

RESOLUTION

NO: 2023-04-068

LIVINGSTON COUNTY

DATE: April 24, 2023

Resolution Authorizing Livingston County's 2024 Annual Budget Process and Calendar – Administration

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 2024 Budget will be created utilizing the County's Financial – ERP system.

THEREFORE, BE IT RESOLVED that the Livingston County Board of Commissioners hereby adopt the following objectives in the preparation of the 2024 Budget:

- Preserve services essential to the health, safety and welfare of our residents as mandated by State Constitution and Statutes available only through Livingston County Government.
- Services must be consistent with and sustainable within the fiscal parameters of the current and projected economic realities.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs that the 2024 budget book format be prepared consistent with the Government Finance Officers Association (GFOA) Distinguished Budget guidelines in creating a document that serves as a Policy Document, Operation Guide, Financial Plan and Communication Device.

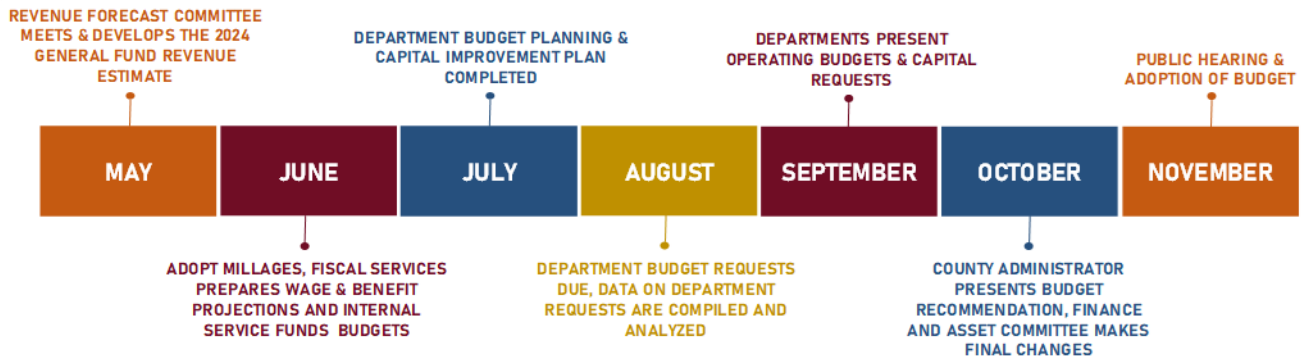
BE IT FURTHER RESOLVED that the Board of Commissioners hereby direct the following budget process consistent with the attached budget calendar:

- **Pre-Budget:** Strategic Planning Session(s), Budget Work Session(s), Capital Improvement Plan updates, and updates to the Cost Allocation Plans are essential for planning and necessary for the Board of Commissioners to have the information needed to set budget priorities and assumptions for Fiscal Year 2024.
- **Level 1 Budget: Base Projection** - Personnel costs, Cost Allocation charges, and Internal Service Fund charges (IT, Facility Services & Carpool) will be provided to all departments. General Fund departments will be provided a budget allocation with the target spend for the year.
 - Staff wage and benefit projections are based on the 2023 approved staffing levels plus any additions authorized by the Board since the adoption of the budget. It is the department's responsibility to review and ensure that the projections accurately capture and reflect all current pay types and benefits received by each employee group.
- **Level 2 Budget: Department Request** Departments will prepare all other line-item budget detailed requests and submit through the County's Financial ERP System.
 - General Fund Departments are to maintain budget requests at or below the appropriated target provided to them.
 - Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.

