

RESOLUTION

NO: 2023-12-194

LIVINGSTON COUNTY

DATE: December 11, 2023

Resolution Adopting the 2024 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 Acting County Administrator presented a proposed budget to the Board of Commissioners, as required by statute, which implements board policies; and

WHEREAS, after review of the County departments' requests; including the Courts, under the scope of its policy; and analyzing the Acting County Administrator's recommendations, the Finance and Asset Management Committee requested revisions and is recommending adoption of the Proposed 2024 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 12th of June, 2023, 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 on the 28th of August, 2023, the Livingston County Board of Commissioners resolved the Veteran's Relief Millage to be levied on the winter tax billing against the Taxable Valuation of the County at the rate of .0770; and

WHEREAS it is recommended that the 2024 General Fund Budget be approved for the total of \$60,927,907 and Special Revenue and Enterprise Funds approved as shown in the Proposed 2024 Budget Plan, as well as approval of the summary of projected revenues and expenditures for Internal Service Funds; and

WHEREAS the recommended 2024 Budget will be posted on the County website and filed with the Livingston County Clerk for public viewing on the 4th day of December 2023, pursuant to state statute.

THEREFORE, BE IT RESOLVED that the 2024 General Fund Budget is approved in the amount of \$60,927,907, Special Revenue Funds for a total amount of \$39,627,402, and Enterprise Funds for a total amount of \$16,350,575, 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	\$10,976,502
Secondary Road Patrol Appropriation	10130106	\$16,772
Jail	10135100	\$13,847,446
Animal Control	10130143	\$267,251
Sheriff Donation Fund	23030100	\$2,500
Sheriff Federal Grants	23830100	\$34,930
Marine Federal Grant	23833100	\$6,600
Sheriff State Grants	23930100	\$12,000
Secondary Road Patrol	23930106	\$159,125
Dept of Justice Equitable	25830100	\$58,375
Correction Officer Training	26435100	\$61,500
Drug Law Enforcement	26530100	\$8,000
US Treasury Equitable	27230100	\$5,000
Victims Services Unit	27830100	\$1,700
ARPA Sheriff	28630100	\$229,485
Criminal Forfeiture	29630100	\$3,000
Jail Commissary Fund	59535100	\$272,365

OTHER PUBLIC SAFETY		
Emergency Management	10142600	\$293,959
Emergency Management Federal Grant	23842600	\$247,025
911 Central Dispatch	26132500	\$5,373,545
911 Central Dispatch Enhanced	26132525	\$378,000
911 Central Dispatch Personal Training	26132526	\$35,000
Indigent Defense	26028000	\$3,330,567
<i>10196631-995013</i>	<i>General Fund Appropriation</i>	<i>\$944,190</i>
Community Corrections	27536300	\$108,206

INFRASTRUCTURE & DEVELOPMENT		
Drain Commissioner	10144200	\$3,260,538
Department of Public Works	10144100	\$251,200
Drains Public Benefit	10144500	\$315,000
Planning	10170100	\$441,308
Economic Development	10172800	\$175,000
Community Action Programs	10169300	\$684,254
State Grant – DPW	23944100	\$10,000
Landfill	51744100	\$118,996
<i>10196600 995001</i>	<i>General Fund Appropriation</i>	<i>\$89,610</i>
Building and Safety	54937100	\$3,406,902
Regional Wastewater Op & Maintenance	57500275	\$19,077
Septage Receiving Station O & M	57800275	\$3,109,238

HEALTH & HUMAN SERVICES		
MSU Cooperative Extension	10171000	\$256,387
Animal Services	10143000	\$825,342
Contagious Disease (Communicable)	10160500	\$5,000
Medical Examiner	10164800	\$703,866
Mental Health	10164900	\$600,470
Agency on Aging (Senior Services)	10167200	\$89,012
EMS (Ambulance)	21065100	\$14,279,903
EMS – Training & Education	21065124	\$456,402
Health Department	22160100	\$5,499,331
<i>10196650-99504</i>	<i>General Fund Appropriation</i>	<i>\$500,000</i>
Animal Shelter Donation Fund	23243000	\$25,000
Veterans Donation Fund	23368900	\$5,000
Veteran Services Fund	29568900	\$1,195,138
Veterans SVS Fund Grant	29768900	\$152,907

