RESOLUTION	**NO:**	**2022-11-173**
LIVINGSTON COUNTY	**DATE:**	**November 28, 2022**

Resolution Adopting the 2023 Livingston County Operating Budget – Board of Commissioners

WHEREAS, in accordance with the provisions of Public Act 2 of 1968, Public Act 621 of 1978, the Uniform Budgeting and Accounting Act for Local Government, requires that each local unit of government adopt a balanced budget for all required funds; and

WHEREAS, a balanced budget is one in which planned expenditures are equal to or less than revenues, plus budgeted fund balance reserves and a structural balanced budget is one in which recurring revenues sufficiently support recurring expenditures; and

WHEREAS, the General Fund budget, as presented, represents a structural balanced budget. Special Revenue Funds and Enterprise Funds are expected to operate within the grants, contracts, charges for service, and other revenue generated specific to that fund: and

WHEREAS, Elected Officials, Judges and Department Directors were requested to submit a line-item budget; and

WHEREAS, the County Administrator presented a proposed budget to the Board of Commissioners, as required by statute, which implements board policies; and

WHEREAS, the Finance and Asset Management Committee has requested and reviewed the proposed budget for the County departments, including the courts, under the scope of its policy, and recommends adoption of the Proposed 2023 Budget to the Board of Commissioners: and

WHEREAS the County of Livingston was allocated 5.0 mills by the County Tax Allocation Board and on the 23rd of May , 2022, the Livingston County Board of Commissioners approved and authorized to be levied on the summer tax billing against the Taxable Valuation of the County at the rate of 3.2089 and be it further resolved that the Ambulance Millage be levied on the winter tax billing against the Taxable Valuation of the County at the rate of .2836; and

WHEREAS it is recommended that the 2023 General Fund Budget be approved for the total of $56,834,808 and Special Revenue and Enterprise Funds approved as shown in the Proposed 2023 Budget Plan, as well as approval of the informational summary of projected revenues and expenditures for Internal Service Funds; and

WHEREAS the recommended 2023 Budget will be posted on the County website and filed with the Livingston County Clerk for public viewing on the 15th day of November 2022: pursuant to state statute.

THEREFORE, BE IT RESOLVED that the 2023 General Fund Budget is approved in the amount of $56,834,808, Special Revenue Funds for a total amount of $39,485,396, and Enterprise Funds for a total amount of $15,709,699, and revenues shall be appropriated, and expenditures budgeted on a fund and cost center (department) basis in the amounts set forth below:

SHERIFF		
Sheriff	10130100	$9,486,789
Secondary Road Patrol Appropriation	10130106	$84,184
Jail	10135100	$12,102,555
Animal Control	10130143	$226,901
Sheriff Donation Fund	23030100	$2,000
Sheriff Federal Grants	23830100	$28,540
Marine Federal Grant	23833100	$6,600
Sheriff State Grants	23930100	$12,000
Secondary Road Patrol	23930106	$144,978
State Grants Marine	23933100	$7,900
Dept of Justice Equitable	25830100	$5,000
Correction Officer Training	26435100	$20,000
Drug Law Enforcement	26530100	$8,000
US Treasury Equitable	27230100	$5,000
Victims Services Unit	27830100	$1,100
ARPA Sheriff	28630100	$929,098
ARPA Jail	28635100	$629,715
Criminal Forfeiture	29630100	$3,000
Jail Commissary Fund	59535100	$242,748

OTHER PUBLIC SAFETY		
Emergency Management	10142600	$287,532
Emergency Management Federal Grant	23842600	$117,820
911 Central Dispatch	26132500	$5,446,648
911 Central Dispatch Enhanced	26132525	$379,000
911 Central Dispatch Personal Training	26132526	$31,000
Indigent Defense *10196631-995013*	26028000 *General Fund Appropriation*	$2,512,378 *$945,000*
Community Corrections	27536300	$110,000

INFRASTRUCTURE & DEVELOPMENT		
Drain Commissioner	10144200	$3,106,855
Department of Public Works	10144100	$243,358
Drains Public Benefit	10144500	$310,000
Planning	10170100	$474,149
Economic Development	10172800	$175,000
Community Action Programs	10169300	$597,707
Landfill *10196600 995001*	51744100 *General Fund Appropriation*	$123,170 *$87,000*
Building and Safety	54937100	$3,337,539
Regional Wastewater Op & Maintenance	57500275	$10,139
Septage Receiving Station O & M	57800275	$3,005,595

