

RESOLUTION

NO: 2025-04-058

LIVINGSTON COUNTY

DATE: April 28, 2025

Resolution Authorizing Livingston County's 2026 Annual Budget Process & 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 2026 Budget will be created utilizing the County's Financial ERP system; and

THEREFORE, BE IT RESOLVED that the Livingston County Board of Commissioners hereby adopts the following objectives in the preparation of the 2026 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 2026 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 directs 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 2026.
- **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 2025 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.

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- Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.
 - Additional positions requested above current 2025 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 2026 Budget, line-item detail is required for the following:
 - 726000 - 747999 – Supply or moveable equipment 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 2026-2031 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 2026 Livingston County Operating Budget.

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

2026 BUDGET CALENDAR

Date	Meeting	Activity
4/15/2025	FAM Committee	Review and Approve Budget Process & Calendar
5/12/2025	FAM Committee	General Fund Revenue Forecast Presentation
5/27/2025	Board of Commissioners	Approve Resolution to Adopt Millages
5/28/2025	BOC Work Session	Budget Priorities Determined
6/30/2025	Fiscal Services	Level 1 Budgets to Departments
7/14/2025	FAM Committee	CIP Presentation
7/28/2025	Board of Commissioners	Review & File Capital Improvement Plan
8/8/2025	Departments	Level 2 Budget due in Munis
		Level 2 - Department Presentations & Budget Requests:
9/10/2025	BOC Work Session	General Government & Health and Human Services Departments
9/17/2025	BOC Work Session	*Public Safety, Infrastructure & Development Departments, and Airport
9/24/2025	BOC Work Session	** Judicial, Public Defender, Internal Services Departments, and LETS
10/14/2025	FAM Committee	Level 3 Presentation – County Administrator
11/3/2025	County Clerk	Publish Notice of Public Hearing for buddget in newspaper
11/10/2025	FAM Committee	Public Hearing and Level 4 FAM Recommendation
11/24/2025	Board of Commissioners	Adoption of Operating Budget
* Public Safety: Sheriff, EMS, ME, 911 Dispatch, EM		
**Judicial: Courts & Prosecutor		

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MOVED:
SECONDED:
CARRIED: