





# LIVINGSTON COUNTY, MICHIGAN

## LIVINGSTON COUNTY ADMINISTRATION

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ROBERT R. BLOCK  
County Administrator

## MEMORANDUM

**TO: LIVINGSTON COUNTY BOARD OF COMMISSIONERS**

**FROM: ROBERT R. BLOCK - ADMINISTRATOR**

**MAGGIE E. JONES - BOARD CHAIRMAN**

**JOHN E. LA BELLE - FINANCE COMMITTEE CHAIRMAN**

**RE: 2010 LIVINGSTON COUNTY BUDGET**

**DATE: NOVEMBER 5, 2009**

The attached 2010 Livingston County budget balances expenditures against realistic revenues. As previously planned, the 2010 budget uses \$1.02 million of directed savings from the 2008 operating budget. Traditionally, a fiscal year links the past with the future. In more economically stable times, the process is simply one of projecting increasing expenses against increasing revenues. However, the current Michigan economy is anything but stable. Unfortunately, while the nation has experienced a recession over the last year, the State of Michigan has been in the grips of a recession for the better part of the last decade. Consequently, preparing the 2010 budget required the acute awareness of the future as it relates to a number of complex and inter-related issues, including:

- ↑ Michigan continues to lead the nation in percentage of unemployed.
- ↓ SEMCOG population and employment projections do not anticipate a return to the 2000 levels for at least 20 years.
- ↑ Projected future job growth will be in medical and service sectors at incomes substantially below traditional levels. It appears the State is encouraging the location of "Green" industries which promise employment in new technologies. However, when all the dust settles, it will take decades for Michigan to recover employment levels of just a few years ago.
- ↓ Tax base will continue to decline well into the next decade and perhaps continue until employment numbers return.
- ↓ For the first time, the State Treasurer has ordered an actual negative cost of living factor be applied against property values in 2010.
- ↑ Foreclosed homes sales prices dominate the market.
- ↑ The 2009 tax sales for properties delinquent in 2006 included a number of "no-bids." Consequently jurisdictions who received funds from the purchase of the delinquent tax role will be required to repay the fund. The delinquent tax sale in 2009 totaled \$2.8 million. Only \$0.8 million was sold. It is

anticipated that the level of delinquent taxes including unpaid special assessments will increase exponentially over the next several years.

⇄ Additional threats against Livingston County’s finances include:

- ⇒ Potential inability of townships to meet the contractual obligations to pay debt service on bond obligations.
- ⇒ The obligation to meet the debt payments on outstanding bonds with the backing of the County’s full faith and credit. This obligation is estimated at between \$1 million and \$3 million per year.
- ⇒ Increase in required contribution to fund employment pensions.
- ⇒ Double digit increases in health insurance costs.
- ⇒ Escalating requirement to fund the liability for retiree health insurance.

Livingston County has maintained an enviable balance in its various reserves. In fact, many may argue that the existence of these reserves negates the need for a frugal approach to spending. However, the Board of Commissioners must maintain discipline in managing these reserves in order to respond to the above threats. The road ahead clearly will not be easy or free of unanticipated obstacles. Nonetheless, maintaining a prudent and conservative approach has and will continue to serve the County well.

Those who discount the above as unnecessary gloom and doom must be reminded that undue optimistic exuberance and speculation is what caused the collapse of our economy in the first place.

## ⌘ REVENUES ⌘

Traditionally, conservative budgeting suggests estimating revenues realistically but conservatively, which means the estimates tend to be less than what is actually realized. Actual revenues and expenses, unfortunately, are only available at the close of the fiscal year. Consequently, in order to avoid the need for mid-year adjustments to either spend surplus or reduce expenses, it is critical that estimates for both revenues and expenses be as tight and realistic as possible.

Revenues projected for fiscal year 2010 are 7.7% below 2009. This decline can be attributed to several factors all related to the current “Great Recession.” These declines are the result of the following:

- ⇄ Continued decline of the real estate taxable value.
- ⇄ Continued historically low interest earnings.
- ⇄ Slow pay of property taxes.
- ⇄ Shrinking revenues from fines and charges.

The sum total of these reductions for 2010 is a loss to the General fund of \$3.45 million compared to the 2009 fiscal year.

## ⌘ EXPENDITURES ⌘

Inasmuch as counties are governmental entities directed by State Constitution and/or statute to maintain certain elected offices, as well as conduct specific responsibilities, many expenses are mandated. The Michigan Constitution requires the following offices; also shown is the 2010 recommended budget:

|                                      |             |
|--------------------------------------|-------------|
| Board of County Commissioners: ..... | \$500,510   |
| Clerk: .....                         | \$1,050,344 |
| Treasurer: .....                     | \$931,084   |

|                                      |                            |
|--------------------------------------|----------------------------|
| Register of Deeds: .....             | \$647,040                  |
| Drain Commissioner:.....             | \$2,259,422                |
| Prosecutor: .....                    | \$2,241,210                |
| Convention Tax/Substance Abuse:..... | \$447,378                  |
| Sheriff: .....                       | <u>\$14,532,403</u>        |
| <b>TOTAL: .....</b>                  | <b><u>\$22,609,391</u></b> |

Livingston County is required by statute and court decisions to fund all reasonable and necessary costs for the Circuit, Probate, and District Courts, as well as the Friend of the Court. The recommended 2010 appropriation for all courts is **\$10,758,139**.

Further the County is required to fund parts or all of the following Departments:

|   |                           |
|---|---------------------------|
| Livingston County Health Department: .....      | \$742,251                 |
| Livingston County Community Mental Health:..... | \$600,470                 |
| Equalization:.....                              | \$622,134                 |
| Medical Examiner: .....                         | \$254,201*                |
| Veteran Affairs: .....                          | \$216,573*                |
| Animal Control:.....                            | <u>\$ 319,503</u>         |
| <b>TOTAL: .....</b>                             | <b><u>\$2,755,132</u></b> |

\* not entirely general fund

Support necessary for the operation of the above Departments include the following:

|  |                           |
|--|---------------------------|
| County Administration: .....           | \$616,066                 |
| Information Technology*:.....          | \$792,966                 |
| Building Services*:.....               | \$26,414                  |
| Human Resources/Labor Relations: ..... | \$224,326                 |
| General Counsel: .....                 | \$129,500                 |
| Motor Pool*:.....                      | \$0                       |
| Purchasing: .....                      | \$224,757                 |
| Auditing:.....                         | \$108,878                 |
| Liability Insurance:.....              | \$1,150,000               |
| Capital Replacement:.....              | \$667,500                 |
| Contingencies: .....                   | <u>\$ 683,378</u>         |
| <b>TOTAL: .....</b>                    | <b><u>\$4,623,785</u></b> |

\* Amount in these departments is general fund allocation. Total expenditures in these departments are derived from contributions from other departments.

The county also provides certain expenditures due to grant funding and if that grant funding were to cease, the expenditures go away as well those are listed below:

|                             |                            |
|-----------------------------|----------------------------|
| Emergency Management: ..... | \$295,300                  |
| OLSHA: .....                | <u>\$150,000</u>           |
| <b>TOTAL: .....</b>         | <b><u>\$445,300</u></b>    |
| <b>GRAND TOTAL: .....</b>   | <b><u>\$41,191,747</u></b> |

Recognizing that the total 2010 General Fund expenditures are projected to be \$42,321,932 compared to the above required expenses of \$41,191,747, the reality is that there is \$1,130,185 or 2.7% available for discretionary activities.

The following are discretionary appropriations included in the general fund:

|   |                           |
|---|---------------------------|
| Oakland County Human Service Agency:..... | \$117,617                 |
| Area Agency on Aging: .....               | \$78,688                  |
| Livingston County Senior Meals:.....      | \$28,400                  |
| MSU Extension:.....                       | \$205,402                 |
| Animal Shelter: .....                     | \$234,978                 |
| Catholic Social Services: .....           | \$27,000                  |
| Planning Department: .....                | \$354,901                 |
| Economic Development: .....               | \$55,242                  |
| Small Business Center: .....              | \$ 33,480                 |
| <b>TOTAL: .....</b>                       | <b><u>\$1,135,708</u></b> |

Finally, the following Departments are funded primarily through fees and charges or grants and not dependent on General Funds for support:

- 911 / Central Dispatch
- Emergency Medical Services
- Livingston County Essential Transportation system
- Airport
- Department of Building and Safety Engineering
- Michigan Works

The purpose of this exercise is to demonstrate that County Government is a complex, inter-related system of constitutionally, statutorily, contractually and service-oriented activities, programs and services. The consequence is that while the levels of activities may be at the discretion of the Board of Commissioners, the obligation to provide the services are not.

### ⌘ SPENDING REDUCTIONS ⌘

The Board of Commissioners adopted a number of actions to reduce the costs of Livingston County government in 2009, 2010 and beyond. County employees are the single largest asset, but also comprise the single largest expense category. The Board realized that cost needed to be reduced, but not at the expense of substantial service reductions. In addition, a conscience decision was made to avoid seeking unduly harsh sacrifice by our employees. Consequently, the Board ordered the following adjustment to all employee groups with the caveat that expenses be reduced for unionized employee groups in anticipation of completed bargaining:

- Continuing a hiring freeze for all vacant positions funded through the General fund.
- Employees hired after August 1, 2009, will participate in a hybrid pension plan. Employees hired prior to this date, may convert to the hybrid plan.
- For employees hired prior to November, 2009:
  - Assessing a 5% employee participation in the pension costs for eligible employees.
  - Assessing a 5% in 2009, and 10% in 2010 employee participation toward the cost of health insurance.

- Converted non-vested employees into the defined contribution retiree health savings plan
- For employees hired after November, 2009:
  - Eliminating defined contribution retiree health savings plan.
  - Increasing the employee participating to 20% for health insurance.
  - Instituting a negative salary adjustment of 2.5%.

In order to encourage employees eligible to retire to retire, the Board also authorized a retirement incentive program. A similar, but slightly more generous, program was approved for the 2009 budget. This program serves two purposes. Because of the hiring freeze, in concert with the vacancies created by the retirement incentive, the organization will be forced to examine its priorities and structure in order to function with fewer employees. In addition, in those cases where the Board of Commissioners determines the need to replace the vacant position, the revised and reduced cost of newly hired employees provide necessary reductions in spending.

Historically, Livingston County has contracted with outside groups to provide services. While this continues to provide a less expensive alternative, during this time of declining resources, every relationship must be scrutinized. For the 2010 budget, the services for each group were evaluated with adjustments made depending on the ability of the community needs. The 2010 allocation made to outside groups has been reduced overall by 5-10%.

## ∞ FUTURE CHALLENGES ∞

In the last year, Livingston County has accomplished more than most other governments to contain costs. We collectively wish to express our appreciation and admiration to our employees for having the maturity and knowledge to recognize the steps necessary to reduce costs and preserve jobs. Unfortunately, while the Board of Commissioners made difficult decisions in 2009, arduous efforts will continue well into the future. The continuing calamity of the State's economy, coupled with the limited ability of Livingston County to raise revenues in the face of increasing expenses, will require adjustments in the way in which business is conducted. Livingston County must seek to create partnerships with Townships, as well as surrounding Counties, in order to reduce unit costs achievable through greater economies of scale.

“Leaders must plan beyond their tenure and see beyond their experience.” This axiom has never been truer than today. The State of Michigan, its Counties, Cities, Villages, Townships and School Districts must evolve to operate within what has been called the “New Reality.” Gone, perhaps for good, are the days when these thousands of governmental institutions existed independent of one another. The “New Reality” will not sustain the structures of the past. Consolidation, coordination, rationalization, regionalization and elimination will be required to create a stable fiscal foundation for governments to continue.

“A blind man on a galloping horse can see” that a number of steps must be taken if we are to survive the challenges ahead. It is critical that the Board develop a road map to the future. Serious consideration must be provided for the following:

- Current county government structure in Michigan was created prior to the Civil War. This system was never designed to meet the complexities of the 21st Century. For example, in the 19th century, there was no need for employees beyond the elected officials. Because of simplicity, it made sense in 1836 for the elected Clerk to maintain the County's finances. However given all the requirements, standards and complexity of the financial systems, it is time that Livingston

County adopt the Controller form of government transferring the responsibilities to an individual properly educated and trained and accountable directly to the Board of Commissioners.

- Reduce the number of management employees by streamlining the organizational structure. Eliminate duplication and overlap by consolidating Departments/Activities. For example,
  - Eliminate the separate Register of Deeds and assign the responsibilities to the County Clerk.
  - Discontinue mandatory Township zoning reviews and consolidate Economic Development functions with the Planning Department.
  - Create the Department of Human Resources/Labor Relations.
  - Inasmuch as the District, Circuit and Probate Courts share a concurrent jurisdiction, it is imperative that a way be found to consolidate and coordinate similar functions and activities across all the Courts.
  - Work with other Counties to reduce overhead and create improved efficiencies of functions. Information Technology; Purchasing; Administrative oversight; and, Financial Management are just a few examples which multiple County agencies will realize cost reductions. We are pleased that the Livingston County Department of Public Health has already placed a number of these ideas into practice.
  - Faced with the projected economic challenges Livingston County must find a way to create true partnerships with the Cities, Townships and Villages within its borders. No County possesses the fiscal strength to provide local services absent Township financial support. County millage rates were never intended to fund police protection throughout the County. Yes, public safety is important, but it will require the financial participation from all local governments.
  - Finally, as a consequence of the financial burden of publicly funded speculative utility infrastructure installation for unrealized land development, a concern must be raised regarding the ability of a number of Townships to meet the annual debt service obligations. Livingston County may very well find itself in a position where it must fund the debt in order to preserve its credit rating. In anticipation of this exposure, it is imperative that the Board maintain a strong cash position and avoid the temptation to support operations through the reserves.

Livingston County has been able to manage the way it has because of prudent financial decisions. While the budget is a stepping stone connecting the past to the future, the path we find ourselves traveling is marred by obstacles and uncertainty. Clearly, the uncertainty of the future requires visionary leadership in order to manage resources. Compared to other counties, Livingston County's fiscally conservative approach has and will continue to prove great value.

The preparation of the 2010 Budget was truly an organization-wide effort. Livingston County employees have demonstrated an understanding of the limits of this economy and a willingness to bear the personal burdens to reduce overall costs in order to preserve jobs. This willingness must not ever be taken for granted, but recognized and appreciated.

Finally, Elected Officials, Department Directors and staff are due recognition for the efforts and understanding of the goals in preparing budget requests. In addition, as always, the burden of working out the details; finding additional opportunities for spending reductions and compiling the many individual pieces into a comprehensive document fall on a few. It is appropriate therefore to recognize and express our appreciation to Financial Analysts, Cindy Mendoza, Darren Speer and Roberta Bennett, who worked diligently in sorting through the Department budget submissions to insure entirety and consistency with Board Policies. Once again, Carol Jonckheere, Executive Assistant, demonstrated her expertise in designing

the graphics, layout and preparing the document for publication. Lastly, the energy and determination essential to bring the process to completion is due to the efforts of Belinda Peters, Deputy County Administrator/Finance Director. Without Belinda's grasp and understanding of the complex relationship of the internal components, the budget would never have come together into a single coordinated document.

Sincerely,



**ROBERT R. BLOCK**  
COUNTY ADMINISTRATOR



**MAGGIE E. JONES**  
LCBC CHAIRMAN



**JOHN E. LA BELLE**  
LCBC VICE-CHAIR

/csj

**RESOLUTION ADOPTING THE 2010 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 Board sub-committees and Finance Committee has requested and reviewed the proposed line-item budget for each County department, including the courts, under the scope of its policy, and recommends adoption of the Proposed 2010 Budget to the Board of Commissioners; and

**WHEREAS,** on the 28th day of May, 2009, the County of Livingston was allocated 5.0 mills by the County Tax Allocation Board and the Livingston County Board of Commissioners approved the Headlee rolled back millage rate of 3.3897 on June 15, 2009, to support the 2010 General Fund Budget; and

**WHEREAS,** it is recommended that the 2010 General Fund Budget be approved for the total of \$42,321,932 and Special Revenue and Enterprise Funds approved as shown in the Proposed 2010 Budget Plan, as well as the informational summary of projected revenues and expenditures for Internal Service Funds; and

**WHEREAS,** the recommended 2010 Budget was filed with the Livingston County Clerk on the 20th day of November, 2009; pursuant to state statute; and

**THEREFORE BE IT RESOLVED** that the 2010 General Fund Budget is approved in the amount of \$42,321,932 and revenues shall be appropriated and expenditures budgeted for the 2010 General Fund Budget, Special Revenue Funds, and Enterprise Funds on a fund and cost center basis in the amounts set forth below.

**BE IT FURTHER RESOLVED,** that the recommendations of the Sub-Committees for:

- Circuit Court: Designate \$15,000 in General Fund contingency for Circuit Court Visiting Judge; and, Reinstate Employee Training / Seminars to \$4,500.00.
- MSU Extension: Reinstate \$6,000 - Revenues - Charges for Services; and, Reinstate \$7,023 in Expenditures.
- Board of Commissioners: Reinstate \$1,500 for Chamber of Commerce Dues; are incorporated into the Departments' budgets.

| PROSECUTING ATTORNEY |                              |             |
|----------------------|------------------------------|-------------|
| Family Support       | General Fund – Division #230 | \$233,229   |
| Prosecuting Attorney | General Fund - Division #282 | \$2,007,981 |

| PROBATION - CIRCUIT     |                              |          |
|-------------------------|------------------------------|----------|
| Circuit Court Probation | General Fund - Division #151 | \$62,583 |

| EQUALIZATION |                              |           |
|--------------|------------------------------|-----------|
| Equalization | General Fund - Division #225 | \$622,134 |

| <b>VETERANS AFFAIRS</b> |                              |           |
|-------------------------|------------------------------|-----------|
| Veterans Affairs        | General Fund - Division #682 | \$216,573 |
| Veteran's Relief Fund   | Fund #293                    | \$370,000 |
| Veteran's Trust Fund    | Fund #294                    | \$40,000  |

| <b>MSU EXTENSION</b> |                              |           |
|----------------------|------------------------------|-----------|
| MSU Cooperative Ext  | General Fund - Division #261 | \$205,402 |

| <b>PERSONNEL</b> |                              |           |
|------------------|------------------------------|-----------|
| Personnel        | General Fund - Division #270 | \$224,326 |

| <b>COUNTY CLERK</b>                   |                              |           |
|---------------------------------------|------------------------------|-----------|
| County Clerk                          | General Fund - Division #215 | \$894,469 |
| County Clerk - Circuit Court Division | General Fund - Division #216 | \$679,493 |
| Tax Allocation                        | General Fund - Division #248 | \$1,250   |
| Elections                             | General Fund - Division #262 | \$154,625 |

| <b>DRAIN COMMISSIONER</b> |                                   |                  |
|---------------------------|-----------------------------------|------------------|
| Drain Commission          | General Fund - Division #275      | \$1,787,580      |
| DPW                       | General Fund - Division #441      | \$116,695        |
| Drains Public Benefit     | General Fund - Division #445      | \$255,147        |
| Landfill Fund             | Fund #517                         | \$105,615        |
|                           | <i>General Fund Appropriation</i> | <i>\$100,000</i> |
| Septage Receiving Station | Fund #577                         | \$591,059        |

| <b>REGISTER OF DEEDS</b>     |                          |           |
|------------------------------|--------------------------|-----------|
| Register of Deeds            | General Fund - Div. #283 | \$646,540 |
| Co. Survey Remonumentation   | Fund #245                | \$209,350 |
| Register of Deeds Automation | Fund #256                | \$208,347 |
| Plat Board                   | General Fund - Div. #249 | \$500     |

| <b>TREASURER</b>             |                          |           |
|------------------------------|--------------------------|-----------|
| Treasurer                    | General Fund - Div. #253 | \$931,084 |
| Homestead Property Exemption | Fund #255                | \$865     |

| <b>ANIMAL CONTROL</b> |                              |           |
|-----------------------|------------------------------|-----------|
| Animal Shelter        | General Fund - Division #430 | \$234,978 |
| Animal Control        | General Fund - Division #431 | \$319,503 |

| <b>COUNTY ADMINISTRATION</b> |                              |           |
|------------------------------|------------------------------|-----------|
| Board of Commissioners       | General Fund - Division #101 | \$500,510 |
| Administration               | General Fund - Division #172 | \$616,066 |

| <b>COUNTY ADMINISTRATION</b> |                              |             |
|------------------------------|------------------------------|-------------|
| Auditing Services            | General Fund - Division #224 | \$108,878   |
| Data Processing – IT         | General Fund - Division #228 | \$792,966   |
| Purchasing                   | General Fund - Division #233 | \$224,757   |
| Bldg & Grounds               | General Fund - Division #265 | \$26,414    |
| Civil Counsel                | General Fund - Division #299 | \$129,500   |
| Mental Health                | General Fund - Division #649 | \$600,470   |
| Agency on Aging              | General Fund – Division #672 | \$134,088   |
| Economic Development         | General Fund – Division #728 | \$88,722    |
| Community Action Programs    | General Fund - Division #747 | \$714,995   |
| Insurance – MMRMA            | General Fund - Division #851 | \$1,000,000 |
| Ins – Unemployment           | General Fund - Division #870 | \$150,000   |
| Contingencies                | General Fund - Division #968 | \$677,855   |
| Appropriations               | General Fund - Division #966 | \$3,317,727 |
| CDBG – OLHSA                 | Fund #244                    | \$9,500     |
| Rev Sharing Reserve Fund     | Fund #285                    | \$2,963,681 |
| Benefit Fund                 | Fund #677                    | \$7,524,496 |

| <b>AIRPORT</b> |           |           |
|----------------|-----------|-----------|
| Airport Fund   | Fund #581 | \$729,184 |

| <b>AMBULANCE</b> |                              |             |
|------------------|------------------------------|-------------|
| Ambulance Fund   | Fund #210                    | \$7,206,700 |
| Medical Examiner | General Fund - Division #648 | \$254,201   |

| <b>BUILDING &amp; SAFETY ENGINEERING</b> |           |           |
|--|-----------|-----------|
| Building Safety                          | Fund #542 | \$852,544 |

| <b>CENTRAL DISPATCH / 911</b> |                             |             |
|-------------------------------|-----------------------------|-------------|
| Emergency Services            | General Fund -Division #426 | \$295,300   |
| 911 Services                  | Fund #261                   | \$4,295,000 |

| <b>SHERIFF</b>                |                              |             |
|-------------------------------|------------------------------|-------------|
| Sheriff                       | General Fund - Division #301 | \$7,527,697 |
| Court Security Officers       | General Fund - Division #305 | \$202,799   |
| Secondary Road Patrol         | General Fund - Division #315 | \$240,021   |
| Sheriff Training              | General Fund - Division #320 | \$9,000     |
| Jail                          | General Fund - Division #351 | \$6,755,685 |
| Corrections Officers Training | Fund #263                    | \$49,202    |
| Drug Law Enforcement Fund     | Fund #265                    | \$30,000    |
| Federal Equitable Sharing     | Fund #266                    | \$277,956   |
| OUIL Forfeiture Fund          | Fund #267                    | \$3,000     |
| Criminal Forfeiture Fund      | Fund #296                    | \$5,000     |

| <b>HEALTH DEPARTMENT</b> |                                   |             |
|--------------------------|-----------------------------------|-------------|
| Contagious               | General Fund –Division #605       | \$4,730     |
| Health Department        | General Fund - Division#601       | \$421,206   |
| Health Fund              | Fund #221                         | \$3,988,364 |
|                          | <i>General Fund Appropriation</i> | \$316,315   |

| <b>JOB TRAINING SERVICE / MICHIGAN WORKS!</b> |           |             |
|---|-----------|-------------|
| Administrative Cost Pool                      | Fund #277 | \$4,263,309 |

| <b>PLANNING</b> |                              |           |
|-----------------|------------------------------|-----------|
| Planning        | General Fund - Division #721 | \$354,901 |

| <b>COMPREHENSIVE COMMUNITY CORRECTIONS</b> |                                   |           |
|--|-----------------------------------|-----------|
| Comprehensive                              | Fund #275                         | \$320,054 |
| Community Correction                       | <i>General Fund Appropriation</i> | \$105,313 |

| <b>L.E.T.S</b> |           |             |
|----------------|-----------|-------------|
| L.E.T.S.       | Fund #588 | \$2,965,016 |

**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:

| <b>CIRCUIT COURT</b> |                                   |             |
|----------------------|-----------------------------------|-------------|
| Circuit Court        | General Fund - Division #131      | \$1,622,654 |
| Juvenile Court       | General Fund - Division #149      | \$1,263,719 |
| Appellate Court      | General Fund - Division #167      | \$52,000    |
| Central Services     | General Fund - Division #168      | \$1,375,623 |
| Law Library Fund     | Fund #269                         | \$7,000     |
| Child Care Fund      | Fund #292                         | \$2,261,702 |
|                      | <i>General Fund Appropriation</i> | \$1,319,851 |

| <b>FRIEND OF THE COURT</b> |                                   |             |
|----------------------------|-----------------------------------|-------------|
| Family Counseling Services | Fund #214                         | \$16,198    |
| Friend of Court            | Fund #215                         | \$2,342,423 |
|                            | <i>General Fund Appropriation</i> | \$808,748   |

| <b>DISTRICT JUDGE, 53<sup>RD</sup> DISTRICT</b> |                              |             |
|---|------------------------------|-------------|
| District Court                                  | General Fund - Division #136 | \$2,554,856 |

| <b>PROBATE JUDGE</b>  |                              |           |
|-----------------------|------------------------------|-----------|
| Probate Court         | General Fund - Division #148 | \$661,300 |
| Guardianship Services | General Fund - Division #150 | \$49,200  |

**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 2010, pursuant to Public Act 2 of 1968, as amended, in the amounts set forth below:

| <b>BUILDING SERVICES</b> |           |             |
|--------------------------|-----------|-------------|
| Building Services        | Fund #631 | \$2,647,690 |
| Lutz County Park         | Fund #156 | \$23,200    |
| Fillmore Estate Co Park  | Fund #157 | \$6,651     |

  

| <b>CAR POOL</b> |           |             |
|-----------------|-----------|-------------|
| Car Pool Fund   | Fund #661 | \$1,052,794 |

  

| <b>INFORMATION TECHNOLOGY</b> |           |             |
|-------------------------------|-----------|-------------|
| Information Technology        | Fund #636 | \$2,961,321 |

**BE IT FURTHER RESOLVED**, that during these challenging economic times County revenues and expenditures may vary from those which are currently projected and accordingly may be amended from time to time by the Board of Commissioners during the 2010 fiscal year as deemed necessary. It is the responsibility of the Chief Judges, County Elected Officials and County Department Heads to monitor their respective budget quarterly, if projected expenditures exceed the authorized budget by 3% or projected revenues are less than budget by 3%; then, they shall present a corrective plan of action to the Finance Committee.

**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. The Chief Administrative Officer will notify the Finance Committee 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) or which costs exceed the revenue generated and which services are not basic to the health and safety 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 Judges, County Elected Officials and County Department Heads shall abide by the Purchasing 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 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 Judges, County Elected Officials and County Department Heads shall abide by the County Cash Policy, as adopted and amended by this Board from time to time.

**BE IT FURTHER RESOLVED** that the mileage reimbursement rate for non-union and elected officials for use of their personal vehicles to travel/perform county business be established at \$.28 per mile.

**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 & Funded 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 & Funded Employee List.

**BE IT FURTHER RESOLVED** that the hiring freeze enacted by the Board of Commissioners on July 7, 2008 remains in effect. All vacancies that occur during this hiring freeze are hereby declared to be a position reduction on the Authorized & Funded Employee List for each such vacated position and funding shall be removed from the Courts, Elected Officials and Department Heads budget. Said vacated position shall not be filled, except by specific Board authorization, which will consider positions required to maintain mandated functions at serviceable levels.

**BE IT FURTHER RESOLVED** that if the Board of Commissioners authorizes a vacant position shall be filled; then all Judges, County Elected Officials and County Department Heads will hold that position vacancy that occurs during the 2010 fiscal year open for the appropriate duration of time to properly compensate for vacation and/or sick pay-offs and/or any separation payments to insure personnel expenditures don't exceed the 2010 authorized budget provided that mandated functions can be performed at a serviceable levels.

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**MOVED:**

**SECONDED:**

**CARRIED:**

# LIVINGSTON COUNTY GENERAL FUND

| REVENUES                                  | 2007 Actual  | 2008 Actual  | 2009 YTD Actual | 2009 Amended | 2010 Requested | Percent Change |
|---|--------------|--------------|-----------------|--------------|----------------|----------------|
| <b>Public Safety / Judiciary:</b>         |              |              |                 |              |                |                |
| <b><u>Court System</u></b>                |              |              |                 |              |                |                |
| License & permits                         | \$100        | \$25         | \$175           | \$0          | \$0            | --             |
| Federal Grants                            | \$1,195,541  | \$276,239    | \$114,835       | \$217,765    | \$194,348      | -10.75%        |
| State Grants                              | \$1,728,698  | \$1,340,686  | \$820,217       | \$1,370,234  | \$1,440,008    | 5.09%          |
| Charges for Services                      | \$3,439,766  | \$3,658,944  | \$3,406,075     | \$3,508,375  | \$3,626,900    | 3.38%          |
| Fines and Forfeits                        | \$501,720    | \$587,576    | \$630,663       | \$544,800    | \$642,000      | 17.84%         |
| Interest and Rents                        | \$20,396     | \$8,240      | \$125           | \$15,000     | \$8,000        | -46.67%        |
| Other Revenue                             | \$143,070    | \$171,491    | \$119,828       | \$200,360    | \$167,180      | -16.56%        |
| Operating Transfers In                    | \$28,526     | \$18,800     | \$0             | \$0          | \$0            | --             |
| <i>Subtotal</i>                           | \$7,057,818  | \$6,062,000  | \$5,091,918     | \$5,856,534  | \$6,078,436    | 3.79%          |
| <b><u>Sheriff Department</u></b>          |              |              |                 |              |                |                |
| Federal Grants                            | \$101,723    | \$135,701    | \$51,991        | \$95,000     | \$22,000       | -76.84%        |
| State Grants                              | \$494,557    | \$452,257    | \$236,866       | \$381,525    | \$316,500      | -17.04%        |
| Contributions - Local Units               | \$131,650    | \$67,597     | \$68,499        | \$68,950     | \$69,186       | 0.34%          |
| Charges for Services                      | \$1,090,878  | \$1,070,298  | \$1,012,214     | \$1,080,011  | \$1,156,354    | 7.07%          |
| Fines and Forfeits                        | \$21,041     | \$24,243     | \$69,285        | \$67,100     | \$73,100       | 8.94%          |
| Other Revenue                             | \$44,891     | \$27,587     | \$62,020        | \$41,000     | \$8,800        | -78.54%        |
| Operating Transfers In                    | \$0          | \$172,890    | \$0             | \$162,000    | \$0            | --             |
| <i>Subtotal</i>                           | \$1,884,741  | \$1,950,573  | \$1,500,876     | \$1,895,586  | \$1,645,940    | -13.17%        |
| <b><u>Other Public Safety</u></b>         |              |              |                 |              |                |                |
| Federal Grants                            | \$667,872    | \$13,471     | \$2,158         | \$280,000    | \$280,000      | 0              |
| <i>Subtotal</i>                           | \$667,872    | \$13,471     | \$2,158         | \$280,000    | \$280,000      | 0              |
| <b>Total Public Safety/Judiciary</b>      | \$9,610,431  | \$8,026,044  | \$6,594,952     | \$8,032,120  | \$8,004,376    | -0.35%         |
| <b><u>Infrastructure/Development</u></b>  |              |              |                 |              |                |                |
| License & permits                         | \$203,800    | \$147,050    | \$71,644        | \$132,950    | \$83,924       | -36.88%        |
| Contributions - Local Units               | \$61,079     | \$27,778     | \$3,170         | \$43,200     | \$29,787       | -31.05%        |
| Charges for Services                      | \$30,506     | \$23,377     | \$7,402         | \$29,600     | \$45,430       | 53.48%         |
| Other Revenue                             | \$282,907    | \$434,400    | \$211,978       | \$397,236    | \$593,859      | 49.50%         |
| <i>Subtotal</i>                           | \$578,292    | \$632,606    | \$294,194       | \$602,986    | \$753,000      | 24.88%         |
| <b><u>Health &amp; Human Services</u></b> |              |              |                 |              |                |                |
| Federal Grants                            | \$63,885     | \$176,820    | \$227,337       | \$75,000     | \$150,000      | 100.00%        |
| Contributions - Local Units               | \$60,000     | \$22,500     | \$22,500        | \$30,000     | \$0            | --             |
| Charges for Services                      | \$0          | \$0          | \$0             | \$6,000      | \$6,000        | 0              |
| Operating Transfers In                    | \$0          | \$0          | \$0             | \$0          | \$337,501      | --             |
| <i>Subtotal</i>                           | \$123,885    | \$199,320    | \$249,837       | \$111,000    | \$493,501      | 344.60%        |
| <b><u>General Government</u></b>          |              |              |                 |              |                |                |
| Taxes                                     | \$29,411,157 | \$29,348,642 | \$28,742,616    | \$28,197,650 | \$25,426,000   | -9.83%         |
| License & permits                         | \$121,468    | \$127,210    | \$133,522       | \$130,000    | \$120,000      | -7.69%         |
| State Grants                              | \$837,429    | \$894,649    | \$861,955       | \$917,166    | \$909,234      | -0.86%         |
| Charges for Services                      | \$1,945,122  | \$1,668,916  | \$1,335,942     | \$1,718,900  | \$1,225,450    | -28.71%        |
| Interest and Rents                        | \$1,280,975  | \$1,301,829  | \$471,161       | \$1,045,000  | \$318,210      | -69.55%        |
| Other Revenue                             | \$1,167,370  | \$1,117,146  | \$593,017       | \$1,084,710  | \$1,085,109    | 0.04%          |
| Operating Transfers In                    | \$2,764,336  | \$3,116,541  | \$2,905,570     | \$2,905,570  | \$2,963,681    | 2.00%          |
| <i>Subtotal</i>                           | \$37,527,857 | \$37,574,932 | \$35,043,782    | \$35,998,996 | \$32,047,684   | -10.98%        |
| <b>Total Revenue</b>                      | \$47,840,465 | \$46,432,902 | \$42,182,765    | \$44,745,102 | \$41,298,561   | -7.70%         |