HEALTH & HUMAN SERVICES		
MSU Cooperative Extension	10171000	$250,806
Animal Services	10143000	$768,215
Contagious Disease (Communicable)	10160500	$5,000
Medical Examiner	10164800	$676,273
Mental Health	10164900	$600,470
Agency on Aging (Senior Services)	10167200	$73,116
EMS (Ambulance)	21065100	$12,466,788
Health Department *10196650-99504*	22160100 *General Fund Appropriation*	$5,139,063 *$500,000*
Animal Shelter Donation Fund	23243000	$2,500
Veteran Services Fund	29568900	$1,321,788
Veterans SVS Fund Grant	29768900	$61,583

GENERAL GOVERNMENT		
Board Of Commissioners	10110100	$690,388
County Administration	10117200	$500,021
Fiscal Services	10121200	$710,459
County Clerk	10121500	$383,582
County Clerk Circuit Court	10121599	$892,203
Internal /External Audit (BOC)	10122300	$139,050
Tax Allocation Board	10124800	$1,500
Plat Board	10124900	$500
County Treasurer	10125300	$1,177,501
Equalization	10125700	$315,708
Elections	10126200	$161,060
Facilities Services	10126500	$176,975
Register of Deeds	10171100	$606,976
Atty Counsel (Civil Counsel)	10126600	$168,862
Human Resources	10127000	$736,933
Insurance Policies & Bonds	10185100	$1,000,000
Retirement County Share	10186100	$0
Unemployment Insurance	10187000	$25,000
Chargebacks	10189900	$500
Capital Replacement Appropriations	10196600	$1,352,000
Contingencies	10196800	$4,673,462
Community Development Block Grant	24469000	$3,100
Survey & Remonumentation	24524500	$85,264
Homestead Property Exemption	25522300	$5,800
Register of Deeds Automation	25671101	$250,914
Concealed Pistol License Fund	26321500	$238,180
ARPA County Administration	28617200	$275,000
ARPA County Clerk	28621500	$65,882

GENERAL GOVERNMENT		
ARPA County Clerk Circuit	28621599	$170,476
ARPA Equalization	28625700	$281,204
ARPA Human Resources	28627000	$80,243
ARPA Animal Services	28643000	$21,700
ARPA Register of Deeds	28671100	$176,371
Social Welfare Fund *10196610 -995003*	29067000 *General Fund Appropriation*	$9,000 *$9,000*
Airport	58159500	$2,613,500
Livingston Essential Transportation Service *10196600-995012*	58859600 *General Fund Appropriation*	$6,302,224 *$65,000*

BE IT FURTHER RESOLVED that the Board of Commissioners requested, and the Courts presented line-item budget requests and those are authorized in the amounts set forth below:

COURTS		
Circuit Court	10128300	$1,337,410
District Court	10128600	$1,982,525
Probate Court	10129400	$745,997
Juvenile Court	10128400	$1,160,193
Guardianship	10128500	$8,400
Probation	10129500	$72,477
Appellate Court	10128200	$64,460
Judicial Central Services	10128100	$2,547,319
Prosecuting Attorney	10129600	$2,006,115
Family Support GF Appropriation	10129617	$115,472
Court Security	10130400	$328,850
Family Counseling FOC	21429800	$20,000
Friend of the Court *10196610-995006*	21528900 *General Fund Appropriation*	$3,025,528 *$980,000*
REDD Grant	21828400	$13,000
CPLR Grant Fund (new 2020)	22028400	$47,025
Federal Grant Court	23828100	$226,385
Federal Grant – Juvenile	23828400	$17,000
Federal Grant - Family Support	23829617	$349,312
State Grant – Court Central	23928100	$230,675
State Grant - Crime Victim Services	23926718	$178,942
Law Library	26929200	$6,520
ARPA Court Central Services	28628100	$212,461
ARPA Circuit Court (new 2022)	28628300	$115,897
ARPA Juvenile Court (new 2022)	28628400	$63,979
ARPA District Court	28628600	$268,689
ARPA Probate Court (new 2022)	28629400	$154,680
ARPA Prosecuting Attorney (new 2022)	28629600	$725,569

COURTS		
Child Care - Juvenile *10196610-995002*	29266200 *General Fund Appropriation*	$1,866,058 *$450,000*
Child Care - Social Services *10196610-995002*	29266300 *General Fund Appropriation*	$768,872 *$400,000*

BE IT FURTHER RESOLVED that the projected revenues and expenditures for Internal Service Funds for a total amount of $23,029,404 is also approved; but not as part of the Livingston County Budget for 2023, pursuant to Public Act 2 of 1968, as amended, in the amounts set forth below:

INTERNAL SERVICE FUNDS		
Facility Services	63126500	$3,078,032
Information Technology	63622800	$6,041,930
Car Pool	66126700	$2,531,442
Benefits Fund	67785200	$11,378,000

BE IT FURTHER RESOLVED that the County Elected Officials and County Department Heads are responsible for the appropriations authorized for their departments in the FY 2023 Budget and may expend up to, but shall not exceed, the total appropriation by fund, authorized for their department.

