

RESOLUTION

NO: 2017-05-087

LIVINGSTON COUNTY

DATE: May 15, 2017

RESOLUTION AUTHORIZING LIVINGSTON COUNTY'S ANNUAL BUDGET PROCESS AND CALENDAR FOR 2018 - 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 Livingston County 2015 – 2020 Strategic Plan goal areas include: Economic Development which includes Financial Integrity & Workforce Planning; Visionary Planning which includes Collaboration/ Cooperation/Consolidation; Safety; Roads; Communication; Courts; and Technology. Continued focus on the goals and priorities identified in the strategic plan will continue to guide the 2018 annual budget process; and

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

WHEREAS, the rapid decline of revenues we experienced will continue to 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 2018 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 2018 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 County's Strategic Priorities 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 review and potential elimination
- ❖ Inter-Local Government Cooperation
- ❖ Utilizing effective state of the art Public/Private Partnerships
- ❖ Utilizing 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 continue to be used and expanded upon for the 2018 budget to create a document that is a: Policy Document, Operation Guide, Financial Plan and Communication Device. This began in the 2016 Budget process, continued to be phased-in in the 2017 budget process and should have the final phase complete with the approval of the 2018 budget document. All County Departments with the exception of those Departments headed by Elected Officials have participated in providing documents and information needed. Elected Officials are strongly encouraged to participate in this continuing process.

BE IT FURTHER RESOLVED that positions are to be authorized during the budget process with each position being assigned a 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 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 - Base Projection.**


- ❖ Staffing will be funded at the 2017 approved staffing levels; however, workload indicators and declining revenues will be taken into consideration.
- ❖ General Fund Departments are encouraged to maintain budget requests at or below the adopted 2017 authorized budget.
- ❖ Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.



Departments will prepare all other line-item budget detailed requests and submit through MUNIS **Level 2 Budget – Department Request.**

- ❖ 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 2018 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
 - 860500 – Out-of-State Travel
 - 943300-943902 – Software Maintenance
 - 957000-957001 – Employee Training/Seminars
 - 973000 – Building Improvements
 - 977000-977999 – Capital Equipment

- 989000-989700 – Capital Outlay
- ❖ County Administration with Board participation will meet with each of the Departments to gather additional information and discuss their Department Requests
- ❖ Capital Projects are those projects with an estimated cost of over \$50,000. These projects should be included in the 2018-2023 Capital Improvement Plan.
 - Capital projects that reduce future costs and support the county 2015-2020 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.
 - Board of Commissioners will conduct work sessions to review, discuss, and prioritize department capital projects submitted in the Capital Improvement Plan

 Budgets submitted by Departments including new positions, reorganizations, programs, and capital projects will be reviewed, analyzed, and recommendation by County Administration will be presented to Finance **Level 3 Budget – Administration Recommendation.**

 Budgets will be presented to the Finance Committee for recommendation to the Board of Commissioners **Level 4 Budget–Finance Committee Recommendation.**

 Board of Commissioners adopted 2018 Livingston County Budget **Level 5 - Adopted Budget.**

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

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MOVED: Commissioner Green

SECONDED: Commissioner Dolan

CARRIED: 8-0-1 (Griffith)

2018 BUDGET CALENDAR

FEB	15 th	Finance Committee	Possible CIP planning session
	16 th	Planning	Begin gathering data for 2018-2023 Capital Improvement Plan
MAR	30 th	Departments	CIP information from departments due
APR	11 th	Board of Commissioners	Approve Assessed Values
MAY	10 th	Finance Committee	Authorize 2018 Budget Process & Calendar
	12 th	Planning	2018 Capital Improvement Plan Draft completed
	18 th	Planning Commission	Review of the 2018-2023 Capital Improvement Plan
	25 th	Revenue Forecast Committee	Initial meeting
	25 th	Equalization	Equalization Values Approved by State
JUNE	1 st to 30 th	Administration	Work on 2018 Department Level 1 Allocations
	8 th	Revenue Forecast Committee	Draft Projection meeting
	14 th	Administration	ISF Operating and Capital Budgets to Administration
	14 th	Finance Committee	Receive 2018-2023 Capital Improvement Plan
	15 th	Department Directors' Meeting	Provide 2018 Budget Process & Instructions to Depts.
	19 th	Board of Commissioners	Approve 2018-2023 Capital Improvement Plan Approve Resolution to Adopt 2018 Millages
	21 st	Revenue Forecast Committee	Review Draft Recommendation
	26 th	BOC Work Session	Review of the 2018-2023 Capital Improvement Plan
	28 th	Revenue Forecast Committee	2018 Revenue Forecast Recommendation to Finance
JULY	7 th	Administration	Department Level 1 Allocations to Departments
	17 th	BOC Work Session	Review of the 2018-2023 Capital Improvement Plan
	10 th to 31 st	Departments	Work on 2018 Level 2 Requests
AUG	1 st to 4 th	Departments	Work on 2018 Level 2 Requests
	4 th	Departments	Final Level 2 Budget in MUNIS due
	7 th to 15 th	Administration	Compile Level 2 Department Requested Budgets
	16 th to 25 th	Administration	Meet with Departments to go over Level 2 Dept Request
	28 th	Public Safety/I&D Committee	Public Safety and I&D Review of Level 2 Operating Budgets/ Capital Requests
	28 th to 31 st	Administration	Work on level 3
SEPT	1 st to 8 th	Administration	Work on level 3
	11 th	General Govt/ HHS Committee	General Government and H&HS Review of Level 2 Operating Budgets / Capital Requests
	13 th	Finance Committee	Finance Review of Courts' Level 2 Operating Budgets / Capital Requests
	21 st	Revenue Forecast Committee	Review meeting
	26 th	Administration	Final Level 3 Budget due in Munis
	27 th to 29 th	Departments	Review & Comment Level 3 Recommendation
OCT	11 th	Finance Committee	Level 3 Presentation - County Administration
	18 th	Administration	Final Level 4 Budget due in Munis
	25 th	Finance Committee	Level 4 Budgets presented - Finance
	26 th	Administration	Publish Notice of Public Hearing for Budget in Newspaper
NOV	6 th	BOC Full Board	Public Hearing and Adoption of 2018 Level 5 Budget