# LIVINGSTON COUNTY GENERAL FUND

| EXPENDITURES                              | 2007 Actual         | 2008 Actual         | 2009 YTD Actual     | 2009 Amended        | 2010 Requested      | Percent Change |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| <b>Public Safety / Judiciary:</b>         |                     |                     |                     |                     |                     |                |
| <b><u>Court System</u></b>                |                     |                     |                     |                     |                     |                |
| Personnel Expenses                        | \$8,676,098         | \$7,353,834         | \$6,581,303         | \$7,404,043         | \$7,360,113         | -0.59%         |
| Operating Supplies                        | \$247,680           | \$189,448           | \$172,766           | \$212,726           | \$219,691           | 3.27%          |
| Other Charges                             | \$5,126,704         | \$5,776,901         | \$5,121,343         | \$5,785,556         | \$5,314,232         | -8.15%         |
| Capital Outlay                            | \$798               | \$798               | \$798               | \$798               | \$0                 | --             |
| <i>Subtotal</i>                           | \$14,051,280        | \$13,320,982        | \$11,876,210        | \$13,403,123        | \$12,894,036        | -3.80%         |
| <b><u>Sheriff Department</u></b>          |                     |                     |                     |                     |                     |                |
| Personnel Expenses                        | \$12,222,385        | \$12,562,666        | \$9,452,911         | \$11,963,469        | \$11,791,482        | -1.44%         |
| Operating Supplies                        | \$571,793           | \$593,629           | \$436,365           | \$626,133           | \$539,000           | -13.92%        |
| Other Charges                             | \$4,076,069         | \$2,548,755         | \$2,104,309         | \$2,534,027         | \$2,201,921         | -13.11%        |
| Capital Outlay                            | \$43,618            | \$40,720            | \$38,408            | \$39,043            | \$0                 | --             |
| <i>Subtotal</i>                           | \$16,913,865        | \$15,745,770        | \$12,031,993        | \$15,162,672        | \$14,532,403        | -4.16%         |
| <b><u>Other Public Safety</u></b>         |                     |                     |                     |                     |                     |                |
| Operating Supplies                        | \$2,835             | \$259               | \$0                 | \$1,300             | \$1,300             | 0              |
| Other Charges                             | \$85,026            | \$139,865           | \$79,204            | \$129,704           | \$109,313           | -15.72%        |
| Capital Outlay                            | \$5,013             | \$56,529            | \$7,466             | \$290,000           | \$290,000           | 0              |
| <i>Subtotal</i>                           | \$92,874            | \$196,654           | \$86,670            | \$421,004           | \$400,613           | -4.84%         |
| Total Public Safety/Judiciary             | \$31,058,020        | \$29,263,406        | \$23,994,873        | \$28,986,799        | \$27,827,052        | -4.00%         |
| <b><u>Infrastructure/Development</u></b>  |                     |                     |                     |                     |                     |                |
| Personnel Expenses                        | \$2,101,301         | \$2,178,360         | \$1,757,880         | \$2,020,016         | \$1,944,918         | -3.72%         |
| Operating Supplies                        | \$16,418            | \$12,533            | \$14,609            | \$23,270            | \$12,975            | -44.24%        |
| Other Charges                             | \$857,927           | \$771,608           | \$610,803           | \$774,551           | \$745,152           | -3.80%         |
| Capital Outlay                            | \$0                 | \$0                 | \$0                 | \$250               | \$0                 | --             |
| <i>Subtotal</i>                           | \$2,975,646         | \$2,962,501         | \$2,383,292         | \$2,818,087         | \$2,703,045         | -4.08%         |
| <b><u>Health &amp; Human Services</u></b> |                     |                     |                     |                     |                     |                |
| Personnel Expenses                        | \$434,104           | \$438,403           | \$401,104           | \$473,273           | \$343,016           | -27.52%        |
| Operating Supplies                        | \$15,695            | \$17,536            | \$12,115            | \$16,200            | \$16,950            | 4.63%          |
| Other Charges                             | \$2,559,502         | \$2,713,432         | \$2,537,100         | \$2,534,057         | \$2,508,014         | -1.03%         |
| <i>Subtotal</i>                           | \$3,009,300         | \$3,169,371         | \$2,950,320         | \$3,023,530         | \$2,867,980         | -5.14%         |
| <b><u>General Government</u></b>          |                     |                     |                     |                     |                     |                |
| Personnel Expenses                        | \$4,307,333         | \$4,335,482         | \$3,879,364         | \$4,460,084         | \$4,037,711         | -9.47%         |
| Operating Supplies                        | \$185,699           | \$237,487           | \$95,443            | \$161,134           | \$228,250           | 41.65%         |
| Other Charges                             | \$4,583,081         | \$3,803,392         | \$4,367,203         | \$5,309,638         | \$4,657,894         | -12.27%        |
| <i>Subtotal</i>                           | \$9,076,114         | \$8,376,360         | \$8,342,009         | \$9,930,856         | \$8,923,855         | -10.14%        |
| <b>Total Expenditure</b>                  | <b>\$46,119,079</b> | <b>\$43,771,638</b> | <b>\$37,670,494</b> | <b>\$44,759,272</b> | <b>\$42,321,932</b> | <b>-5.45%</b>  |

