

RESOLUTION

NO: 2024-05-054

LIVINGSTON COUNTY

DATE: May 28, 2024

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## Resolution Authorizing Livingston County's 2025 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 2025 Budget will be created utilizing the County's Financial ERP system; and

**THEREFORE, BE IT RESOLVED** that the Livingston County Board of Commissioners hereby adopt the following objectives in the preparation of the 2025 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.

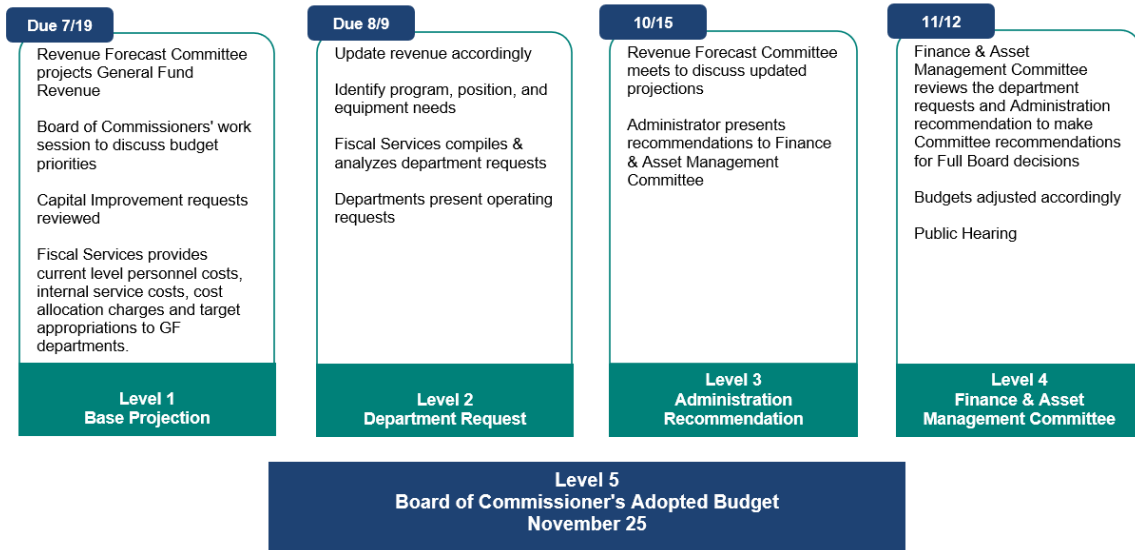
**BE IT FURTHER RESOLVED** that the Board of Commissioners hereby directs that the 2025 budget book format be prepared consistent with the Government Finance Officers Association (GFOA) Distinguished Budget guidelines in creating a document that serves as a Policy Document, Operation Guide, Financial 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:** Revenue Forecasts, 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 2025.
- **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 2024 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 2024 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 2025 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 2025-2029 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 department budget request presentation 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 2025 Livingston County Operating Budget.

**BE IT FURTHER RESOLVED** that the Board of Commissioners hereby direct the budget process be consistent with the above process and within the time frame as presented in the budget calendar below.



## 2025 BUDGET CALENDAR

Date	Meeting	Activity
5/13/2024	FAM Committee	Review and Approve 2025 Budget Process & Calendar
5/28/2024	Board of Commissioners	Approve Resolution to Adopt Millages
6/10/2024	FAM Committee	2025 General Fund Revenue Forecast Presentation
6/12/2024	Work Session	2025 Budget Priorities Determined
7/8/2024	FAM Committee	CIP Presentation
7/19/2024	Internal task - Fiscal Srvs	<b>Level 1</b> Target Budgets to Departments
8/9/2024	Internal task - Departments	Department Budget Requests Level 2 due
		<b>Level 2</b> - Department Presentations - Budget Requests:
9/11/2024	Work Session	General Government & Health and Human Services Departments
9/18/2024	Work Session	*Public Safety, Infrastructure & Development Departments, and Airport
9/25/2024	Work Session	** Judicial, Public Defender, Internal Services Departments, and LETS
10/15/2024	FAM Committee	<b>Level 3</b> - County Administrator 2025 Budget Recommendation
11/1/2024	County Clerk	Notice of Public Hearing of 2025 Budget Published
11/12/2024	FAM Committee	Public Hearing and <b>Level 4</b> - Finance Committee Recommendation
11/25/2024	Board of Commissioners	<b>Level 5</b> Public Adoption of 2025 Budget
* Public Safety: Sheriff, EMS, ME, 911 Dispatch, EM		
**Judicial: Courts & Prosecutor		

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**MOVED:**  
**SECONDED:**  
**CARRIED:**