BE IT FURTHER RESOLVED that Board of Commissioners authorize a 3% across the board cost of living adjustment wage increase for all regular permanent employees in the non-union and, subject to union approval, the union divisions effective January 1, 2023.

BE IT FURTHER RESOLVED that Board of Commissioners authorizes $17 million of General Fund, fund balance be assigned for cash flow purposes in 2023.

BE IT FURTHER RESOLVED that County revenues and expenditures may vary from those currently projected and accordingly may be amended from time to time by the Board of Commissioners during the 2023 fiscal year as deemed necessary. It is the responsibility of the Chief Judges, County Elected Officials and County Department Heads to monitor their respective budgets. If projected expenditures exceed the authorized budget or projected revenues are less than budgeted, then the Department Head shall come before the Board of Commissioners and present a corrective plan of action to the Finance and Asset Management Committee.

BE IT FURTHER RESOLVED that all County Elected Officials and County Department Heads shall review departmental charges for services and fees and make appropriate recommendations, with justification, for fee adjustments to the Board of Commissioners to cover the costs of providing services.

BE IT FURTHER RESOLVED budgeted items under $100,000 that are included in the adopted 2023 Budget and specifically included in the department line-item detail at a level deemed sufficient by the County Administrator and/or Deputy County Administrator/Financial Officer, and that follow the County Procurement Policy, are authorized to purchase, or enter into contract as of January 1, 2023. Variances from the amount listed in the detail for that item, that are greater than 20 percent or more than $50,000, will require Board authorization prior to purchase or entering into contract. The County Administrator may approve variances up to 20 percent but no more than $50,000 of the original line-item detail amount.

BE IT FURTHER RESOLVED that 2023 funding is appropriated for the intended purpose identified by departments in their 2023 budget requests and Fiscal Services may place a temporary hold on budgeted amounts within the General Fund until a final quote or selected bid for the project is received. Funds will be liquidated for the quote or selected bid amount or until the department gets Board authorization to move funding elsewhere; and

BE IT FURTHER RESOLVED that the County Administrator is authorized to execute transfers between cost centers/departments and accounts within a fund in amounts not to exceed $50,000 per transfer. The Finance and Asset Management Committee will be notified quarterly of any such transfers.

BE IT FURTHER RESOLVED that any services funded by State/Federal grants which costs exceed grant funding and which services are not basic to the health and safety of the residents of Livingston County and/or which are provided by others; shall be discontinued and the grant funding declined.

BE IT FURTHER RESOLVED that any services that lose funding (either charges-for-services, fees, or contractual, etcetera), have ongoing costs exceeding the revenue generated, provide services that are not basic to the health and safety of the residents of Livingston County, and/or the services are readily provided by others; shall have those reductions brought before the Board of Commissioners and expenditures shall be adjusted to commensurate with funding levels.

BE IT FURTHER RESOLVED that these funds shall be appropriated contingent upon compliance with the County Procurement Policy. All Judges, County Elected Officials and County Department Heads shall abide by this Policy, as adopted, and amended from time to time by this Board, for all purchases made with funds appropriated by the Board of Commissioners; and.

BE IT FURTHER RESOLVED that all Judges, County Elected Officials and County Department Heads shall abide by the County Claims & Payable Policy, as adopted, and amended by this Board from time to time.

BE IT FURTHER RESOLVED that all Judges, County Elected Officials, County Department Heads, and employees shall abide by the County Employee Business Expense Policy, as adopted, and amended by this Board from time to time.

BE IT FURTHER RESOLVED that all Judges, County Elected Officials and County Department Heads shall abide by the Budget Transfer Policy, as adopted, and amended by this Board from time to time.

BE IT FURTHER RESOLVED that the mileage reimbursement rate for employees and elected officials for use of their personal vehicles to travel/perform county business be established at current IRS rate per mile and updated effective January 1st of each year.

BE IT FURTHER RESOLVED that the County utilizes a Position Control module in the County's ERP system to maintain all Board authorized positions. Resolutions for new positions or department reorganizations coming before the Board of Commissioners for approval will clearly state the funding source and amount requested for that position on the resolution, the position control number if applicable, position description, employee group and FTE. Positions being funded by grants or other stated sources of funding will identified as Term position and will not be made active in the County Position Control module until an approved categorized budget from the awarding agency is received by Fiscal Services, as the position will be tied to this funding source in Position Control.

BE IT FURTHER RESOLVED positions that will become vacant where the department head deems it necessary to temporarily double fill for greater than 30 calendar days for either transition or succession planning purposes will need to bring the request to the Board for approval and authorization of funding

BE IT FURTHER RESOLVED all permanent and term positions authorized, are identified by a unique Position Control Number, position title, and FTE in the 2023 budget and include the authorization by the Board of Commissioners of the position changes reflected in the table below, effective January 1, 2023.

Position	Title	Department	Fund	Change
13600229	Deputy Court Clerk	District Court	101	(1.00)
13600204	Probation Officer	District Court	101	(1.00)
21200106	Financial Analyst	Fiscal Services	101	1.00
43000119	Kennel Assistant	Animal Services	101	0.38
43000118	Animal Shelter Assistant	Animal Services	101	1.00
42600101	Assistant Emergency Manager	Emergency Mngt	101	0.40
64800110	Medical Examiner Investigators	Medical Examiner	101	0.09

Position	Title	Department	Fund	Change
60100157	Health Promotion Specialist	Health	221	(1.00)
60100159	Program Clerk II	Health	221	(0.73)
60100153	Public Health Nurse	Health	221	(1.00)
60100161	Epidemiologist	Health	221	(0.50)
60100123	Public Health Nurse	Health	221	(0.48)
53800169	Driver	LETS	588	0.73
53800170	Driver	LETS	588	0.73
22800119	Administrative Specialist	IT	636	0.50
26700120	Assistant Prosecutor II	Prosecutor	286	(1.00)
			Net additions/deletions in FTEs	**(1.89)**

BE IT FURTHER RESOLVED that Capital Projects are appropriated in Fund 403 Capital Replacement Fund in FY 2023 for the full term of the project and will carryforward to future years as needed, until complete. The following capital project appropriations, in the amount of $983,000, are authorized in Fund 403 for 2023:

Project	Department	Amount
Jail Intercoms Upgrade	Sheriff Jail	$265,000
Data Center Expansion	IT	$65,000
Battery Backup Replacement	IT	$80,000
Fiber Optic Maintenance	IT	$100,000
Bay Doors	Facilities/EMS	$180,000
Boiler System Replacement	Facilities	$168,000
Courthouse Elevator Replacement	Facilities	$125,000
Prosecutor Office Renovation	Facilities	$200,000
	Total Capital Fund 403	**$1,183,000**

BE IT FURTHER RESOLVED that the County Clerk is appropriated $80,000 in Fund 268 CPL fund for the following authorized capital project in 2023:

Project	Department	Amount
Office Furniture	County Clerk CPL Fund 268	**$80,000**

BE IT FURTHER RESOLVED Resolution 2021-07-116 authorized the Sheriff renovation project which has a remaining balance of $36,141 and is authorized to continue for this project into 2023.

BE IT FURTHER RESOLVED that Capital Projects that have been approved by the Board of Commissioners must be started, with expenditures incurred, by the fiscal year following the budget year the project was approved, or the project authorization will expire and must be presented again to the Board of Commissioners for approval.

BE IT FURTHER RESOLVED additional capital projects may be determined in 2023 depending on need and American Rescue Plan funding allocation decisions.

BE IT FURTHER RESOLVED that the Livingston County Board of Commissioners hereby authorizes the systematic transfer of funds in accordance with the 2023 Budget Plan, and as amended from time to time through budget transfers and/or amendments, for the following: Internal Service Fund direct charges for services, indirect costs per the approved cost allocation plan, benefit charges, and inter-department billings to reimburse for services provided. The Board of Commissioners authorizes the County Treasurer to process the appropriate journal entries and work order module entries needed to effectuate the systematic transfers and authorizes the Treasurer to revise the systematic transfers resulting from an amended budget.

BE IT FURTHER RESOLVED that the Livingston County Board of Commissioners authorizes the transfer of funds up to approved appropriated amounts from the General Fund to Special Revenue Funds for required matching of actual grant expenditures throughout the year and authorizes the County Treasurer to make the appropriate adjusting journal entries to effectuate the transfers upon request.

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MOVED:
SECONDED:
CARRIED: