

LIVINGSTON COUNTY BUDGET BOOK



***WORKING IN THE DARK
SUCCEEDING
DESPITE UNCERTAINTY***

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LIVINGSTON COUNTY, MICHIGAN

LIVINGSTON COUNTY ADMINISTRATION

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ROBERT R. BLOCK

County Administrator

2008 OPERATING BUDGET MEMORANDUM

TO: LIVINGSTON COUNTY BOARD OF COMMISSIONERS

FROM: ROBERT R. BLOCK - ADMINISTRATOR
LIVINGSTON COUNTY ADMINISTRATION

DATE: AUGUST 24, 2007

As has been the case over the last several years, the poor performance of Michigan's economy has placed a fog of uncertainty over the preparation of the 2008 Livingston County Budget. For example, although the State Legislature finally replaced the Single Business Tax, slumping sales and income tax revenue has created a \$1.0 Billion deficit in the 2008 State budget, which has yet to be resolved. Clearly, the uncertainty at the State level is significant; however, new rules established by the Government Accounting Standards Board require public employers to set aside the cost of retiree health care. Local issues also pose a significant impact on the budget including:

- § Cost of retiree health care;
- § Cost of active employee benefits;
- § Expanded jail capacity and operational costs;
- § Continued erosion of State funding of mandated services;
- § 911 dispatch funding rates and collections;
- § The collapse of the values of real property throughout the State

These, and more, contribute to the uncertainty which currently permeates the decision-making at all levels of government. Although there are some experts who predict the State economy will recover in the next 12-18 months, the reality is that the Michigan Governor and Legislature continue to avoid the difficult decisions necessary to provide long-term financial stability to the State, Counties, Cities, Villages and Townships.

While the annual budget is but a single step from one year to the next, it is critical that budgets are prepared within a long-term vision. As the impact of long ago decisions relative to benefits has now come to claim a major burden on the current and foreseeable budgets, the fiscal impact of today's decisions must be projected well into the future. Because of the lack of clear direction from the State of Michigan, in concert with the inability to accurately and reliably predict future fiscal impacts, the theme for the 2008 Livingston County budget is ***“Working in the Dark - Succeeding through Uncertainty.”***

Absent a clear picture of the future sources of reliable revenues and the ability to prudently predict long-term costs, nearly all areas can be bogged down in the mud of uncertainty. Therefore, it could be difficult to decide on an appropriate direction. Perhaps the only acceptable strategy for the Livingston County Board of Commissioners is not to be distracted and paralyzed by the uncertainty, but provide clarity over those issues which the Board has domain.

Two adages appropriately apply at this point: *“The only way from here is up,”* and *“Behind every dark cloud, there is a silver lining.”* While we may look at the uncertainty of the State economy as a threat or challenge, it also presents opportunities. First, the opportunity to evaluate programs, facilities, activities and functions against Board priorities. The reality is that maintaining the status quo is what will eventually swamp the financial security of Livingston County. Initiated for an entirely different County than Livingston is today, many decade-old programs and services continue to be funded. As a consequence, it is essential that programs, contracts, facilities, and activities be evaluated and matched to today's needs or discarded altogether. The time is past when we can simply continue to support expenditures with little or no benefits because of some long-standing tradition.

A second opportunity is the evaluation of the structure of Livingston County government. The typical Department Director is nearly 54 years of age, with over 15 years of service; 12 are over the age of 55. This suggests a substantial turnover over the next several years. With few exceptions, there is an absence of clear succession. The consequence of this will be a gap between existing and future leadership. This gap will certainly cause a disruption in continuity and stall the operation of a Department. Most non-elected Departments do not have a designated deputy. This absence of a chain of command does not permit the mentoring and training necessary for a smooth and orderly transition of leadership.

An additional organizational issue is the need to review the consolidation of similar activities. Strides have been made over the last several years to create coordination across departmental lines essential to bring about efficiencies while maintaining effectiveness. Here again is an area where long-standing

organizational cultures have stymied, and frequently prevented, the introduction of measures to improve efficiencies by streamlining operations.

Although projecting future costs has been routine to budgeting, the historical method is best described as “flying by the seat of your pants.” In 2007 the Board authorized the preparation of a comprehensive financial model which is based upon hundreds of assumptions in all areas of revenue and expenses in order to provide projections over a 5 year period.

The 5-year financial program was introduced in 2007. This program provides a significant tool in accurately modeling the effects of revenues and expenditure assumptions. As promised, this computer model has provided Administration and the Board with the ability to change the parameters and project the consequences out 5 years. In the preparation of the 2008 County Budget, this model was used considerably. Some of the parameters included in the model which are included in the preparation of the recommended 2008 Budget include:

- ☒ Utilization of the Revenue Sharing Reserve through 2011;
- ☒ Utilization of the Revenue Sharing Reserve as the first source of funds for cash flow needs of the General Fund;
- ☒ Continued slow-down in new construction through 2012, resulting in limited taxable value increases below the rate of inflation;
- ☒ Convergence of the assessed and taxable values on existing real estate leading to limited revenue growth;
- ☒ No replacement of State Shared Revenues;
- ☒ Continued reduction of grant funds from State and Federal programs;
- ☒ Necessity to safeguard available reserves to avoid borrowing to cover cash flow needs as a result of the pull ahead tax year; and,
- ☒ Expenses increasing at the rate of inflation.

The model projects the consequences of these assumptions over the 5-year period to be a continuous erosion of Livingston County’s financial position. The bad news is that if our assumptions prove accurate, expenses will exceed our revenues. The good news is that if Livingston County makes some rather modest reductions in spending now, we can preserve future resources.

FINANCE COMMITTEE APPROVED STRATEGY

The strategy employed in preparing the 2008 Budget was authorized by the Finance Committee in the spring of 2007. This included:

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- ✓ A conservative projection of revenues consistent with those stated above.
 - ✓ Use of the Revenue Sharing Reserve to cover cash flow shortfalls
 - ✓ Preservation of all other reserves to maximize interest earnings.
 - ✓ Limit expenditures to 6.5% over the 2006 audited budget.
 - ✓ A 20% per year reduction in operating expenses or identified one time capital or technology. This is in anticipation of the elimination of State Revenue Sharing at the exhaustion of the Reserve.

In addition to these, it is imperative that all areas of operations be evaluated to cull out expensive but unproductive or parade-type expenditures from all County budgets.

ACTIONS TO REDUCE COSTS

- ↪ Livingston County has taken a lead in confronting the high cost of employee benefits. Five years ago, the Board of Commissioners required that cost increases in health insurance be shared 50/50 with employees. Since that time, annual adjustments in co-pay and deductibles have occurred wherein the employees are sharing in the cost increases. Although this is an important step, health insurance will continue to be a major component of our employee costs.
- ↪ Replaced the defined benefit retiree health insurance benefit for many employees with a defined contribution plan.
- ↪ Continue to manage vacancies against the previously identified positions.
- ↪ Competitively bid all purchases and contracts over \$10,000.
- ↪ Assertive labor relations resulting in timely and appropriate labor agreements.
- ↪ Continuous review of all budgets with special attention to several Departments.
- ↪ Continuously seek to refine employee benefits to match needs with cost effectiveness.

The 2008 Livingston County total departmental requested budget is \$75.8 Million. This represents an increase of 4% over 2007 . The General Fund budget is \$46.7 Million.

Although the recommended budget needs to be balanced against conservative revenue projections, expenses exceeded the 2006 base by over 13%. The General Fund Department requests are currently at 6.3%, while the target for the Board for the General Fund is 5.3%. Therefore, the committees will need to reduce expense requests. It is also equally important that the Committees review the revenue projections so as to maximize funds necessary to cover the costs of services. The Finance Committee, Administration and the Departments need to continuously and aggressively monitor revenues and adjust expenses at the first sign of shortfalls.

Livingston County has established itself as one of the few in Michigan with the fiscal strength to weather this period of uncertainty. Lately, whenever we predict the light at the end of the tunnel to be sky, unfortunately it turns out to be another train. As was stated by our State Representatives at the August 20, Board of Commissioners meeting, there is an absence of clear direction and objectives from the State government to resolve the financial quagmire in which Michigan continues to wallow. Based upon the continued inability of the Michigan Government to effectively lead with a clear objective, Livingston County is forced to continue to take a defensive posture and approach the future with a fiscally conservative perspective.

As always, the preparation of the 2008 Budget did not happen in a vacuum; Elected Officials and Department Directors deserve recognition for their efforts. However, nothing of the complexity of this document can happen without the creativity and effort of a specific few. Special recognition must be extended to:

Carol Sue Jonckheere for generating text, graphics and production;

Douglas Britz and **Cindy Mendoza** for reviewing the departmental budgets for conformity and completeness necessary to insure the accuracy of each submission; and,

Barbara Drake for scheduling, rescheduling and re-scheduling budget meetings.

Last but not least, every effort needs its general and that would be **Belinda Peters**. Belinda provided the constancy which is essential in the budget process. Her attention to the endless details and ability to weave individual threads into the fabric of the budget deserve special recognition and expressions of appreciation for an exceptional job.



RESOLUTION

NO. 2007-11-285

LIVINGSTON COUNTY

DATE: November 5, 2007

RESOLUTION ADOPTING THE 2008 LIVINGSTON COUNTY BUDGET - BOARD OF COMMISSIONERS / FINANCE COMMITTEE

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, the County Administrator submitted a proposed budget as required by statute which implements board policies; and

WHEREAS, the Finance Committee at its October 11, 2007 meeting reviewed the recommendations from the Sub-Committees for the Proposed Budget for each County department under the scope of its policy and recommended adoption of the Proposed 2008 Budget to the Board of Commissioners; and

WHEREAS, on the 9th day of May, 2007, the County of Livingston was allocated 5.0 mills by the County Allocation Board and the Livingston County Board of Commissioners approved the Headlee rolled back millage rate of 3.3897 on September 17, 2007 to support the 2008 General Fund Budget; and

WHEREAS, it is recommended that the 2008 General Fund Budget be approved for the total of \$46,118,643 and Special Revenue and Enterprise Funds approved as shown in the revised Proposed 2008 Budget Plan, as well as the informational summary of projected revenues and expenditures for Internal Service Funds; and

WHEREAS, the recommended 2008 Budget was filed with the Livingston County Clerk on the 15th day of October, 2007.

THEREFORE BE IT RESOLVED that the 2008 General Fund Budget is approved in the amount of \$46,118,643 and revenues shall be appropriated and expenditures budgeted for the 2008 General Fund Budget, Special Revenue Funds, and Enterprise Funds on a fund and cost center basis in the amounts as set out in the attached budget documents which are approved and incorporated herein. Adequate resources are provided in the 2008 Budget to cover the additional cost of salary increases as may be approved by the Board of Commissioners.

BE IT FURTHER RESOLVED that the projected revenues and expenditures for Internal Service Funds is also approved; but not as part of the Livingston County Budget for 2008, pursuant to Public Act 2 of 1968, as amended, as contained in the attached budget document.

BE IT FURTHER RESOLVED, that County revenues and expenditures may vary from those which are currently contemplated and accordingly may be amended from time to time by the Board of Commissioners during the 2008 fiscal year as deemed necessary.

BE IT FURTHER RESOLVED, that the Chief Administrative Officer is authorized to execute transfers among line items and cost centers within limits of \$10,000 per transfer without the prior approval of the Board of Commissioners.

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, safety, and welfare 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) or which costs exceed the revenue generated and which services are not basic to the health, safety, and welfare of the residents of Livingston County and/or the services are provided by others; shall be reduced commensurate with funding levels.

BE IT FURTHER RESOLVED that all County Elected Officials and County Departments shall abide by the Purchasing Policy, as adopted and amended by this Board, for all purchases made with funds appropriated by the Board of Commissioners and these budgeted funds shall be appropriated contingent upon compliance with the Purchasing Policy. The County Clerk shall not be authorized to make payment of any claims not in compliance with such Purchasing Policy and monies so budgeted.

BE IT FURTHER RESOLVED that all County Elected Officials and County Department Heads shall abide by the County Cash Policy, as adopted and amended by this Board.

BE IT FURTHER RESOLVED that all County Elected Officials and County Department Heads shall review departmental fees and make a recommendation, with justification, for fee increases to the Board of Commissioners to cover the costs of providing services.

BE IT FURTHER RESOLVED that the approved Authorized Employee List contained in the attached budget shall limit the number of employees who are authorized to be employed and no funds are appropriated for any position or employees not on the approved Authorized Employee List. Further, there may be a need to increase or decrease various portions of the budget and/or result in the necessity to have a hiring review/freeze and/or layoffs because of unforeseen financial changes. Therefore, the approved Authorized Employee List may be changed from time to time by the Board of Commissioners and/or the Board of Commissioners may impose a hiring freeze. The Elected Officials and County Department Heads shall abide by whatever changes are made by the Board of Commissioners, if any, relative to the approved positions and the number of employees stated in the Authorized Employee List.

BE IT FURTHER RESOLVED that all Departments implement provisional position(s). Upon the vacancy of these positions, the position and funding will be eliminated. The following full-time provisional positions have been identified:

Human Resources	Human Resources and Safety Coordinator
Drain Commissioner	First Vacancy
Drain Commissioner	Administrative Aide
Register of Deeds	Office Assistant; or
Register of Deeds	Senior Deputy Register of Deeds

BE IT FURTHER RESOLVED that in the event the Board imposes a hiring review/freeze and vacancies occur during the existence of that hiring review/freeze, the hiring review/freeze shall be considered, and is hereby declared to be a position reduction on the Authorized Employee List for each such vacated position. Said vacated position shall not be filled, except by specific Board authorization. Further, the existence of a hiring review/freeze, which may be imposed by the Board of Commissioners, shall be, and is hereby declared to be, a contingency on the expenditure of the budgeted funds, as well as on the approved Authorized Employee List.

BE IT FURTHER RESOLVED that all County Elected Officials and County Department Heads will hold any position vacancies that occur during the 2008 fiscal year open for the appropriate duration of time to properly compensate for vacation and/or sick pay-offs to insure personnel expenditures don't exceed the authorized budget.

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MOVED: Commissioner LaBelle
SECONDED: Commissioner Jones
CARRIED: 8-0-1 absent Roll call vote: Ayes: LaBelle, Jones, Randall, VanHouten, Parker, Williams, Rogers, Dolan; Nays: None; Absent: Domas



**GENERAL
FUND**

LIVINGSTON COUNTY GENERAL FUND

REVENUES	2005 Actual	2006 Actual	2007 YTD Actual	2007 Amended	2008 Approved	Percent Change
PUBLIC SAFETY / JUDICIARY: COURT SYSTEM						
License & permits	\$0	\$0	\$50	\$0	\$0	--
Federal Grants	\$1,154,193	\$1,164,795	\$952,748	\$1,105,616	\$233,366	(78.89%)
State Grants	\$1,726,292	\$1,460,760	\$1,168,197	\$1,666,787	\$1,352,532	(18.85%)
Charges for Services	\$2,549,861	\$2,737,946	\$2,624,623	\$2,644,040	\$2,967,817	12.25%
Fines and Forfeits	\$544,755	\$478,087	\$363,834	\$456,000	\$451,000	(1.10%)
Interest and Rents	\$10,150	\$18,067	\$14,759	\$4,000	\$15,000	275.00%
Other Revenue	\$215,259	\$151,247	\$110,317	\$244,840	\$176,810	(27.79%)
Subtotal	\$6,200,510	\$6,010,903	\$5,234,527	\$6,121,283	\$5,196,525	(15.11%)
SHERIFF DEPARTMENT						
Federal Grants	\$191,429	\$101,240	\$59,634	\$86,462	\$94,100	8.83%
State Grants	\$291,902	\$390,345	\$363,602	\$331,916	\$387,000	16.60%
Contributions-Local Units	\$89,786	\$94,815	\$131,650	\$131,650	\$95,825	(27.21%)
Charges for Services	\$1,008,669	\$1,085,096	\$728,765	\$948,516	\$860,600	(9.27%)
Fines and Forfeits	\$840	\$18,984	\$17,285	\$1,200	\$17,250	1337.50%
Other Revenue	\$10,898	\$53,766	\$27,866	\$15,250	\$8,250	(45.90%)
Operating Transfers In	\$91,682	\$36,198	\$0	\$0	\$134,360	--
Subtotal	\$1,685,205	\$1,780,444	\$1,328,802	\$1,514,994	\$1,597,385	5.44%
OTHER PUBLIC SAFETY						
Federal Grants	\$18,295	\$1,077,778	\$667,872	\$668,000	\$300,000	(55.09%)
Subtotal	\$18,295	\$1,077,778	\$667,872	\$668,000	\$300,000	(55.09%)
Total Public Safety / Judiciary	\$7,904,010	\$8,869,125	\$7,231,201	\$8,304,277	\$7,093,910	(14.58%)

LIVINGSTON COUNTY GENERAL FUND, CONT.

