

RESOLUTION

NO: 2018-05-093

LIVINGSTON COUNTY

DATE: May 7, 2018

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## Resolution Authorizing Livingston County's Annual Budget Process and Calendar for 2019

**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 should continue to guide the 2019 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 evaluated and 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 2019 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 2019 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.

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**BE IT FURTHER RESOLVED** that the Board of Commissioners hereby directs that the preparation of the 2019 Operating Budget be compiled following the Government Finance Officers Association (GFOA) Distinguished Budget criteria for the 2019 budget to create a document that is a: Policy Document, Operation Guide, Financial Plan and Communication Device.

**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 projections of their current level personnel costs, Cost Allocation and Internal Service Fund charges (IT, Building Services & Car Pool), and a target General Fund appropriation in the **Level 1 Budget - Base Projection**.
  - ◆ To present a balanced budget for consideration, General Fund Departments will be provided target allocation amounts that are equal in total to the 2019 General Fund estimated revenue as determined by the County's Revenue Forecast Committee.
  - ◆ General Fund Departments target allocation amount will be based on an average percentage of the last 3 years' general fund allocation, excluding one-time costs.
  - ◆ Departments will prepare their budget based on those allocations as they deem necessary for their operations, however they must factor in the internal service fund costs at the rates provided.
  - ◆ Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.
- Departments will prepare a line-item budget request submitted through MUNIS for the **Level 2 Budget – Department Request**.
  - ◆ Staffing costs for each position will be provided to Departments at the 2018 approved staffing levels. Departments must factor positions they consider required into their overall target allocation.
  - ◆ New position requests can be costed out by Finance through a Position Request/Change form (both General Fund and non-General Fund) and must include justification for need of a new position. The cost of any additional positions must be factored into the target allocation given to the department or clearly reflect the new funding source that will sustain the cost of the position.
  - ◆ 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 2019 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.

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- ◆ Capital Projects are those projects with an estimated cost of over \$50,000. These projects should be included in the 2019-2024 Capital Improvement Plan.
    - ◇ Capital projects that reduce future costs and support the County’s 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 a recommendation by County Administration will be presented to Finance for the **Level 3 Budget – Administration Recommendation**.
  - Budgets will be presented to the Finance Committee for recommendation to the Board of Commissioners for the **Level 4 Budget–Finance Committee Recommendation**.
  - Board of Commissioners’ adopted 2019 Livingston County Budget **Level 5 - Adopted Budget**.

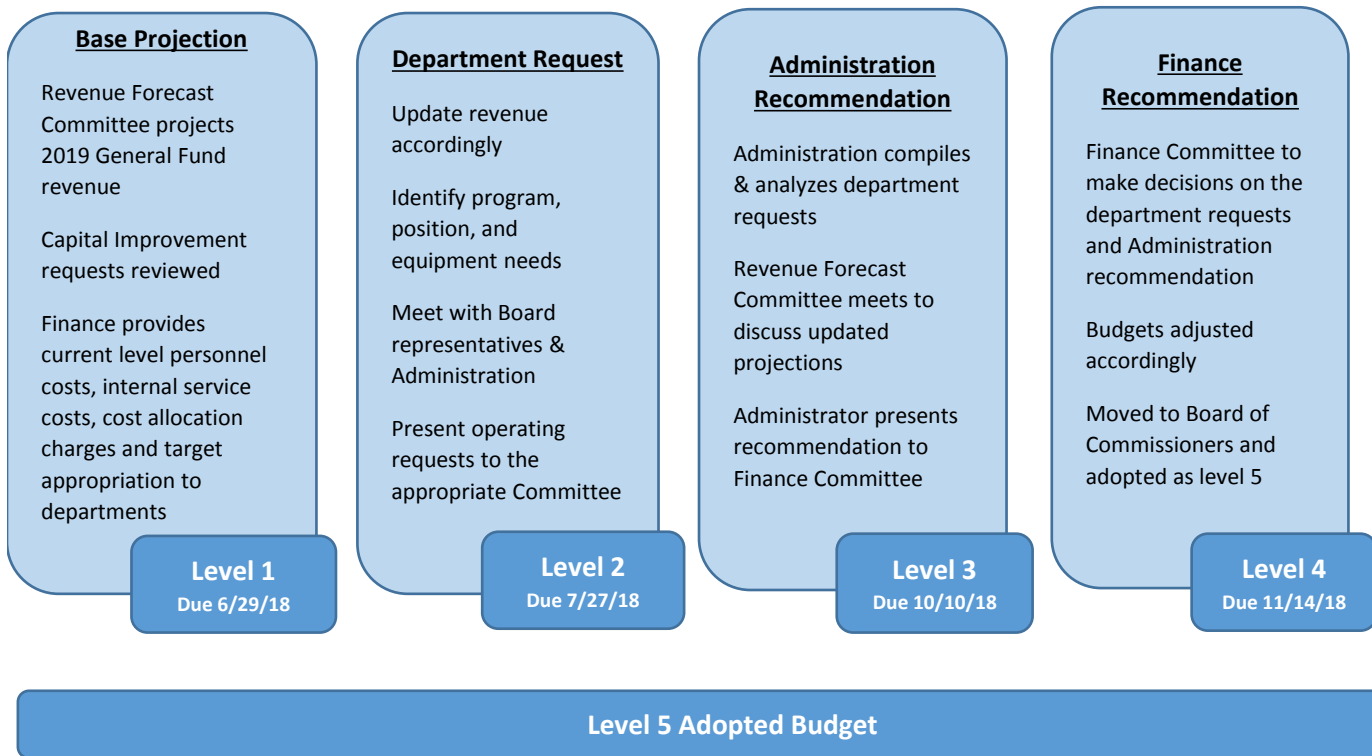
**BE IT FURTHER RESOLVED** that the Board of Commissioners hereby directs the following budget process to be consistent with **the attached budget calendar**.

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**MOVED:** Commissioner Lawrence  
**SECONDED:** Commissioner Childs  
**CARRIED:** 8-0-1; Roll Call Vote: Yes (8): Lawrence, Green, Domas, Helzerman, Parker, Bezotte, Griffith and Childs; No (0); Absent: (1) Dolan

# 2019 BUDGET PROCESS & CALENDAR

## DESCRIPTION OF BUDGET PROCESS



## BUDGET CALENDAR

May 2, 2018	Board of Commissioners authorizes 2019 Budget Process & Calendar
June 18, 2018	Board of Commissioners adopts 2019 millages
June 27, 2018	2019 Revenue Forecast Presentation to Finance Committee
June 29, 2018	<b>Level 1 available to Departments</b>
July 2, 2018	Board of Commissioners accepts the Capital Improvement Plan (CIP) report
July 16, 2018	Board of Commissioner's reviews the 2019-2024 CIP
July 27, 2018	<b>Level 2 Department Requests due in MUNIS</b>
August 13-24, 2018	BOC & Administration meet with Departments to go over Department Requests
August 27, 2018	Public Safety and I&D - Review of Level 2 Operating Budgets / Capital Requests
September 10, 2018	General Government and H&HS - Review of Level 2 Operating Budgets / Capital Requests
September 12, 2018	Finance - Review of Courts' Level 2 Operating Budgets / Capital Requests
October 10, 2018	<b>Level 3 Administration Recommended Budget presentation</b>
November 14, 2018	<b>Level 4 Finance Committee Recommended Budget presentation</b>
November 15, 2018	Publish Notice of Public Hearing for Budget in Newspaper
December 3, 2018	<b>Level 5 Public Hearing and Adoption of 2019 Budget</b>