

RESOLUTION

NO: 2015-04-094

LIVINGSTON COUNTY

DATE: April 14, 2015

RESOLUTION AUTHORIZING LIVINGSTON COUNTY'S ANNUAL BUDGET PROCESS AND CALENDAR FOR 2016 - COUNTY ADMINISTRATION / FINANCE / BOARD

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 Board of Commissioners adopted in concept the Livingston County 2015 – 2020 Strategic Plan in which 7 goal areas were identified including: Economic Development, including Financial Integrity & Workforce Planning; Visionary Planning, including Collaboration/ Cooperation/Consolidation; Safety; Roads; Communication; Courts; and Technology; these priorities will guide the 2016 annual budget process; and

WHEREAS, Livingston County's key economic indicators and economic forecasts for the nation, state, and region are positive and is continuing several consecutive years of economic recovery; and

WHEREAS, the rapid decline of revenues we experienced will take years to regain to pre-recession levels thereby demanding governments at all levels respond by: ensuring annual revenues support annual expenditures; utilization of "Best Practices" for service delivery and outcome measures; continuing to focus on accountability & transparency; government, non-profits, and private industry must continue service delivery efforts of collaboration, cooperation and consolidation; and

WHEREAS, services / programs will need to be prioritized because current annual revenues will not support all of the service demands; or new sources of revenue will need to be secured; and

WHEREAS, the 2016 Budget will be created utilizing the MUNIS – ERP system.

THEREFORE BE IT RESOLVED that the Livingston County Board of Commissioners hereby adopts the following objectives in the preparation of the 2016 Budget:



Preserve services essential to the health, safety and welfare of our residents as mandated by State Constitution and Statutes unavailable except through Livingston County Government.



Preserve/enhance services that support the Board's Strategic Plan and mission statement.



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:



- ❖ Cooperation / Collaboration / Sharing Services / Consolidation
- ❖ Streamlining work flows
- ❖ Program elimination
- ❖ Inter-Local Government Cooperation
- ❖ Utilizing effective state of the art Public/Private Partnerships
- ❖ Utilize technology applications that streamline operations to reduce future costs. Eliminate legacy applications which 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 Government Finance Officers Association (GFOA) Distinguished Budget Format will be used for the 2016 budget that creates a document that is a: Policy Document, Operation Guide, Financial Plan and Communication Device. This will be phased-in over the next few years; the following departments will be included in the first phase of execution for 2016: Board of Commissioners, County Administration (including Purchasing), Human Resources, Planning, Equalization, IT, EMS, Health and Building & Safety Departments.



BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs the above departments to define individual programs and services along with projected cost associated with each service.




BE IT FURTHER RESOLVED that the Board of Commissioners hereby concurs with the recommendation of the Personnel Committee to eliminate the hiring freeze and Vacancy Review Policy. Positions will be authorized during the budget process and each position has a unique position control number maintained through MUNIS. Proposed positions with a definite funding source will be given first priority.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs a hybrid budget approach:

-  Capital Expenditure requests that reduce future costs and supports the county 2015-2019 Strategic Plan will be reviewed / prioritized and authorized on a case-by-case basis.
-  Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.

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

-  County Administration will provide departments with the projected amount of their personnel costs, Cost Allocation and Internal Service Fund charges (IT, Building Services & Car Pool) - Level 1 Budget.
 - ❖ In most cases, staffing will be funded at the 2015 approved staffing levels; however, workload indicators and declining revenues will also be taken into consideration.
 - ❖ General Fund Departments are encouraged to maintain budget requests at or below the adopted 2015 authorized budget.
-  Departments will prepare all other line-item budget detailed requests and submit through MUNIS - Level 2 Budget.
 - ❖ The creation of any new positions primarily funded by the General Fund is discouraged for FY 2016 and following one (1) year operating experience of the expanded jail. All new position requests (both General Fund and non-General Fund) shall provide justification for need and clearly reflect the funding source to sustain the cost of the position. Position Request/Change Form will be submitted for all positions.

- ❖ 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 2016 Budget line-item detail is required for the following:
 - 801000-803000 - Professional Consultants, Attorney Fees Indigent and Legal Services,
 - 817000 – Membership Dues & Registration,
 - 819000-819999 – Contract Services,
 - 943300-943902 – Software Maintenance,
 - 957000-957001 – Employee Training/Seminars,
 - 973000 – Building Improvements,
 - 977000-977999 – Capital Equipment Purchases,
 - 989000-989700 – Capital Outlay.
- ❖ Capital Projects with an estimated cost of over \$50,000 must complete a return on investment analysis, including justification for need.
-  Budgets including new positions, reorganizations, and capital project requests must have supporting justification and will be reviewed, analyzed, and recommended to the appropriate Board Committee - Level 3 Budget.
-  Budgets will be presented to the Finance Committee for recommendation to the Board of Commissioners - Level 4 Budget.
-  Board of Commissioners adopts the 2016 Livingston County Budget - Level 5.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs the following budget review process consistent with **the attached budget calendar**.

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MOVED: Commissioner Dolan
SECONDED: Commissioner Lawrence
CARRIED: 7-0-2 absent (Absent: Dolan, Childs)



2016 BUDGET CALENDAR



M A R	16TH	REVENUE FORECAST COMMITTEE	INITIAL MEETING
A P R	8TH	FINANCE COMMITTEE	<ul style="list-style-type: none"> ○ 2016 Budget Broad Goals and Planning Session ○ Authorize 2016 Budget Process & Calendar
	14TH	BOARD OF COMMISSIONERS	Approve Assessed Values
	16TH	DEPARTMENT DIRECTORS' MEETING	<ul style="list-style-type: none"> ○ Provide 2016 Budget Process & Instructions to Depts ○ Work on 2016 Department Level 1 Allocations
	22ND	REVENUE FORECAST COMMITTEE	2016 Level 1 Revenue Forecast Recommendation to Finance
M A Y	1ST TO 30TH	ADMINISTRATION	Work on 2016 Department Level 1 Allocations
	14TH	ADMINISTRATION	ISF Operating and Capital Budgets to Administration
	25TH	EQUALIZATION	Equalization Values Approved by State
J U N	1ST	BOARD OF COMMISSIONERS	Approved Resolution #2016-06-xxx to Adopt 2016 Millages
	1ST TO 30TH	ADMINISTRATION	Work on 2016 Department Level 1 Allocations
J U L Y	1ST TO 24TH	ADMINISTRATION	Meet with Departments
	1ST TO 31ST	DEPARTMENTS	<ul style="list-style-type: none"> ○ Work on 2016 Level 2 Requests ○ (July 21st PS/I&D Depts Initial Budgets in MUNIS)
	27TH	BOC WORK SESSION	Initial Public Safety and I&D Review of Operating Budgets / Capital Requests
A U G U S T	1ST TO 14TH	DEPARTMENTS	<ul style="list-style-type: none"> ○ Work on 2016 Level 2 Requests ○ (August 3rd GG & HHS Depts Initial Budgets in MUNIS)
	10TH	BOC WORK SESSION	Initial General Government and H&HS Review of Operating Budgets / Capital Requests
	14TH	DEPARTMENTS	Departments Final Level 2 Budget in MUNIS due
	14TH TO 21ST	ADMINISTRATION	Compile Department Requested Budgets for Level 3 presentation to Committees
	24TH	SUB-COMMITTEES	Public Safety and I&D Review of Level 3 Operating Budgets/ Capital Requests, Recommendation for Level 4 presentation to Finance Committee
S E P T	8TH	SUB-COMMITTEES	General Government and H&HS Review of Level 3 Operating Budgets / Capital Requests for Level 4 presentation to Finance Committee
	16TH	SPECIAL FINANCE COMMITTEE	Preliminary Level 4 Budgets presented to Finance Committee
O C T	5TH	BOARD OF COMMISSIONERS	Annual Meeting with Adoption of Final 2016 Budget
		PUBLIC HEARING	Adoption of 2016 Level 5 Budget
	?	BOARD OF COMMISSIONERS	Approves Resolution to Adopt Annual Apportionment Report