|                         |             |               |             |             |               |        |
|-------------------------|-------------|---------------|-------------|-------------|---------------|--------|
| Excess Over(Under) Exp. | \$1,721,386 | \$2,661,264   | \$4,512,271 | (\$14,170)  | (\$1,023,371) |        |
| Beginning Fund Balance  | \$0         | \$1,728,386   | \$3,066,216 | \$3,066,216 | \$3,052,046   | -0.46% |
| Fund Balance Adjustment | \$7,000     | (\$1,323,434) | \$216,381   | \$0         |               |        |

# LIVINGSTON COUNTY SPECIAL REVENUE FUNDS

| REVENUES                                  | 2007 Actual  | 2008 Actual  | 2009 YTD Actual | 2009 Amended | 2010 Requested | Percent Change |
|---|--------------|--------------|-----------------|--------------|----------------|----------------|
| <b>Public Safety / Judiciary:</b>         |              |              |                 |              |                |                |
| <b><u>Court System</u></b>                |              |              |                 |              |                |                |
| Federal Grants                            | \$0          | \$1,001,898  | \$832,533       | \$1,063,012  | \$1,136,200    | 6.88%          |
| State Grants                              | \$61,719     | \$229,579    | \$171,114       | \$235,000    | \$237,200      | 0.94%          |
| Charges for Services                      | \$14,670     | \$85,136     | \$81,371        | \$87,475     | \$89,475       | 2.29%          |
| Fines and Forfeits                        | \$2,862      | \$1,300      | \$4,185         | \$5,000      | \$3,000        | -40.00%        |
| Interest and Rents                        | \$11,938     | \$10,558     | \$1,334         | \$9,500      | \$2,200        | -76.84%        |
| Other Revenue                             | \$1,365,725  | \$1,177,488  | \$820,565       | \$1,295,686  | \$1,034,451    | -20.16%        |
| Operating Transfers In                    | \$1,627,168  | \$2,380,313  | \$2,475,572     | \$2,475,574  | \$2,128,599    | -0.1402        |
| <i>Subtotal</i>                           | \$3,084,082  | \$4,886,273  | \$4,386,675     | \$5,171,247  | \$4,631,125    | -10.44%        |
| <b><u>Sheriff Department</u></b>          |              |              |                 |              |                |                |
| Federal Grants                            | \$119,481    | \$159,906    | \$300,596       | \$75,000     | \$77,956       | 3.94%          |
| State Grants                              | \$209,538    | \$206,199    | \$127,730       | \$180,474    | \$180,474      | 0.00%          |
| Charges for Services                      | \$31,712     | \$34,228     | \$45,088        | \$52,920     | \$54,067       | 2.17%          |
| Fines and Forfeits                        | \$106,021    | \$72,331     | \$18,209        | \$31,500     | \$31,500       | 0.00%          |
| Interest and Rents                        | \$9,068      | \$7,730      | \$4,488         | \$9,400      | \$10,200       | 8.51%          |
| Other Revenue                             | \$1,085      | \$27,658     | \$4,543         | \$2,500      | \$1,500        | -40.00%        |
| Operating Transfers In                    | \$81,526     | \$116,980    | \$75,704        | \$175,704    | \$305,313      | 0.7377         |
| <i>Subtotal</i>                           | \$558,430    | \$625,033    | \$576,359       | \$527,498    | \$661,010      | 25.31%         |
| <b><u>Other Public Safety</u></b>         |              |              |                 |              |                |                |
| Federal Grants                            | \$39,365     | \$215,637    | \$0             | \$0          | \$0            | --             |
| State Grants                              | \$281,201    | \$333,565    | \$251,410       | \$295,000    | \$295,000      | 0              |
| Charges for Services                      | \$3,296,405  | \$3,598,006  | \$3,189,782     | \$3,984,678  | \$3,945,000    | -0.01          |
| Interest and Rents                        | \$131,378    | \$86,583     | \$27,453        | \$55,000     | \$55,000       | 0              |
| Other Revenue                             | \$399        | \$122,820    | \$1,500         | \$0          | \$0            | --             |
| <i>Subtotal</i>                           | \$3,748,749  | \$4,356,610  | \$3,470,145     | \$4,334,678  | \$4,295,000    | -0.0092        |
| <b>Total Public Safety/Judiciary</b>      | \$7,391,260  | \$9,867,916  | \$8,433,178     | \$10,033,423 | \$9,587,135    | -4.45%         |
| <b><u>Infrastructure/Development</u></b>  |              |              |                 |              |                |                |
| Interest and Rents                        | \$27,180     | \$23,166     | \$27,833        | \$23,000     | \$29,000       | 26.09%         |
| <i>Subtotal</i>                           | \$27,180     | \$23,166     | \$27,833        | \$23,000     | \$29,000       | 26.09%         |
| <b><u>Health &amp; Human Services</u></b> |              |              |                 |              |                |                |
| Taxes                                     | \$2,269,738  | \$2,430,886  | \$2,441,978     | \$2,157,601  | \$2,100,000    | -2.67%         |
| Licenses & Permits                        | \$510,546    | \$482,864    | \$445,719       | \$464,421    | \$463,093      | -0.29%         |
| Federal Grants                            | \$3,389,195  | \$4,269,119  | \$4,969,812     | \$4,147,663  | \$5,683,689    | 37.03%         |
| State Grants                              | \$1,406,542  | \$1,251,270  | \$1,355,722     | \$1,270,958  | \$1,137,368    | -0.1051        |
| Charges for Services                      | \$5,116,707  | \$5,247,951  | \$5,020,945     | \$6,480,915  | \$5,831,708    | -0.1002        |
| Interest and Rents                        | \$195,444    | \$118,683    | \$25,132        | \$128,000    | \$101,900      | -0.2039        |
| Other Revenue                             | \$149,818    | \$63,456     | \$80,014        | \$65,800     | \$32,300       | -0.5091        |
| Operating Transfers In                    | \$407,105    | \$521,784    | \$385,112       | \$420,111    | \$316,315      | -0.2471        |
| <i>Subtotal</i>                           | \$13,445,095 | \$14,386,014 | \$14,724,433    | \$15,135,469 | \$15,666,373   | 3.51%          |
| <b><u>General Government</u></b>          |              |              |                 |              |                |                |
| Taxes                                     | \$545        | \$1,144      | \$1,137         | \$1,350      | \$370,865      | 27371.48%      |
| State Grants                              | \$241,451    | \$86,786     | \$206,448       | \$176,178    | \$161,500      | -8.33%         |
| Charges for Services                      | \$289,213    | \$242,533    | \$207,761       | \$230,122    | \$252,850      | 9.88%          |
| Interest and Rents                        | \$656,657    | \$52,430     | \$12,519        | \$50,050     | \$16,000       | -68.03%        |
| Other Revenue                             | \$0          | \$50         | \$100           | \$8,500      | \$0            | --             |
| Operating Transfers In                    | \$6,000      | \$1,059,594  | \$6,000         | \$6,000      | \$0            | --             |
| <i>Subtotal</i>                           | \$1,193,867  | \$1,442,536  | \$433,965       | \$472,200    | \$801,215      | 69.68%         |
| <b>Total Revenue</b>                      | \$22,057,403 | \$25,719,632 | \$23,619,410    | \$25,664,092 | \$26,083,723   | 1.64%          |

