

RESOLUTION

NO: 2020-05-143

LIVINGSTON COUNTY

DATE: May 26, 2020

Resolution Authorizing Livingston County's Annual Budget Process and Calendar - Administration

WHEREAS, the mission of Livingston County is to be an effective and efficient steward in delivering quality services within the constraints of sound fiscal policy. Our priority is to provide mandated services which may be enhanced and supplemented to improve the quality of life for all who work, reside and recreate in Livingston County; and

WHEREAS, the 2021 Budget will be created utilizing the MUNIS – ERP system; and

WHEREAS, the short and longer term economic impact of the Covid 19 pandemic is still widely unknown. To maintain our fiscal health, the 2021 budget projections will be prepared in accordance with the cost saving measures enacted in Resolution 2020-04-121, which include a moratorium on hiring and promotions and restrictions on discretionary spending.

THEREFORE BE IT RESOLVED that the Livingston County Board of Commissioners hereby adopt the following objectives in the preparation of the 2021 Budget:

- Preserve services essential to the health, safety and welfare of our residents as mandated by State Constitution and Statutes available only through Livingston County Government.
- Services must be consistent with and sustainable within the fiscal parameters of the current and projected economic realities. It is acknowledged that this will require:
 - Streamlining work flows
 - Program review and potential elimination of inefficient programs
 - Utilizing technology applications that streamline operations to reduce future costs
 - Eliminate legacy applications that fail to improve efficiency
 - Challenge the status quo in all work processes to promote improvements

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs that the 2021 budget book format be prepared in line with the Government Finance Officers Association (GFOA) Distinguished Budget guidelines in creating a document that serves as a Policy Document, Operation Guide, Financial Plan and Communication Device.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby direct the following budget process consistent with the attached budget calendar:

- A Budget Work Session will be held in June for the Board of Commissioners to set budget priorities and assumptions for Fiscal Year 2021.
- **Level 1 Budget: Base Projection** Fiscal Services will provide all departments with the projected amount of their current level personnel costs, Cost Allocation, Internal Service Fund charges (IT, Facility Services & Car Pool), and a target General Fund appropriation.
 - Staff wage and benefit projections will be based on the 2020 revised approved staffing levels that take into consideration the existing hiring moratorium. Vacant positions will not be funded except as allowed for in Resolution 2020-04-121. It is the department

responsibility to ensure that the projections accurately capture and reflect all current pay types received by each employee group.

- **Level 2 Budget: Department Request** Departments will prepare all other line-item budget detailed requests and submit through MUNIS.
 - General Fund Departments are encouraged to maintain budget requests at or below the adopted 2020 authorized budget that fall within target appropriation provided.
 - Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.
 - To request an exception to the hiring moratorium and filling a non-critical position, Elected Officials and Department Directors must in writing provide sufficient evidentiary justification for such an exception.
 - Specific vendor / product / cost information shall be detailed for as many line-items as possible; however, to receive authorization to purchase with adoption of the 2021 Budget, line-item detail is required for the following:
 - 801000-803000 - Professional Consultants, Attorney Fees and Legal Services
 - 817000 – Membership Dues & Registration
 - 819000-819999 – Contract Services
 - 860500 – Out-of-State Travel
 - 943300-943902 – Software Maintenance
 - 957000-957001 – Employee Training/Seminars
 - 973000 – Building Improvements
 - 977000-977999 – Capital Equipment
 - Capital Projects are those projects with an estimated cost of over \$50,000. These projects should be included in the 2021-2026 Capital Improvement Plan.
 - Capital projects that reduce future costs and support the County’s Strategic Plan will be reviewed, prioritized, and moved forward by the Board.
 - Projects inadvertently left out of the plan must include a complete description of the project, return on investment analysis, and justification for need.
 - The County Administrator and Financial Officer, with Board participation, will meet with each of the Department Directors and Elected Officials to discuss their Level 2 Department Requests including positions, reorganizations, programs, and capital projects.
- **Level 3 Budget: Administration Recommendation.** Based on the discussions with departments, analysis of all the requests and overall financial position of the County, a budget recommendation by the County Administrator will be presented to the Finance Committee.
- **Level 4 Budget: Finance Committee Recommendation** the Finance Committee will consider budgets that have been presented and make final decisions and/or changes.

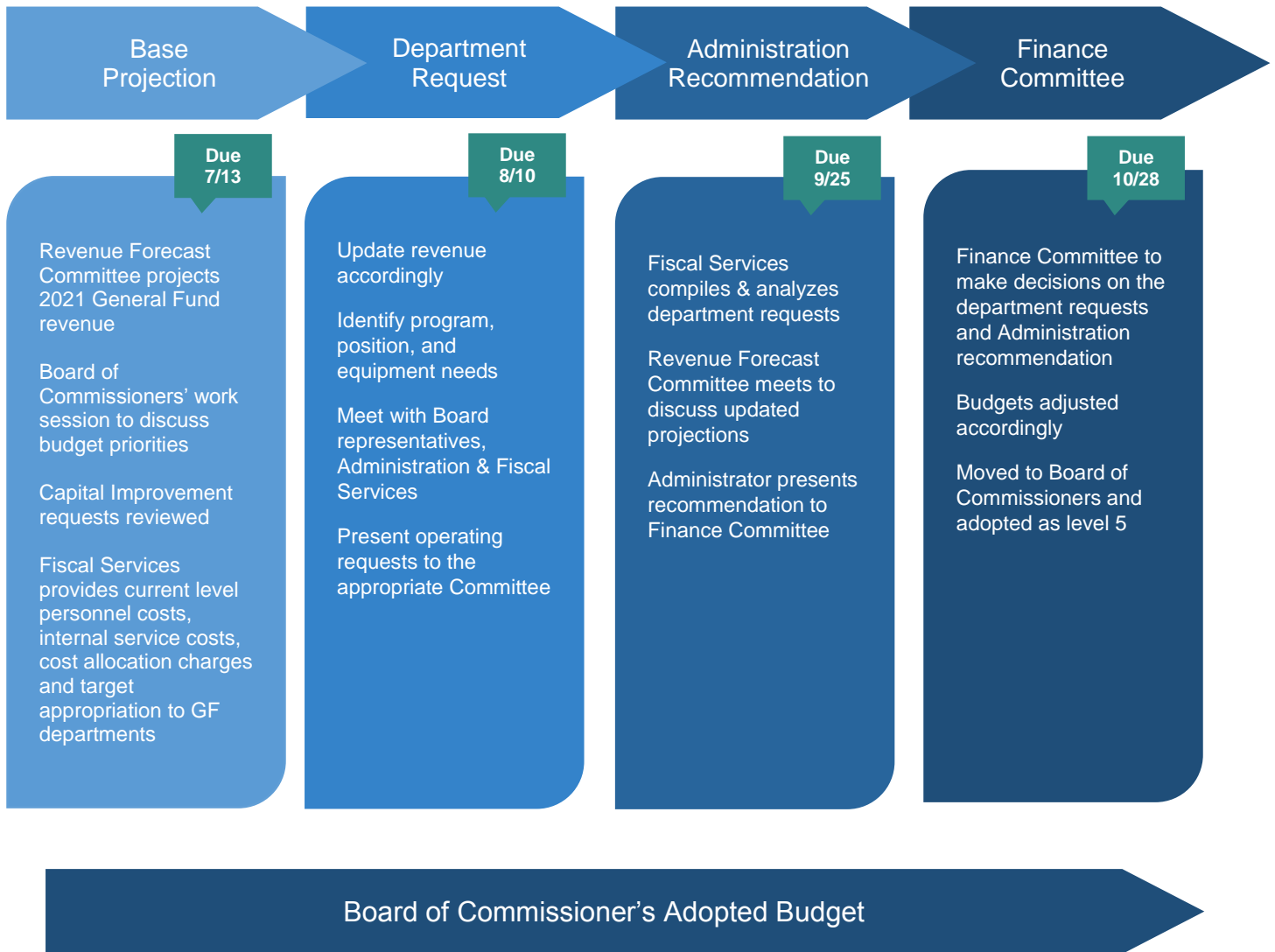
➤ **Level 5 Budget: Adopted** Board of Commissioners' adopts the 2021 Livingston County Operating Budget.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby direct the following budget process to be consistent with **the attached budget calendar.**

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MOVED: K. Lawrence
SECONDED: D. Helzerman
CARRIED: Roll Call Vote: Yes (8): K. Lawrence, W. Green, W. Nakagiri, D. Helzerman, R. Bezotte, G. Childs, J. Gross and C. Griffith; No (0): None; Absent (0): None

2021 Budget Process



Budget Calendar

May 20, 2020	2021 Budget Process & Calendar presented to Finance Committee
June 8, 2020	Board of Commissioners adopts 2021 millages
June 8, 2020	Board of Commissioners Work Session for 2021 Budget Priorities
June 17, 2020	2021 Revenue Forecast Presentation to Finance Committee
July 13, 2020	Level 1 available to Departments
July 13, 2020	Board of Commissioners accepts the Capital Improvement Plan (CIP) report
August 10, 2020	Level 2 Department Requests due in MUNIS
August 17-28, 2020	BOC & Administration meet with Departments to go over Department Requests
September 8, 2020	General Gov't and H&HS - Review of Level 2 Operating Budgets / Capital Requests
September 9, 2020	Finance - Review of Courts' Level 2 Operating Budgets / Capital Requests
September 21, 2020	Public Safety and I&D - Review of Level 2 Operating Budgets / Capital Requests
October 7, 2020	Level 3 Administration Recommended Budget presentation
November 4, 2020	Level 4 Finance Committee Recommended Budget presentation
November 9, 2020	Publish Notice of Public Hearing for Budget in Newspaper
November 23, 2020	Level 5 Public Hearing and Adoption of 2021 Budget