028. The future year revenue projections will be used to aid in the development and implementation of the County's five-year financial plan. Departments should complete the FY2024 Revenue Discussion Form posted on Inside DuPage and upload it to OpenGov, one for each accounting unit. In addition, departments should complete the form called "Fees and Fines" located on Inside DuPage and upload it to OpenGov for each accounting unit or fund. Fees for services should fully cover related expenses.

#### **IV. FY2024 Budget Submission**

The FY2024 budget submittal should reflect the departmental needs and goals. Requests are to be entered into the OpenGov Budget forms including support and details/itemizations in the Account Description column.

Non-General Fund departments should develop an expenditure budget that does not exceed FY2024 revenue plus the FY2023 estimated ending cash balance. If fund balance is required to create a balanced budget, please provide an explanation/justification.

The following instructions provide guidelines for determining Status Quo maintenance levels.

##### ***A) Personnel Services Status Quo/Maintenance Budget***

Departments should budget **ALL** personnel accounts. Salary adjustments for non-general fund departments should be budgeted in account 50080. Salary adjustments for General Fund departments will be budgeted in 1000-1180-50080. Departments can request reasonable increases in full-time, part-time, temporary, seasonal, or overtime **with an explanation**. Explanations for increases should reflect factors such as organizational changes, statutory changes, union contract changes, caseload changes, operational changes, and/or funding changes. Per the Employee Policy Manual, Compensation Practices, salary adjustment requests should be included within the Department's annual fiscal budget. Departments requesting such changes must complete the Personnel/Reorganization Request Form as well as the Personnel Financial Review spreadsheet.

All currently filled positions for Departments will be loaded into the Budget module of OpenGov. Any positions that are currently not filled need to be added on the Position Tab. For example, Department has a headcount of thirty and only has twenty-five currently filled positions. Five unfilled positions will need to be added to the Position Tab. If Department does not plan to fill two of the five positions, no dollar values need to be added.

**ALL** departments should budget for fringe benefits using the following rates which have been inputted into OpenGov to automatically calculate:

- FICA (Social Security and Medicare) @ 7.65%
- IMRF Regular @ 8.22%
- IMRF SLEP @ 29.89%
- IMRF ECO @ 1.60%
- Employee Medical/Dental Insurance @ 8% growth

OpenGov will calculate the above based on what is included on the position tab.

##### ***B) Non-Personnel Services Status Quo/Maintenance Budget***

Departments should ask for reasonable requests/estimates based on prior year expenditures. For FY2024, departments should focus on:

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

Departments should provide justification for each account in the comment section on the form. If the FY2024 budget exceeds FY2023 by 5% or more, the FY2024 Budget Comparison – Variance Discussion Form needs to be completed and uploaded to OpenGov. Please budget for all multi-year contracts as these will not automatically be assumed in the baseline numbers. If there were any multi-

year contracts that were prepaid in a prior fiscal year, these MUST be budgeted for in the FY2024 budget. If you are unsure if you have a prepaid contract, please contact the Budget Office to verify.

Please be aware that the Information Technology Department (IT) is responsible for budgeting scheduled replacement of all computer equipment for most General Fund departments. If you are unsure if IT is responsible for your computer equipment, please contact Information Technology at extension 5000. Non-General Fund departments should budget IT Small Value Equipment, account 52100, in their budget requests. Departments that request small value equipment and machinery should do so within their budget requests in account 52000.

#### **V. FY2024 Capital Projects/Improvements/Equipment Planning**

Departments requesting replacement of current equipment or capital projects should do so within the appropriate account. For General Fund departments, capital items with a unit value of \$5,000 or greater will be budgeted in the department's accounting unit. The vehicle replacement budget will be completed by the Division of Transportation per the County's vehicle policy.

All departments requesting capital items with a project value larger than \$30,000 and a useful life of seven or more years are asked to complete the FY2024-FY2028 Capital Improvement Plan in OpenGov for each project. If the requested capital item/project relate to new programs, please include those in line 54999. Requests will be reviewed and prioritized based on available funding. This form allows for a breakdown of estimated costs for five years as required in the County's Financial & Budget Policies and provides for detailed discussion of the projects. In addition, this form includes all information to be included in the County's Five-Year Capital Plan.

#### **VI. New Programs/Initiatives**

Departments 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. (Additional responsibilities or new program requests do not always require an increased funding request. An initial year funding increase for start-up may be offset by increased revenues or reduced expenses over the five-year impact statement.) The County has acted to reduce long-term costs and regular personnel by looking at new technology or alternatives where feasible.

Departments should include new program requests in their budget submission using the following accounts:

- 50099 for any new personnel, including detailed full time, part-time, temporary personnel, overtime, or other personnel costs;
- 52999 for commodities associated with the new program;
- 53999 for contractual services associated with the program; and/or
- 54999 for capital items associated with the program.

All new program requests should be submitted on the New Programs form posted on Inside DuPage with a detailed program justification as well as inputting any requested dollars in the corresponding OpenGov form. Per the County's Financial and Budget Policies, departments 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. Departments should link new programs with the County's strategic plan and provide activity measures where appropriate. Lastly, departments should provide statutory or ordinance citations that relate to the new program. This form will be uploaded to OpenGov.

## **VII. Required Additional Documentation**

All forms will be provided on Inside DuPage which is located at [Budget Preparation \(dupageco.org\)](https://dupageco.org) as well as the Proposed Detail page in OpenGov. Departments should complete each of the forms applicable to their requests. General information regarding each form is outlined below.

### *A) Department Overview, Short-Term Objectives and Long-Term Goals*

Department overview, short-term objectives, and long-term goals will be inputted in OpenGov.

### *B) Performance Measures*

Performance measure data will be completed via a form on Inside DuPage and upload it with the budget submission in OpenGov.

### *C) Grant Applications*

Departments should list any grants that they are currently or will be pursuing through FY2024 using the form on Inside DuPage. Please list detailed program information, as well as the amount of each grant. If your department 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.

### *D) Organization Charts*

Departments shall submit an organizational chart of the Department and upload it to the budget submission in OpenGov.

## **VIII. Document Completeness**

In addition to the required development components detailed above, departments should 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 should provide associated costs.

## **IX. FY2024 Budget Kickoff**

The Finance Department will e-mail all budget kickoff materials to County-wide Elected Officials and Department Heads and/or their designated representatives on **Tuesday, May 23<sup>rd</sup>**. Any questions regarding the budget materials can be directed to the Budget Team at extension 6120 or [budget@dupageco.org](mailto:budget@dupageco.org).