EXPENDITURES	2005 Actual	2006 Actual	2007 YTD Actual	2007 Amended	2008 Approved	Percent Change
PUBLIC SAFETY / JUDICIARY: COURT SYSTEM						
Personnel Expenses	\$7,646,042	\$7,929,514	\$6,619,119	\$8,893,542	\$7,048,704	(20.74%)
Operating Supplies	\$205,398	\$233,267	\$148,332	\$304,521	\$244,610	(19.67%)
Other Charges	\$5,679,059	\$5,455,557	\$4,256,317	\$6,357,270	\$7,219,336	13.56%
Capital Outlay	\$8,793	\$18,027	\$9,321	\$25,064	\$15,100	(39.75%)
Subtotal	\$13,539,293	\$13,636,364	\$11,033,088	\$15,580,397	\$14,527,750	(6.76%)
SHERIFF DEPARTMENT						
Personnel Expenses	\$10,824,248	\$11,746,955	\$9,253,894	\$12,451,290	\$12,301,666	(1.20%)
Operating Supplies	\$522,322	\$489,681	\$396,061	\$527,295	\$576,885	9.40%
Other Charges	\$3,006,817	\$3,267,484	\$4,098,627	\$5,511,940	\$3,797,873	(31.10%)
Capital Outlay	\$40,076	\$57,827	\$68,056	\$88,221	\$127,843	44.91%
Subtotal	\$14,393,462	\$15,561,946	\$13,816,638	\$18,578,746	\$16,804,267	(9.55%)
OTHER PUBLIC SAFETY						
Operating Supplies	\$1,127	\$1,230	\$2,835	\$1,300	\$1,300	0
Other Charges	\$64,087	\$97,220	\$90,245	\$205,607	\$210,592	2.42%
Capital Outlay	\$832,617	\$918,582	\$5,013	\$16,000	\$310,000	1837.50%
Subtotal	\$897,830	\$1,017,033	\$98,093	\$222,907	\$521,892	134.13%
Total Public Safety / Judiciary	\$28,830,585	\$30,215,343	\$24,947,818	\$34,382,050	\$31,853,909	(7.35%)

LIVINGSTON COUNTY GENERAL FUND, CONT.

REVENUES	2005 Actual	2006 Actual	2007 YTD Actual	2007 Amended	2008 Approved	Percent Change
INFRASTRUCTURE / DEVELOPMENT						
Licenses & Permits	\$337,508	\$223,332	\$157,332	\$245,000	\$208,850	(14.76%)
State Grants	\$7,257	\$0	\$0	\$0	\$0	--
Contributions-Local Units	\$181,354	\$36,311	\$35,249	\$83,000	\$42,328	(49.00%)
Charges for Services	\$124,024	\$109,735	\$21,346	\$103,400	\$38,050	(63.20%)
Other Revenue	\$416,337	\$280,123	\$111,649	\$309,800	\$287,750	(7.12%)
Subtotal	\$1,066,481	\$649,501	\$325,577	\$741,200	\$576,978	(22.16%)
HEALTH & HUMAN SERVICES						
Federal Grants	\$143,253	\$1,350	\$5,000	\$150,000	\$75,000	(50.00%)
Contributions-Local Units	\$0	\$15,000	\$52,500	\$45,000	\$30,000	(33.33%)
Charges for Services	\$3,730	\$270	\$0	\$10,000	\$0	--
Other Revenue	\$0	\$8,500	\$0	\$0	\$0	--
Subtotal	\$146,983	\$25,120	\$57,500	\$205,000	\$105,000	(48.78%)
GENERAL GOVERNMENT						
Taxes	\$25,770,682	\$28,262,430	\$31,406,203	\$30,430,461	\$30,863,700	1.42%
License & permits	\$129,776	\$116,054	\$103,386	\$130,000	\$130,000	0
State Grants	\$697,121	\$776,652	\$814,795	\$835,803	\$811,285	(2.93%)
Charges for Services	\$3,302,603	\$2,664,754	\$1,510,395	\$1,933,500	\$1,815,400	(6.11%)
Fines and Forfeits	\$39,580	\$23,520	\$0	\$0	\$0	--
Interest and Rents	\$881,680	\$1,201,975	\$665,953	\$544,000	\$775,000	42.46%
Other Revenue	\$1,077,801	\$1,184,663	\$664,796	\$1,067,619	\$1,092,050	2.29%
Operating Transfers In	\$2,584,220	\$2,669,499	\$2,757,592	\$2,749,584	\$2,855,320	3.85%
Subtotal	\$34,483,463	\$36,899,546	\$37,923,120	\$37,690,967	\$38,342,755	1.73%
TOTAL REVENUE	\$43,600,937	\$46,443,292	\$45,537,398	\$46,941,444	\$46,118,643	(1.75%)

LIVINGSTON COUNTY GENERAL FUND, CONT.