GENERAL GOVERNMENT		
Board Of Commissioners	10110100	\$880,444
County Administration	10117200	\$509,719
Fiscal Services	10121200	\$799,030
County Clerk	10121500	\$527,988
County Clerk Circuit Court	10121599	\$1,142,741
Internal /External Audit (BOC)	10122300	\$142,526
Tax Allocation Board	10124800	\$1,200
Plat Board	10124900	\$500
County Treasurer	10125300	\$1,200,257
Equalization	10125700	\$751,999
Elections	10126200	\$407,601
Facilities Services	10126500	\$206,896
Register of Deeds	10171100	\$832,786
Atty Counsel (Civil Counsel)	10126600	\$171,429
Human Resources	10127000	\$838,969
Insurance Policies & Bonds	10185100	\$1,100,000
Unemployment Insurance	10187000	\$10,000
Chargebacks	10189900	\$500
Capital Replacement Appropriations	10196600	\$2,100,000
Contingencies	10196800	\$1,174,933
Survey & Remonumentation	24524500	\$108,989
Homestead Property Exemption	25522300	\$6,100
Register of Deeds Automation	25671101	\$413,444
Concealed Pistol License Fund	26321500	\$173,772
Social Welfare Fund	29067000	\$9,000
<i>10196610 -995003</i>	<i>General Fund Appropriation</i>	<i>\$7,000</i>

GENERAL GOVERNMENT		
Airport	58159500	\$2,176,655
Livingston Essential Transportation Service 10196600-995012	58859600 <i>General Fund Appropriation</i>	\$7,247,342 \$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	\$1,501,950
District Court	10128600	\$2,331,904
Probate Court	10129400	\$987,583
Juvenile Court	10128400	\$1,132,085
Guardianship	10128500	\$8,400
Probation	10129500	\$86,871
Appellate Court	10128200	\$61,000
Judicial Central Services	10128100	\$3,096,017
Prosecuting Attorney	10129600	\$3,081,624
Family Support GF Appropriation	10129617	\$82,389
Court Security	10130400	\$343,460
Family Counseling FOC	21429800	\$10,000
Friend of the Court 10196610-995006	21528900 <i>General Fund Appropriation</i>	\$3,232,025 \$800,000
CESF – Courts	21928100	\$18,000
CPLR Grant Fund	22028400	\$63,240
Federal Grant Court	23828100	\$241,293
Federal Grant - Family Support	23829617	\$375,925
State Grant – Court Central	23928100	\$542,704
State Grant - Crime Victim Services	23929618	\$196,205
Law Library	26929200	\$6,500
Child Care - Juvenile 10196610-995002	29266200 <i>General Fund Appropriation</i>	\$1,806,204 \$0
Child Care - Social Services 10196610-995002	29266300 <i>General Fund Appropriation</i>	\$745,812 \$0

BE IT FURTHER RESOLVED that the projected revenues and expenditures for Internal Service Funds for a total amount of \$32,176,914 is also approved; but not as part of the Livingston County Budget for 2024, pursuant to Public Act 2 of 1968, as amended, in the amounts set forth below:

INTERNAL SERVICE FUNDS		
Facility Services	631	\$3,223,070
Information Technology	636	\$5,949,872
Car Pool	661	\$2,586,485
Benefits	677	\$20,417,487

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 2024 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, 2024.

BE IT FURTHER RESOLVED that Board of Commissioners authorizes \$22 million of General Fund, fund balance be assigned for cash flow purposes in 2024.

BE IT FURTHER RESOLVED that Board of Commissioners authorizes the 2023 year-end balance of General Fund “Vision Tour Contingency” funds be committed in General Fund, fund balance. Vision Tour Contingency will require Board authorization to utilize on a project-by-project basis. A budget amendment to increase the operating budget for specified project and reduction of committed Vision Tour fund balance of like amount will also require Board authorization.

