

RESOLUTION

NO: 2022-05-061

LIVINGSTON COUNTY

DATE: May 9, 2022

---

---

## Resolution Authorizing Livingston County's 2023 Annual Budget Process and Calendar – Fiscal Services

**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 2023 Budget will be created utilizing the MUNIS – ERP system; and

**THEREFORE BE IT RESOLVED** that the Livingston County Board of Commissioners hereby adopt the following objectives in the preparation of the 2023 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. It is acknowledged that this will require:
  - Streamlining work flows
  - Program review and potential elimination of inefficient programs
  - Utilizing technology applications that streamline operations to reduce future costs
  - Eliminate legacy applications that fail to improve efficiency
  - Challenge the status quo in all work processes to promote improvements

**BE IT FURTHER RESOLVED** that the Board of Commissioners hereby directs that the 2023 budget book format be prepared in line 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:

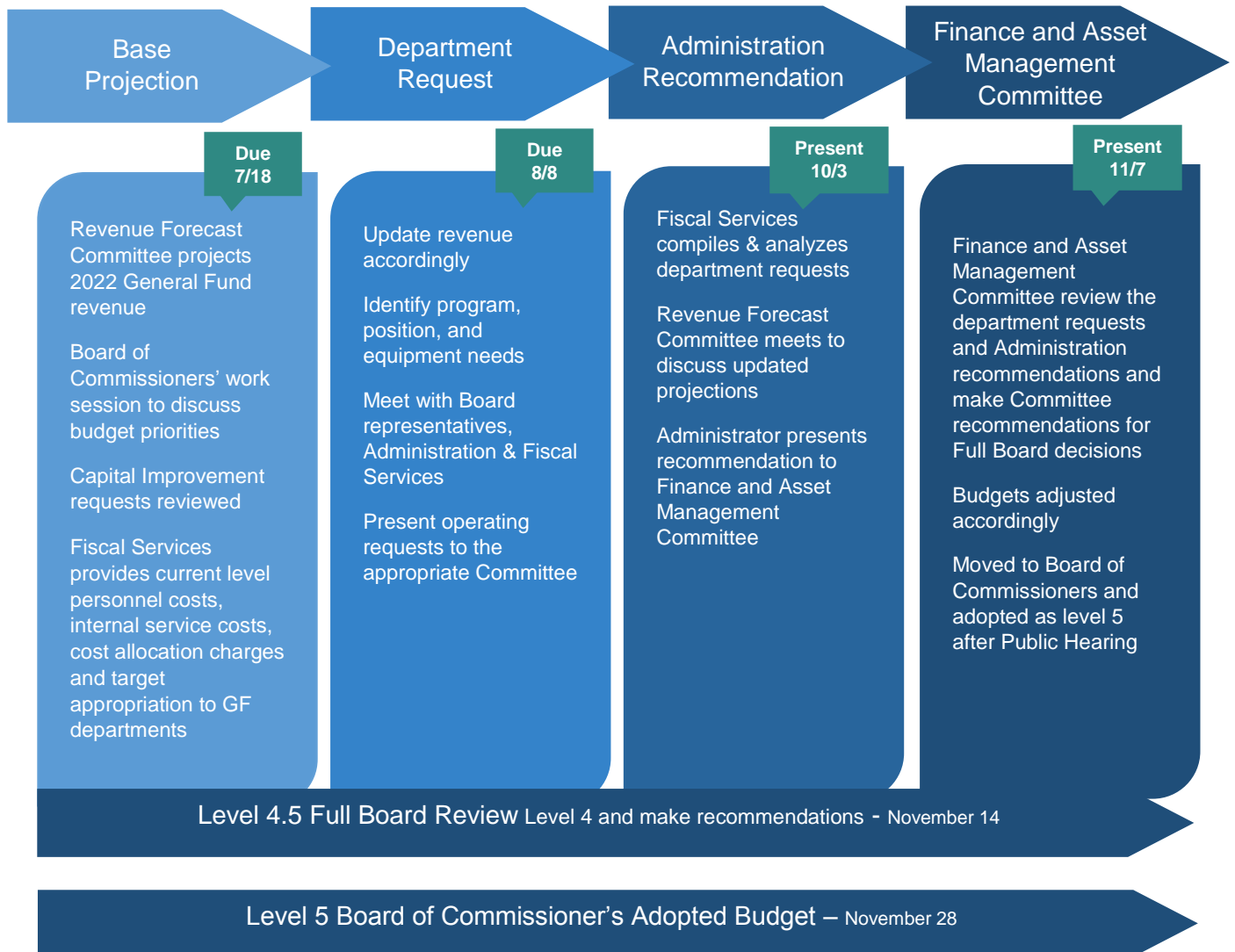
- **Pre-Budget:** Strategic Planning Session(s), Budget Work Session(s), Capital Improvement Plan updates, and Cost Allocation Plan updates are essential for budget planning and to necessary for the Board of Commissioners to set budget priorities and assumptions for Fiscal Year 2023.
- **Level 1 Budget: Base Projection** Departments will be provided with the projected amount of personnel costs, Cost Allocation, Internal Service Fund charges (IT, Facility Services & Car Pool), and a target General Fund appropriation.
  - Staff wage and benefit projections are based on the 2022 approved staffing levels plus any additions authorized by the Board since the adoption of the budget. It is the department responsibility to ensure that the projections accurately capture and reflect all current pay types received by each employee group.
- **Level 2 Budget: Department Request** Departments will prepare all other line-item budget detailed requests and submit through MUNIS.
  - General Fund Departments are to maintain budget requests at or below the target appropriation provided.

- Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.
- Additional positions above the current authorized level are requests for Board consideration only and justification for need and funding of the position(s) must be sustainable within available resources.
- 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 2023 Budget, line-item detail is required for the following:
  - 747000-747999 – Supply purchases > \$5,000
  - 801000-803000 - Professional Consultants, Attorney Fees and Legal Services
  - 817000 – Membership Dues & Registration
  - 819000-819999 – Contract Services
  - 943300-943902 – Software Maintenance
  - 957000-957001 – Professional Development/Employee Training
  - 973000 – Building Improvements
  - 977000-977999 – Capital Equipment – Non General Fund Only
- Capital Projects are those projects with an estimated cost of over \$50,000. These projects should be included in the 2023-2027 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 separate resolution.
  - 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 County Administrator and Deputy County Administrator/Financial Officer, with Board participation, will meet with each of the Department Directors and Elected Officials to discuss their Level 2 Department Requests including positions, reorganizations, programs, and capital projects.
- **Level 3 Budget: Administrator Recommendation.** Based on discussions with departments, analysis of all the requests, and the overall financial position of the County, the County Administrator will present a budget recommendation to the Finance and Asset Management Committee.
- **Level 4 Budget: Finance and Asset Management Committee Recommendation.** The FAM Committee will consider the budgets presented and make final decisions and/or changes.
- **Level 5 Budget: Adopted** Board of Commissioners’ adopts the 2023 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.**

	#	#	#
<b>MOVED:</b>	M. Zajac		
<b>SECONDED:</b>	C. Griffith		
<b>CARRIED:</b>	9-0-0		

# 2023 Budget Process



# 2023 Budget Calendar

May 9, 2022	Board of Commissioners authorizes 2023 Budget Process & Calendar
June 6, 2022	2023 Revenue Forecast Committee General Fund Presentation
June 13, 2022	Board of Commissioners adopts 2023 millages
Week of 6/14-6/17/22	Board of Commissioners Work session - Establish 2023 Budget Priorities
July 11, 2022	Board of Commissioners accepts the Capital Improvement Plan (CIP) report
<b>July 18, 2022</b>	<b>Level 1 Target Allocation/Wage Projections Due to Departments</b>
<b>August 8, 2022</b>	<b>Level 2 Department Requests due in MUNIS</b>
August 22-31, 2022	Meet with Departments to go over Department Requests
September 14, 2022 & September 21, 2022	Work Sessions – Departments Present Level 2 Operating Budget to Board
September 19, 2022	Review & Update Revenue Forecast
<b>October 3, 2022</b>	<b>Level 3 Administration Recommended Budget presentation</b>
<b>November 7, 2022</b>	<b>Level 4 Finance and Asset Management Committee Recommended</b>
<b>November 14, 2022</b>	<b>New Level 4.5 Full Board Review Recommended Budget</b>
<b>November</b> (min 6 days prior to Public Hearing)	Publish Notice of Public Hearing for Budget in Newspaper
<b>November 28, 2022</b>	<b>Level 5 Public Hearing and Adoption of 2023 Budget</b>