EXPENDITURES	2005 Actual	2006 Actual	2007 YTD Actual	2007 Amended	2008 Approved	Percent Change
INFRASTRUCTURE / DEVELOPMENT						
Personnel Expenses	\$2,092,813	\$2,092,609	\$1,637,363	\$2,182,211	\$2,087,227	(4.35%)
Operating Supplies	\$17,995	\$15,678	\$6,745	\$20,754	\$18,720	(9.80%)
Other Charges	\$1,061,075	\$1,124,977	\$835,937	\$1,232,594	\$1,181,421	(4.15%)
Capital Outlay	\$3,203	\$1,500	\$3,076	\$9,200	\$3,700	(59.78%)
Subtotal	\$3,175,086	\$3,234,764	\$2,483,120	\$3,444,759	\$3,291,068	(4.46%)
HEALTH & HUMAN SERVICES						
Personnel Expenses	\$418,031	\$471,709	\$337,058	\$413,809	\$434,849	5.08%
Operating Supplies	\$14,506	\$21,015	\$7,953	\$20,400	\$20,400	0
Other Charges	\$2,500,139	\$2,626,200	\$2,634,567	\$2,805,978	\$2,783,800	(0.79%)
Capital Outlay	\$0	\$6,089	\$1,105	\$2,500	\$2,500	0
Subtotal	\$2,932,676	\$3,125,012	\$2,980,682	\$3,242,687	\$3,241,549	(0.04%)
GENERAL GOVERNMENT						
Personnel Expenses	\$4,442,326	\$4,700,804	\$3,338,223	\$4,340,738	\$4,418,287	1.79%
Operating Supplies	\$209,190	\$279,288	\$112,917	\$232,448	\$340,424	46.45%
Other Charges	\$2,222,722	\$2,330,687	\$2,174,478	\$2,904,630	\$2,962,026	1.98%
Capital Outlay	\$0	\$2,976	\$6,818	\$6,172	\$11,380	84.38%
Subtotal	\$6,874,239	\$7,313,755	\$5,632,436	\$7,483,988	\$7,732,117	3.32%
TOTAL EXPENDITURES						
	\$41,812,586	\$43,888,874	\$36,044,057	\$48,553,484	\$46,118,643	(5.01%)
Excess Over (Under) Exp.	\$1,788,351	\$2,554,418	\$9,493,341	(\$1,612,040)	\$0	
Beginning Fund Balance	\$8,296,249	\$10,339,597	\$13,453,696	\$13,453,696	\$11,841,656	(11.98%)
Fund Balance Adjustment	\$254,997	\$559,681	\$0	\$0		
Ending Fund Balance	\$10,339,597	\$13,453,696	\$22,947,037	\$11,841,656	\$11,026,978	(6.88%)



**SPECIAL
REVENUE
FUNDS**

LIVINGSTON COUNTY SPECIAL REVENUE FUNDS

REVENUES	2005 Actual	2006 Actual	2007 YTD Actual	2007 Amended	2008 Requested	Percent Change
PUBLIC SAFETY / JUDICIARY: COURT SYSTEM						
Federal Grants	\$19,982	\$0	\$0	\$0	\$800,000	--
State Grants	\$0	\$0	\$0	\$0	\$230,000	--
Charges for Services	\$15,025	\$17,350	\$8,385	\$14,940	\$85,450	471.95%
Fines and Forfeits	\$2,029	\$5,722	\$0	\$2,000	\$5,000	150.00%
Interest and Rents	\$3,863	\$7,965	\$6,133	\$4,000	\$8,000	100.00%
Other Revenue	\$772,014	\$909,663	\$662,659	\$968,500	\$1,138,500	17.55%
Operating Transfers In	\$1,871,000	\$1,652,800	\$1,032,876	\$1,747,000	\$2,844,964	62.85%
Subtotal	\$2,683,914	\$2,593,500	\$1,710,052	\$2,736,440	\$5,111,914	86.81%
SHERIFF DEPARTMENT						
Federal Grants	\$39,920	\$190,651	\$85,543	\$59,000	\$81,000	37.29%
State Grants	\$261,854	\$270,495	\$123,080	\$318,589	\$301,837	(5.26%)
Charges for Services	\$0	\$32,680	\$17,912	\$20,000	\$30,000	50.00%
Fines and Forfeits	\$30,062	\$50,538	\$70,640	\$16,000	\$64,000	300.00%
Interest and Rents	\$1,975	\$4,515	\$5,014	\$1,000	\$3,500	250.00%
Other Revenue	\$0	\$19,390	\$280	\$1,000	\$500	(50.00%)
Operating Transfers In	\$13,366	\$46,420	\$25,326	\$103,272	\$109,978	6.49%
Subtotal	\$347,178	\$614,690	\$327,795	\$518,861	\$590,815	13.87%
OTHER PUBLIC SAFETY						
Federal Grants	\$36,841	\$40,729	\$19,283	\$0	\$0	--
State Grants	\$243,136	\$272,297	\$141,645	\$303,000	\$360,000	18.81%
Charges for Services	\$2,906,083	\$2,787,299	\$1,643,917	\$2,968,300	\$3,973,356	33.86%
Interest and Rents	\$72,237	\$109,432	\$59,059	\$59,000	\$55,000	(6.78%)
Other Revenue	\$7,042	\$8,712	\$149	\$0	\$0	--
Subtotal	\$3,265,339	\$3,218,469	\$1,864,053	\$3,330,300	\$4,388,356	31.77%
Total Public Safety / Judiciary	\$6,296,431	\$6,426,660	\$3,901,900	\$6,585,601	\$10,091,085	53.23%

LIVINGSTON COUNTY SPECIAL REVENUE FUNDS, CONT.

EXPENDITURES	2005 Actual	2006 Actual	2007 YTD Actual	2007 Amended	2008 Requested	Percent Change
PUBLIC SAFETY / JUDICIARY: COURT SYSTEM						
Personnel Expenses	\$0	\$0	\$0	\$0	\$1,683,122	--
Operating Supplies	\$0	\$1,158	\$226	\$5,500	\$48,800	787.27%
Other Charges	\$2,031,161	\$2,316,893	\$1,563,049	\$2,890,409	\$3,389,992	17.28%
Capital Outlay	\$0	\$6,964	\$0	\$1,000	\$0	--
Operating Transfers Out	\$16,750	\$0	\$0	\$0	\$0	--
Subtotal	\$2,047,911	\$2,325,015	\$1,563,275	\$2,896,909	\$5,121,914	76.81%
SHERIFF DEPARTMENT						
Personnel Expenses	\$157,154	\$175,425	\$101,473	\$191,141	\$196,120	2.60%
Operating Supplies	\$8,699	\$19,240	\$3,386	\$15,400	\$10,810	(29.81%)
Other Charges	\$143,962	\$163,727	\$79,394	\$250,820	\$253,885	1.22%
Capital Outlay	\$59,275	\$52,015	\$49,750	\$60,000	\$130,000	116.67%
Operating Transfers Out	\$74,932	\$0	\$0	\$0	\$0	--
Subtotal	\$444,022	\$410,407	\$234,002	\$517,361	\$590,815	14.20%
OTHER PUBLIC SAFETY						
Personnel Expenses	\$1,761,669	\$1,915,917	\$1,242,697	\$2,166,171	\$2,170,020	0.18%
Operating Supplies	\$18,055	\$17,475	\$7,619	\$19,500	\$19,500	0.00%
Other Charges	\$915,985	\$982,292	\$478,991	\$1,040,520	\$1,020,751	(1.90%)
Capital Outlay	\$286,674	\$34,231	\$42,629	\$665,000	\$1,105,000	66.17%
Debt Service	\$12,102	\$12,102	\$0	\$0	\$0	--
Subtotal	\$2,994,486	\$2,962,017	\$1,771,937	\$3,891,191	\$4,315,271	10.90%
Total Public Safety / Judiciary	\$5,486,418	\$5,697,439	\$3,569,214	\$7,305,461	\$10,028,000	37.27%

LIVINGSTON COUNTY SPECIAL REVENUE FUNDS, CONT.

INFRASTRUCTURE / DEVELOPMENT

Interest & Rents	\$18,700	\$26,547	\$13,429	\$17,000	\$23,000	35.29%
Subtotal	\$18,700	\$26,547	\$13,429	\$17,000	\$23,000	35.29%

HEALTH & HUMAN SERVICES

Taxes	\$1,776,670	\$2,129,855	\$2,269,719	\$2,211,000	\$2,397,335	8.43%
License & permits	\$652,394	\$548,383	\$408,599	\$533,298	\$487,020	(8.68%)
Federal Grants	\$2,494,615	\$3,021,558	\$1,598,723	\$2,865,373	\$3,311,751	15.58%
State Grants	\$1,111,538	\$1,054,586	\$671,209	\$1,368,433	\$1,295,854	(5.30%)
Charges for Services	\$3,601,578	\$3,801,149	\$3,103,681	\$4,519,159	\$5,500,335	21.71%
Interest and Rents	\$86,667	\$155,654	\$100,206	\$102,500	\$153,000	49.27%
Other Revenue	\$170,059	\$395,035	\$30,895	\$67,700	\$99,400	46.82%
Operating Transfers In	\$809,267	\$737,104	\$635,328	\$517,105	\$744,209	43.92%
Subtotal	\$10,702,789	\$11,843,325	\$8,818,358	\$12,184,568	\$13,988,904	14.81%

GENERAL GOVERNMENT

Taxes	\$7,766,507	\$7,759,006	\$643	\$4,000	\$1,850	(53.75%)
State Grants	\$143,652	\$427,390	\$232,899	\$180,000	\$240,000	33.33%
Charges for Services	\$426,674	\$347,291	\$183,865	\$293,000	\$310,000	5.80%
Interest and Rents	\$152,660	\$441,948	\$326,509	\$445,300	\$70,000	(84.28%)
Other Revenue	\$0	\$25	\$0	\$0	\$0	--
Operating Transfers In	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	0.00%
Subtotal	\$8,495,493	\$8,981,660	\$749,916	\$928,300	\$627,850	(32.37%)

TOTAL REVENUE	\$25,513,413	\$27,278,191	\$13,483,603	\$19,715,469	\$24,730,839	25.44%
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LIVINGSTON COUNTY SPECIAL REVENUE FUNDS, CONT.

INFRASTRUCTURE / DEVELOPMENT						
Other Charges	\$17,000	\$17,000	\$4,250	\$17,000	\$17,000	--
Subtotal	\$17,000	\$17,000	\$4,250	\$17,000	\$17,000	--
HEALTH & HUMAN SERVICES						
Personnel Expenses	\$6,615,812	\$6,798,202	\$4,180,053	\$7,200,362	\$7,872,062	9.33%
Operating Supplies	\$790,721	\$465,274	\$269,815	\$446,380	\$466,125	4.42%
Other Charges	\$2,828,101	\$3,470,657	\$1,968,480	\$3,720,889	\$4,255,325	14.36%
Capital Outlay	\$210,432	\$310,814	\$450,670	\$504,500	\$1,189,700	135.82%
Subtotal	\$10,445,067	\$11,044,948	\$6,869,019	\$11,872,131	\$13,783,212	16.10%
GENERAL GOVERNMENT						
Personnel Expenses	\$38,869	\$15,527	\$5,796	\$21,802	\$13,400	(38.54%)
Operating Supplies	\$47,943	\$1,213	\$4,016	\$57,100	\$54,050	(5.34%)
Other Charges	\$332,596	\$638,142	\$142,798	\$322,559	\$274,562	(14.88%)
Capital Outlay	\$77,590	\$77,725	\$14,729	\$25,000	\$7,000	(72.00%)
Operating Transfers Out	\$2,584,220	\$2,669,499	\$2,757,592	\$2,669,499	\$2,840,320	6.40%
Subtotal	\$3,081,218	\$3,402,106	\$2,924,930	\$3,095,960	\$3,189,332	3.02%
TOTAL EXPENDITURES	\$19,029,704	\$20,161,493	\$13,367,413	\$22,290,552	\$27,017,544	21.21%
Excess Over (Under) Exp.	\$6,483,709	\$7,116,698	\$116,190	(\$2,575,083)	(\$2,286,705)	
Beginning Fund Balance	\$13,466,193	\$19,949,902	\$27,066,600	\$27,066,600	\$24,491,517	(9.51%)
Fund Balance Adjustment	\$0	\$0	\$0	\$0		
Ending Fund Balance	\$19,949,902	\$27,066,600	\$27,182,790	\$24,491,517	\$22,204,812	(9.34%)



**INTERNAL
SERVICE
FUNDS**

LIVINGSTON COUNTY INTERNAL SERVICE FUNDS

REVENUES	2005 Actual	2006 Actual	2007 YTD Actual	2007 Amended	2008 Requested	Percent Change
GENERAL GOVERNMENT						
Charges for Services	\$97,780	\$70,837	\$22,529	\$131,307	\$130,065	(0.95%)
Interest and Rents	\$179,999	\$179,999	\$114,732	\$179,999	\$172,473	(4.18%)
Other Revenue	\$1,821,650	\$1,942,783	\$571,537	\$2,095,346	\$1,809,619	(13.64%)
Operating Transfers In	\$10,785,936	\$11,001,250	\$7,519,685	\$12,058,878	\$12,806,016	6.20%
Subtotal	\$12,885,364	\$13,194,869	\$8,228,483	\$14,465,530	\$14,918,173	3.13%

TOTAL REVENUE	\$12,885,364	\$13,194,869	\$8,228,483	\$14,465,530	\$14,918,173	3.13%
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EXPENDITURES	2005 Actual	2006 Actual	2007 YTD Actual	2007 Amended	2008 Requested	Percent Change
GENERAL GOVERNMENT						
Personnel Exp.	\$9,249,501	\$8,460,846	\$5,644,451	\$9,597,171	\$9,972,844	3.91%
Operating Supplies	\$520,344	\$455,508	\$272,691	\$522,287	\$499,630	(4.34%)
Other Charges	\$3,269,361	\$3,261,443	\$1,602,792	\$3,227,097	\$3,039,466	(5.81%)
Capital Outlay	\$101,196	\$328,519	\$513,300	\$862,332	\$1,157,109	34.18%
Debt Service	\$0	\$1,557	\$5,723	\$0	\$1,650	--
Subtotal	\$13,140,402	\$12,507,873	\$8,038,957	\$14,208,887	\$14,670,699	3.25%

TOTAL EXPENDITURES	\$13,140,402	\$12,507,873	\$8,038,957	\$14,208,887	\$14,670,699	3.25%
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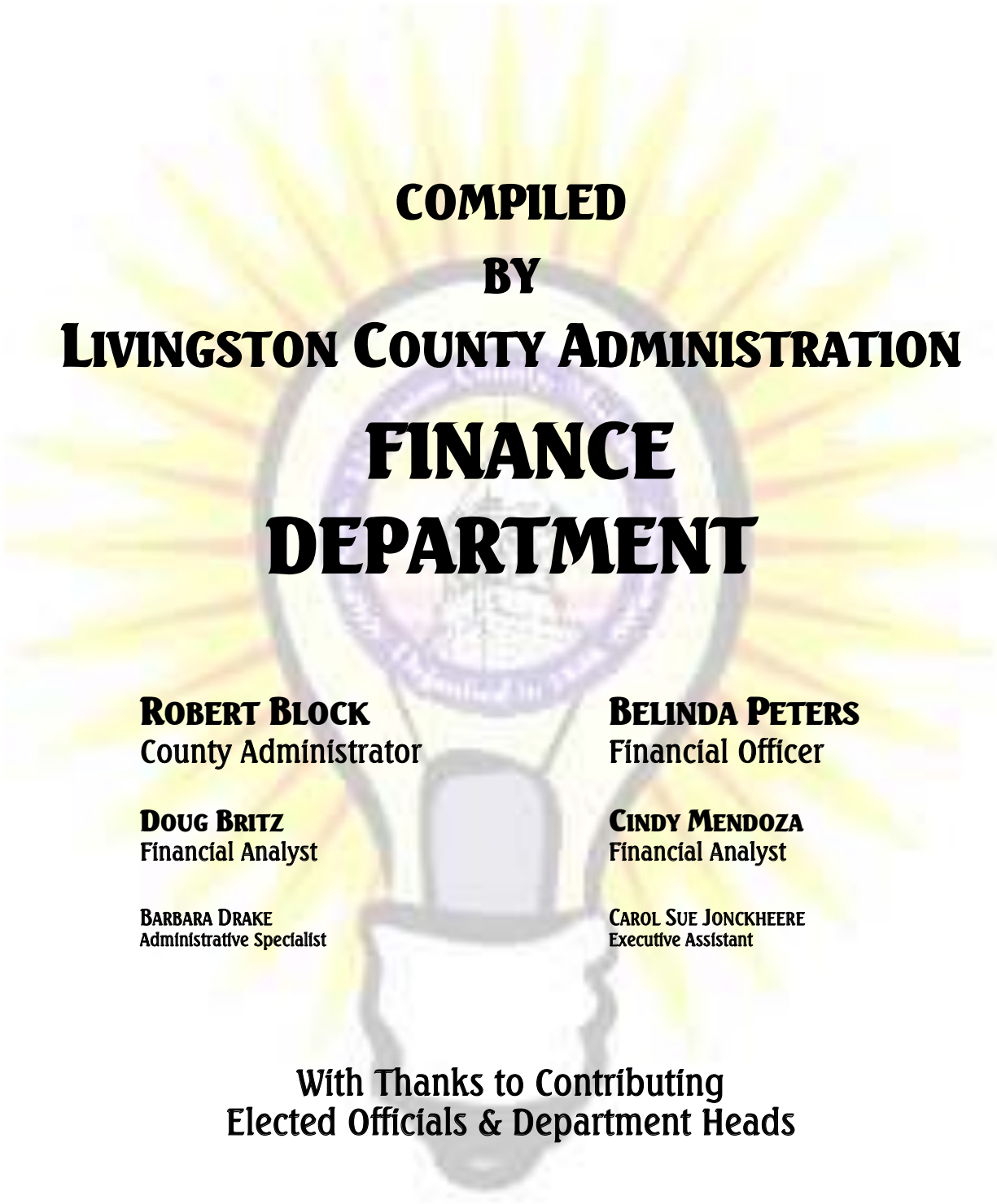
Increase (Decrease) in Ret. Earn.	(\$255,038)	\$686,996	\$189,526	\$256,643	\$247,474	
Beginning Fund Balance	\$3,046,306	\$2,791,268	\$3,478,264	\$3,478,264	\$3,734,907	7.38%
Fund Balance Adjustment	\$0	\$0	\$0	\$0		
Ending Fund Balance	\$2,791,268	\$3,478,264	\$3,667,790	\$3,734,907	\$3,982,381	6.63%



**ENTERPRISE
FUNDS**

LIVINGSTON COUNTY ENTERPRISE FUNDS

REVENUES	2005 Actual	2006 Actual	2007 YTD Actual	2007 Amended	2008 Requested	Percent Change
INFRASTRUCTURE / DEVELOPMENT						
Taxes	\$29,636	\$30,742	\$20,161	\$34,050	\$38,640	13.48%
Licenses & Permits	\$2,932,207	\$1,715,545	\$756,136	\$1,736,545	\$1,277,171	(26.45%)
Charges for Services	\$1,036,303	\$949,943	\$586,440	\$1,114,018	\$1,105,288	(0.78%)
Interest and Rents	\$139,004	\$171,456	\$95,483	\$110,278	\$172,661	56.57%
Other Revenue	\$20,390	(\$784,295)	\$10,693	\$9,000	\$57,215	535.72%
Subtotal	\$4,157,540	\$2,083,391	\$1,468,912	\$3,003,891	\$2,650,975	(11.75%)
HEALTH & HUMAN SERVICES						
Federal Grants	\$1,031,013	\$1,362,006	\$521,949	\$2,681,429	\$1,135,377	(57.66%)
State Grants	\$606,336	\$703,103	\$387,105	\$699,089	\$929,082	32.90%
Charges for Services	\$107,450	\$154,377	\$93,887	\$149,512	\$156,000	4.34%
Interest and Rents	\$73,998	\$73,668	\$42,903	\$77,624	\$102,239	31.71%
Other Revenue	\$172,909	\$198,471	\$76,049	\$151,731	\$151,000	(0.48%)
Subtotal	\$1,991,707	\$2,491,624	\$1,121,893	\$3,759,385	\$2,473,698	(34.20%)
TOTAL REVENUE						
	\$6,149,247	\$4,575,015	\$2,590,805	\$6,763,276	\$5,124,673	(24.23%)
EXPENDITURES						
INFRASTRUCTURE / DEVELOPMENT						
Personnel Expenses	\$2,601,204	\$2,064,534	\$910,138	\$1,763,086	\$1,456,500	(17.39%)
Operating Supplies	\$301,926	\$357,659	\$244,152	\$407,255	\$447,830	9.96%
Other Charges	\$1,087,775	\$634,614	\$316,092	\$652,191	\$553,347	(15.16%)
Capital Outlay	\$41,053	\$70,840	\$11,344	\$144,000	\$175,568	21.92%
Subtotal	\$4,031,958	\$3,127,647	\$1,481,726	\$2,966,532	\$2,633,245	(11.23%)
HEALTH & HUMAN SERVICES						
Personnel Expenses	\$1,092,324	\$1,356,555	\$858,052	\$1,330,651	\$1,484,901	11.59%
Operating Supplies	\$167,318	\$179,087	\$113,192	\$182,349	\$200,728	10.08%
Other Charges	\$792,365	\$883,466	\$326,048	\$703,970	\$612,944	(12.93%)
Capital Outlay	\$0	\$0	\$560,973	\$364,711	\$175,125	(51.98%)
Subtotal	\$2,052,007	\$2,419,108	\$1,858,265	\$2,581,681	\$2,473,698	(4.18%)
TOTAL EXPENDITURES						
	\$6,083,965	\$5,546,755	\$3,339,991	\$5,548,213	\$5,106,943	(7.95%)
Ending Fund Balance						
	\$65,282	(\$971,740)	(\$749,186)	\$1,215,063	\$17,730	



**COMPILED
BY
LIVINGSTON COUNTY ADMINISTRATION
FINANCE
DEPARTMENT**

ROBERT BLOCK
County Administrator

DOUG BRITZ
Financial Analyst

BARBARA DRAKE
Administrative Specialist

BELINDA PETERS
Financial Officer

CINDY MENDOZA
Financial Analyst

CAROL SUE JONCKHEERE
Executive Assistant

**With Thanks to Contributing
Elected Officials & Department Heads**