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 2024 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 2024 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, 2024. 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 2024 funding is appropriated for the intended purpose identified and requested by departments in their 2024 budget requests. Fiscal Services may place a temporary hold on specific budgeted amounts within the General Fund until a quote, selected bid, or sufficient supporting documentation for the project/expense is received. Funds will be liquidated from the temporary hold based on documented need or until the department gets Board authorization to move funding elsewhere.

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 be 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 2024 budget and include the authorization by the Board of Commissioners of the position changes reflected in the table below, effective January 1, 2024.

Position	Title	Department	Fund	Change
16800111	Office Specialist	Courts	101	(1.00)
26700123	Assistant Prosecuting Attorney III	Prosecutor	101	1.00
53800184	19 HR Irregular Driver	LETS	588	0.48
23800185	19 HR Irregular Driver	LETS	588	0.48
53800186	19 HR Irregular Driver	LETS	588	0.48
53800187	19 HR Irregular Driver	LETS	588	0.48
53800188	19 HR Irregular Driver	LETS	588	0.48
53800189	19 HR Irregular Driver	LETS	588	0.48
53800183	Lead Dispatcher	LETS	588	1.00
53800179	29 HR Driver	LETS	588	0.73
53800180	29 HR Driver	LETS	588	0.73
53800181	29 HR Driver	LETS	588	0.73
53800182	29 HR Driver	LETS	588	0.73
53800176	29 HR Driver	LETS	588	0.73
53800177	29 HR Dispatch/Driver	LETS	588	0.73
53800178	29 HR Dispatch/Driver	LETS	588	0.73

Position	Title	Department	Fund	Change
65100123	Education QI Manager	EMS	210	1.00
65100124	Administrative Supervisor	EMS	210	1.00
60100151	Nurse Coordinator	Health	221	0.23
60100136	Health Promotion Specialist	Health	221	0.40
60100119	Public Health Nurse	Health	221	0.23

BE IT FURTHER RESOLVED the position changes reflected in the table below are contingent upon the Board of Commissioners authorizing contracts with local manufacturing firms for transportation services:

Position	Title	Department	Fund	Change
53800184	19 HR Irregular Driver	LETS	588	0.48
23800185	19 HR Irregular Driver	LETS	588	0.48
53800186	19 HR Irregular Driver	LETS	588	0.48
53800187	19 HR Irregular Driver	LETS	588	0.48
53800188	19 HR Irregular Driver	LETS	588	0.48
53800189	19 HR Irregular Driver	LETS	588	0.48

BE IT FURTHER RESOLVED the Board of Commissioners authorizing the position changes below effective after the July 2024 BAR exam:

Position	Title	Department	Fund	Change
26700124	Assistant Prosecuting Attorney I	Prosecutor	101	1.00

BE IT FURTHER RESOLVED that Capital Projects are appropriated in Fund 403 Capital Replacement Fund in FY 2024 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 \$1,235,000, are authorized in Fund 403 for 2024:

Project	CIP Project ID	Department	Amount
Cyber Security Enhancement	22800.2023.0002	IT	\$350,000
Data Center Expansion	22800.2023.0001	IT	\$125,000
Fiber Optic Maintenance	22800.2023.0003	IT	\$100,000
Data Storage Expansion	22800.2024.0001	IT	\$50,000
Capital Asset Management Program	26500.2024.0003	Facility Services	\$95,000
Boiler Replacement - Judicial, Law, ROD	26500.2023.0001	Facility Services	\$240,000
Jail Roof HVAC Unit	26500.2022.0001	Facility Services	\$100,000
Renovation	30100.2018.0001	Sheriff	\$175,000
Total Capital Fund 403			\$1,235,000

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 2024 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 2024 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 appropriate journal entries and work order module entries needed to effectuate the systematic transfers and authorizes revisions to 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 appropriate adjusting journal entries to effectuate the transfers upon request.

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MOVED:
SECONDED:
CARRIED: