

 Lake County Policy	3.5.FY23 Fiscal Year 2023 Budget Planning Guidance
	Approved by the County Board on: May 10, 2022

1. Purpose and Intent

- 1.1 The purpose of this policy is to provide specific planning guidance to County Staff for Fiscal Year 2023 Budget planning.
- 1.2 This Intent of this policy is to support and build on the guidance in policy *3.5 Budget Development Policy*.

2. Background

- 1.1 Policy *3.5 Budget Development Policy* provides overarching, consistent guidelines and structure that support a strategic, long-term approach to financial management of Lake County's resources. While it provides a framework for stability and continuity, clarifying strategic intent, defining boundaries, and accounting for risks, the direction provided herein is to address specific issues for the upcoming fiscal year.

3. Scope

- 3.1 This policy applies to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board, unless certain criteria apply that supersedes this requirement as defined in *3.1 Finance Policy, Section 5.3*.

4. Authority

- 4.1 The Authority as stated in *3.1 Finance Policy, Section 4 applies*.

5. Policy

- 5.1 Working within the standing guidance in *3.5 Budget Development Policy*, County Administrator and Chief Finance Officer shall provide a Draft Fiscal Year 2023 Budget for Board consideration that includes the following requirements:
 - 5.1.1 A recommended budget that is balanced with no growth in the tax levy, and a scenario that includes the additional programming that a property tax levy of allowable CPI growth and new property growth would allow.
 - 5.1.2 A minimum salary increase for non-union personnel of 2.50%.
 - 5.1.3 A focus on strategic review of personnel. This will include the strategic elimination of

internal or external operations or services that are delivered by other enterprise-wide departments or by other external parties, with a goal of efficiency and effectiveness without duplication.

- 5.1.4 A recommended budget that includes only New Program Requests that have an exact offset of either increased offsetting revenue or reduction of offsetting expense or those that are mandated because of local, state or federal regulations.
- 5.1.5 A recommended budget that includes environmentally sustainable alternatives that have been presented by departments/agencies/offices where practical, financially feasible, and strategic.
- 5.1.6 Includes an operating contribution to capital improvements fund at the maximum of the allowable range, which funds non-transportation capital improvements, including facilities, technology, stormwater improvements, etc.
- 5.1.7 Includes the debt service for the \$30 million bond for Consolidated EOC, 9-1-1, and ETSB Facility.
- 5.1.8 ARPA projects and funding will be considered separately from the FY23 Budget.

5.2 This policy is in effect for FY23 and will be revised based on direction from the County Board to be published each budget year.

6. Severability

- 6.1 If any section or provision of this document should be held invalid by operation of law, none of the remainder shall be affected.

7. Non-Discrimination

- 7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

Policy History			
Version	Date Adopted	Legistar Item #	Notes
Original	May 10, 2022	22-0675	--