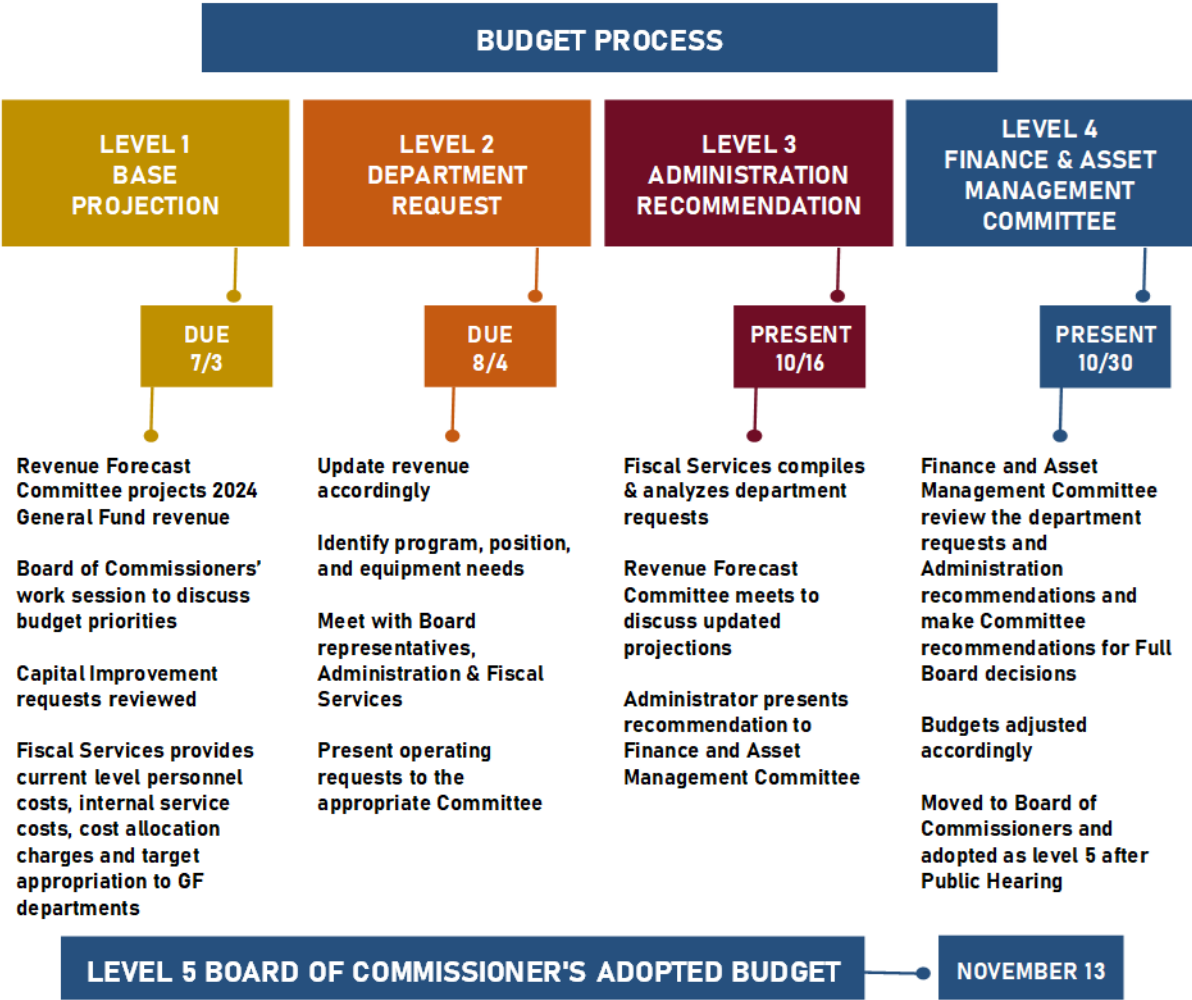
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- Additional positions requested above current 2023 FTE levels are submitted in the Department Request for Board consideration only. A position request form with justification, funding source(s) and annual cost must be completed for each job class requested. Funding of the position(s) must be sustainable within available resources of the fund.
 - 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 2024 Budget, line-item detail is required for the following:
 - 726000 - 747999 – Supply purchases > \$5,000
 - 801000-803000 - Professional Consultants, Attorney Fees and Legal Services
 - 819000-819999 – Contract Services
 - 930000-933001 – Repair and Maintenance >\$5,000
 - 943300-943902 – Software Maintenance
 - 957000-957001 – Professional Development/Employee Training > \$5,000
 - 970000-977999 – Capital Projects
 - Line items with an increase > \$5,000 from the current year, entered without detail may, be returned to department for detail to be added.
 - Capital Projects are those projects with an estimated cost of over \$50,000. These projects should be included in the 2024-2028 Capital Improvement Plan.
 - Capital projects requesting to use Fund 403 Capital Replacement Funds should not be included in the Department Operating Budget. Recommendation for these projects will be presented to the Board of Commissioners under Level 3 – Administrator Recommendation.
 - Maintenance is not to be considered as Capital and should be included in the department Operating Budget.
 - Capital projects that reduce future costs and support the County’s Strategic Plan will be prioritized and recommended to move forward to the Board.
 - The Departments will present their Level 2 Department Requests, highlighting position requests, reorganizations, new or expanding programs, and proposed capital projects during budget workshops in the Fall. This will provide an opportunity for County Administration and the Board to discuss, question, and get clarification directly from Department Directors and Elected Officials on their requests.
- **Level 3 Budget: Administrator Recommendation** - Based on discussions, presentations, and analysis of the Department requests, the County Administrator will present a budget recommendation to the Finance and Asset Management (FAM) Committee that continues to support and maintain a healthy financial position for Livingston County.
 - **Level 4 Budget: Finance and Asset Management Committee Recommendation** - The FAM Committee will consider the budgets presented and make final decisions and recommend any changes necessary.
 - **Level 5 Budget: Adopted** - Board of Commissioners adopt the 2024 Livingston County Operating Budget.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby direct the following budget process to be consistent with **the process and budget calendar presented below.**

2024 BUDGET TIMELINE



<u>Date</u>	<u>Meeting</u>	<u>Purpose</u>
April 17, 2023	FAM	Authorize Budget Process & Calendar
May 15, 2023	FAM	Revenue Forecast Presentation
May 31, 2023	BOC Workshop	Board Priorities for 2024 Budget
September 13, 2023	BOC Workshop	Department Budget Request Presentations
September 20, 2023	BOC Workshop	Department Budget Request Presentations
September 27, 2023	BOC Workshop	Department Budget Request Presentations
October 16, 2023	FAM	County Administrator Budget Recommendation
October 30, 2023	FAM - Special	Finance and Asset Committee Budget Recommendation
November 13, 2023	FULL BOARD	Public Hearing and Adoption of the 2024 Operating Budget



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MOVED:
SECONDED:
CARRIED: