

## Richland County Committee

### Agenda Item Cover

**Agenda Item Name:** Process for developing a 2022 operating budget

<b>Department</b>	Administration	<b>Presented By:</b>	Administrator
<b>Date of Meeting:</b>	May 4 <sup>th</sup> , 2021	<b>Action Needed:</b>	Vote to accept report
<b>Disclosure:</b>	Open Session	<b>Authority:</b>	Structure “D”
<b>Date submitted:</b>	May 3 <sup>rd</sup> , 2021	<b>Referred by:</b>	
<b>Action needed by no later than (date)</b>	N/A	<b>Resolution</b>	<u>N/A</u> , prepared, reviewed

**Recommendation and/or action language:**

Motion to ... 1) accept report on 2022 operating budget process

2) looking for discussion and guidance on department operating review process.

a. Do you want departments to present preliminary budgets directly to the F+P committee?

b. Do you want supervisory committee approval, and when?

c. How do you want the county Administrator involved?

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**Background:** *(preferred one page or less with focus on options and decision points)*

As our 2022 budget preparation process has grown, and continues to grow, in scope and design. I have been asked to help illustrate and purposes of the many steps captured in the detailed budget schedule. Please see below

Phase One — Preparation (Planning goals and processes):

~~Adopted Plan (with goals) and Tentative Timelines — DONE~~

~~Discussion on union negotiation goals — DONE~~

~~Adopt a Capital Improvement/Projects process — DONE~~

Review Fund Assignments —ONGOING

Review Benefits Package — ONGOING

Adopt an operations budget review process -

Phase Two — Commit to initiatives (Evaluate prior commitments and values):

~~Commit to general fund reserve — DONE~~

Commit to compensation wage plan –

Commit to partnerships -

Commit to a capital improvement/ capital projects plan –

Commit to estimated benefits package and financial impacts –

Commit to possible borrowing – By Resolution

Commit to Union Contract -

Phase Three — Operating Budget Preparation (Evaluation and funding service delivery)

**! Releasing guidance on budget appropriations requests!**

Review budgets, prioritize and make potential adjustments

Adoption of Union Budget

Changes in partnerships

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#### Phase Four — County Board Hearings and Adoptions

I am looking for guidance on how the committee would like to have department operating budgets reviewed, in reference to the questions posed in the previous section. Last year's process and time can be found below.

#### Attachments and References:

2021 RC Budget Timeline	2022 Budget Calendar

#### Financial Review:

(please check one)

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input checked="" type="checkbox"/>	No financial impact		

(summary of current and future impacts)

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#### Approval:

#### Review:

*Clinton Langreck*

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Department Head

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Administrator, or Elected Office (if applicable)

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# 2021 Budget Timeline

## **Phase 1: Preliminary Budget**

7/7/2020	Finance and Personnel Committee — approves: 1) budget timeline, 2) budget packet, 3) budget objectives and 4) budget guidance
7/8/20	Administrator — distributes copies of the budget timeline, packet documents and budgeting guidance to all departments and County funded organizations
7/9/20	Administrator — Conducts a department head meeting to discuss 2021 budget
7/9/20 – 7/10/20	County Clerk’s Office — distributes department revenue and expenditure budget worksheets to department heads
<b>7/23/20</b>	<b>Departments — submit their completed 2021 proposed budget documents to the County Clerk’s Office</b>
7/29- 8/3/20	County Clerk’s Office — enters the budget numbers and summarizes the budget information for Administrator, Department Heads and the Finance and Personnel Committee (8/4/2020)
8/4/2020	Administrator — presents preliminary budget to the Finance and Personnel Committee

## **Phase 2: Budget Review**

8/20/20	Health insurance information is released. County Administrator & Department Heads meet as a group to discuss the preliminary 2021 budget, health insurance rates, loan funding and adjustment to the pay plan (if any)
8/5 – 8/26/20	Administrator — meets with departments “as needed” to review and adjust preliminary budgets
<b>09/01/20</b>	<b>Administrator — presents reviewed budgets to Finance and Personnel. Health insurance information (rates) presented to the committee, final recommendation on market adjustment to the pay plan matrix beginning 1/1/21 (if any). Personnel Committee is presented with loan funding options</b>
9/02- 9/08/20	County Clerk’s Office and department staff — rework budgets to adjust for review changes in health insurance changes, pay plan, loan funding etc.

## **Phase 3: Hearings and Finalized Budget**

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9/15/20	County Administrator — presents the reviewed budget summary with health insurance recommendation, loan financing recommendation and proposed market adjustments (if any) to the county Board
9/02 – 09/25/20	Departments — present reviewed budgets to their supervisory committee
<b>09/29/20</b>	<b>Administrator —presents finalized budget proposal to the Finance and Personnel Committee</b>
10/02/20	County Clerk’s Office compiles the budget information to be published in the October 8th edition of the Richland Observer
10/02/20	County Clerk’s Office — publishes 2021 proposed budget and levy information in the official newspaper (Richland Observer)
10/27/20	Administrator – presents the finalized budget and levy to the County Board for public hearing and adoption
11/14/20	County Clerk — submits the PC-400 State and County Apportionment Form
Dec/20	County Clerk’s Office files the County Tax Levy worksheet with the Department of Revenue (this is due 12/15/2020)

After the October 27th meeting, the County Clerk’s Office prepares the final 2021 budget documents, distributes it to County Departments and has the MIS Department put the document on the Richland County website.

Throughout the budget process as new information is generated, additional changes will be made to the proposed 2021 budget documents. Audit information, Net New Construction, anticipated grant revenues, sales tax projections, state shared revenue, utility payments, and general transportation aids all impact the budget and are all numbers generated throughout the process.

In future considerations, I am anticipating having a strategic plan in place for the County by early 2021 and incorporating a capital improvement planning period in May and June of 2021 prior to the beginning of the 2022 operations budget process.

Clinton Langreck  
Administrator — Richland County

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Richland County 2022 Budget Development Process										Dates of Meetings										Edition: 06 Apr 2021										
The following time-line is set to guide a process and discussion.										December	January	February	March			April	May	June	July	August	September	October								
Item:		Purpose:								20	5	22	2	2	15	25	6	16	4	21	1	18	6	16	3	20	7	17	5	15
Adopt Plan and Timeline the 2022 Budget Process:																														
Initiatives and timeline		Establish Tentative Plan								X																				
Amending plan and timeline		Revise plan based on needs and progress												X																
Additional amendments		As needed													O															
Affirm Commitment to General Fund Balance:																														
Amend and Affirm Res 15-98 General Fund Balance		Commit to 25% of Gen. Fund annual op.									X																			
Goals and Planning for Union Negotiations																														
Closed Session on Goals for 2022- CBA		Discussion on Goals for CBA Negotiations												X																
Open Negotiations		Initial Proposals - closed session														O														
Negotiations		Exchange - closed session																O												
Negotiations		Final Exchange - closed session																		O										
Closing Negotiations		Finalized CBA - closed session																			O									
Capital Improvements and Capital Projects:										December	January	February	March			April	May	June	July	August	September	October								
Requests for Projects / Forecast		Update tracker on needed projects												X																
Approve a selection process		Approve method of deciding on projects													X															
Review Projects		Review to ensure an understanding													O															
Review County Board Feedback		Method of seeking feedback from all 21														O														
Plan recommendation by F+P		F+P approves a plan for budget														O														
County Board Adoption of Plan																	O													
																	June													
Short-Term Loan Financing:										December	January	February	March			April	May	June	July	August	September	October								
Presentation from Carol Wirth on Short-term Borrowing		Understand position and options														O														
Decision on borrowing amount		Should reflect Captial Improvement Plans														O														
Recommendation of Authorization Resolution																	O													
Authorization Resolution by Board																			July											
Prep / Official Statement / Legal Documents																				August										
Sale of Notes and Award Resolution by Board																								Oct 26th						
Compensation Plan:																														
Review Resolution 19-89 Comp Plan		Review previous adoptions and approvals												X																
Approve method of Compensation Plan Progression		Determine method/cost of progression														O														
Establish Compensation Principles and Goals		Build County Compensation Philosophy															O													
Recommend a Compensation Policy to Board		Board Adoption by Resolution																O												
Board Adoption of Compensation Plan - 2022 forward		Institutionalize and assess																		July										
Review Fund Assignments:																														
Review existing Funds and Assignments		Education, Background, Purpose of Funds														O														
Reassignment, Amendments to Funds		Approved changes based on evaluations															O													

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		December	January	February	March	April	May	June	July	August	September	October
<b>Review and Affirm Partnerships:</b>												
Review existing partnerships	Develop tracker / annual costs / benefit					O						
Approve method for assessment and affirming	Approve evaluation method for partnerships and determining best interest in maintaining						O					
County Board Feedback	Method of seeking feedback from all 21							O				
Partnership recommendation by F+P	F+P approves a plan for budget							O				
County Board Adoption	By resolution								July			
<b>Health Insurance and Benefits Review:</b>												
Administrator Assembles a Review Team	Assortment of demographics and depts.					April						
Review Team Assess Programs with Broker/Vendors	Review current plans, review alt solutions					April						
Recommendation is made to the Administrator	Team makes a recommendation to Admin						May					
Administrator considers recordation of Review Team	Consideration by Admin							June				
Amendments, Changes, Plans brought to F+P	Committee action to amend plans							O				
Estimate Cost of Plan Expenses for 2021	Include in appropriations guidance								O			
Approval of plans by F+P	Committee Action to Approve								O			
Renewal / New Contract for Benefits	Enter 2021 Agreements									O		
<b>Operating Budget 2022:</b>												
Review 2021 Review and Decision Process	What went well, do better for 2022					O						
Adopt 2022 Review and Decision Process	Action to adopt a plan						O					
Preliminary Guidance for Appropriation Requests	Guidance on budgeting							O	O			
Review by Line item w/ Administrator	Department Heads and Administrator								July			
Presentation of Preliminary Budget to F+P	Admin Presents to F+P									O		
Presentation to Supervisory Committees	Committee action to request beyond guidance									August		
Finance and Personnel Review	Hearing on exceptions to guidance									O		
Feedback from County Board	Survey of items of consideration										O	
Approval of Budget by Finance and Personnel	Meeting to approve a reviewed budget										O	
Posting of Budget	Budget is posted by the County Clerk											Oct 1st
Hearing and Adoption	October 26th 2021 County Board Action											Oct 26th