

LIVINGSTON COUNTY 2016 BUDGET PROCESS



MUNIS Levels 1-5

- **Level 1 – Base Projection**

- Revenue
 - Developed with input from each of the SME's as well as other departmental employees knowledgeable about their department operations
 - Provide projection of Level 1 Revenue Forecast to Finance Committee
 - Push Level 1 Revenue Forecast out to Departments for use in decision making and developing Level 2 Department Requested Budget
- Expenses
 - County Administration pushes out Personnel & Benefit Projections based on 2015 authorized staff levels
 - County Administration pushes out Internal Service Fund & Cost Allocation costs

- **Level 2 - Department Requests**

- Update revenue accordingly
- Identify programs, positions, reorganizations that tie to County Strategic Plans and Goals
- Department develop their Requested Budget
 - Departments will have opportunity to discuss budget requests with BOC at work sessions prior to submittal – no official decisions made

- **Level 3 - Committee Review & Analysis**

- County Administration compiles and analyzes department requests
 - Revenue Forecast Committee meet, review and analyze current trends, adjust projection accordingly
 - County Administration provides recommendation to Committees for review
- Department make official presentation to Committee
- Based on Department presentations and County Administration recommendations, Committee to make decisions, adjust accordingly

- **Level 4 - Finance Review & Analysis**

- Finance Committee analyze and review Committee recommendations, make final decisions, adjust accordingly

- **Level 5 - Final Adopted Budget**