

RESOLUTION

NO: 2021-05-079

LIVINGSTON COUNTY

DATE: May 24, 2021

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 2022 Budget will be created utilizing the MUNIS – ERP system; and

THEREFORE BE IT RESOLVED that the Livingston County Board of Commissioners hereby adopt the following objectives in the preparation of the 2022 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 2022 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:

- **Pre-Budget:** Strategic Planning Session(s), Budget Work Session(s), Capital Improvement Plan updates, and Cost Allocation Plan updates are essential for budget planning and to necessary for the Board of Commissioners to set budget priorities and assumptions for Fiscal Year 2022.
- **Level 1 Budget: Base Projection** Departments will be provided with the projected amount of 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 2021 revised approved staffing levels. 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 to maintain budget requests at or below the target appropriation provided.
 - Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.
 - Additional positions above the current authorized level will be evaluated on the justification provided of need and must be sustainable within available resources.

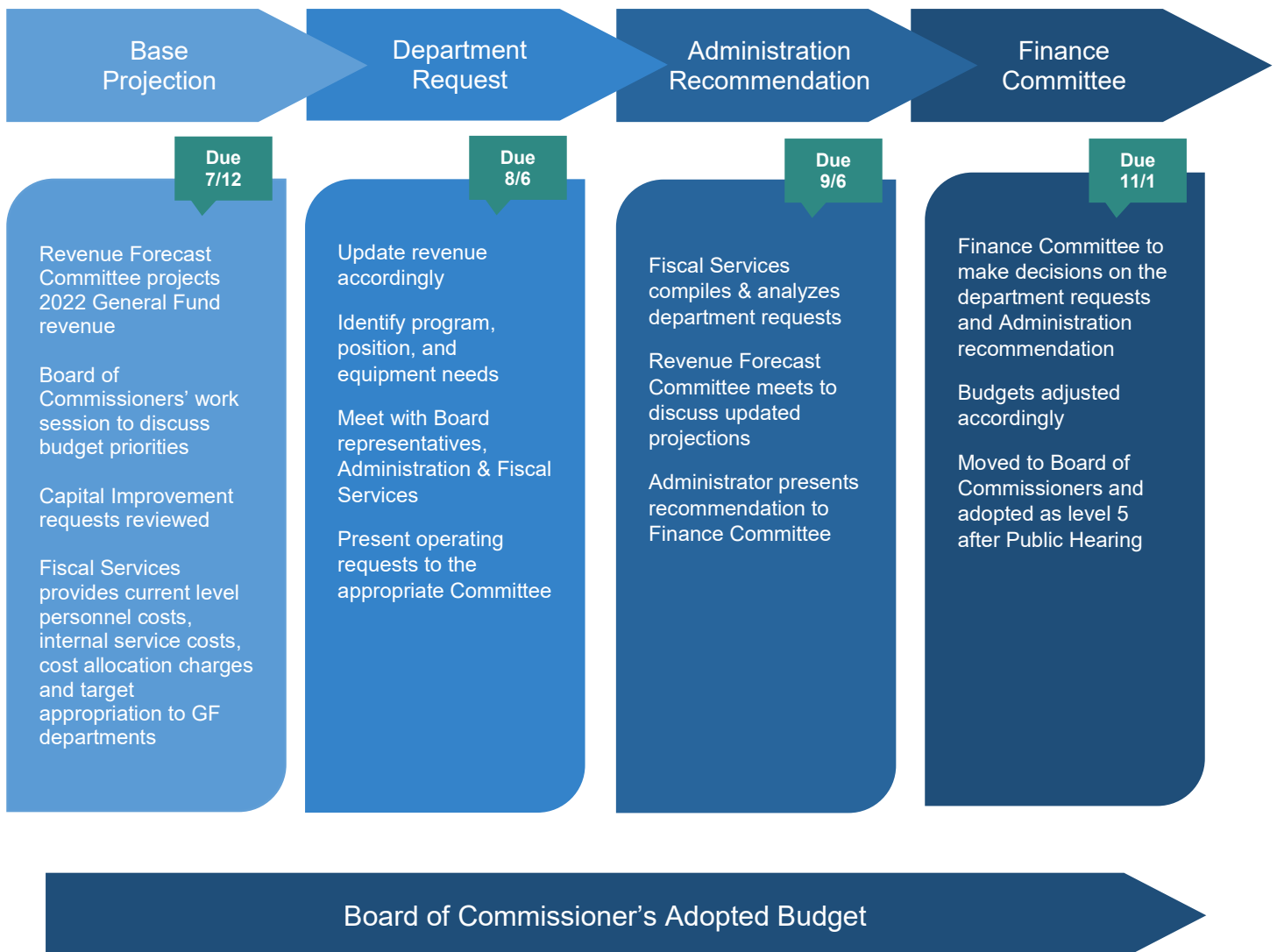
- Specific vendor / product / cost information shall be detailed for as many line-items as possible; however, to receive authorization to purchase with adoption of the 2022 Budget, line-item detail is required for the following:
 - 801000-803000 - Professional Consultants, Attorney Fees and Legal Services
 - 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 2022-2026 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 that were not originally submitted as part of the Capital Improvement Plan for consideration and are being requested in the department request must include a complete description of the project, return on investment analysis, and justification for need.
- The County Administrator and Deputy County Administrator/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: Administrator 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 2022 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: J. Gross
CARRIED: Roll Call Vote: Yes (8): K. Lawrence, W. Nakagiri, C. Reader, D. Helzerman, J. Drick, M. Zajac, J. Gross, and B. Plank; No (0): None; Absent (1): C. Griffith

2022 Budget Process



Budget Calendar

May 19, 2021	Board of Commissioners authorizes 2022 Budget Process & Calendar
June 9, 2021	2022 Revenue Forecast Presentation to Finance Committee
June 14, 2021	Board of Commissioners adopts 2022 millages
June 16, 2021	Board of Commissioners Worksession for 2022 Budget Priorities
July 12, 2021	Level 1 available to Departments
July 12, 2021	Board of Commissioners accepts the Capital Improvement Plan (CIP) report
August 6, 2021	Level 2 Department Requests due in MUNIS
August 16-27, 2021	BOC & Administration meet with Departments to go over Department Requests
September 7-27, 2021	Work Sessions - Review of Level 2 Operating Budgets / Capital Requests
September 8, 2021	Finance - Review of Courts' Level 2 Operating Budgets / Capital Requests
October 20, 2021	Level 3 Administration Recommended Budget presentation
November 17, 2021	Level 4 Finance Committee Recommended Budget presentation
November 29, 2021	Publish Notice of Public Hearing for Budget in Newspaper
December 13, 2021	Level 5 Public Hearing and Adoption of 2022 Budget