# LIVINGSTON COUNTY SPECIAL REVENUE FUNDS

| EXPENDITURES                              | 2007 Actual         | 2008 Actual          | 2009 YTD Actual      | 2009 Amended         | 2010 Requested       | Percent Change |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| <b>Public Safety / Judiciary:</b>         |                     |                      |                      |                      |                      |                |
| <b><u>Court System</u></b>                |                     |                      |                      |                      |                      |                |
| Personnel Expenses                        | \$0                 | \$1,789,223          | \$1,863,298          | \$2,067,803          | \$1,918,456          | -7.22%         |
| Operating Supplies                        | \$226               | \$29,270             | \$31,600             | \$41,500             | \$41,500             | 0.00%          |
| Other Charges                             | \$2,677,459         | \$2,885,564          | \$1,659,179          | \$3,063,458          | \$2,672,367          | -12.77%        |
| Capital Outlay                            | \$23,359            | \$0                  | \$7,718              | \$6,877              | \$0                  | --             |
| Operating Transfers Out                   | \$28,526            | \$33,800             | \$0                  | \$0                  | \$0                  | --             |
| <i>Subtotal</i>                           | \$2,729,569         | \$4,737,857          | \$3,561,795          | \$5,179,638          | \$4,632,323          | -10.57%        |
| <b><u>Sheriff Department</u></b>          |                     |                      |                      |                      |                      |                |
| Personnel Expenses                        | \$187,701           | \$192,524            | \$189,596            | \$173,048            | \$300,294            | 73.53%         |
| Operating Supplies                        | \$29,796            | \$54,817             | \$52,291             | \$49,683             | \$155,725            | 213.44%        |
| Other Charges                             | \$149,868           | \$122,581            | \$145,099            | \$194,767            | \$199,193            | 2.27%          |
| Capital Outlay                            | \$40,169            | \$154,521            | \$36,956             | \$70,000             | \$25,000             | -0.6429        |
| Operating Transfers Out                   | \$0                 | \$140,000            | \$0                  | \$100,000            | \$0                  | --             |
| <i>Subtotal</i>                           | \$407,534           | \$664,443            | \$423,942            | \$587,498            | \$680,212            | 15.78%         |
| <b><u>Other Public Safety</u></b>         |                     |                      |                      |                      |                      |                |
| Personnel Expenses                        | \$2,092,090         | \$2,042,470          | \$1,974,096          | \$2,162,973          | \$2,290,842          | 5.91%          |
| Operating Supplies                        | \$84,469            | \$62,790             | \$57,070             | \$27,300             | \$73,300             | 1.685          |
| Other Charges                             | \$886,641           | \$914,399            | \$1,603,959          | \$2,287,617          | \$1,531,905          | -33.03%        |
| Capital Outlay                            | \$259,495           | \$556,724            | \$0                  | \$833,000            | \$398,953            | -0.5211        |
| <i>Subtotal</i>                           | \$3,322,696         | \$3,576,383          | \$3,635,125          | \$5,310,890          | \$4,295,000          | -19.13%        |
| Total Public Safety/Judiciary             | \$6,459,799         | \$8,978,683          | \$7,620,862          | \$11,078,026         | \$9,607,535          | -13.27%        |
| <b><u>Infrastructure/Development</u></b>  |                     |                      |                      |                      |                      |                |
| Other Charges                             | \$17,000            | \$18,500             | \$12,750             | \$17,000             | \$17,000             | 0.00%          |
| <i>Subtotal</i>                           | \$17,000            | \$18,500             | \$12,750             | \$17,000             | \$17,000             | 0.00%          |
| <b><u>Health &amp; Human Services</u></b> |                     |                      |                      |                      |                      |                |
| Personnel Expenses                        | \$7,000,622         | \$7,699,591          | \$7,447,465          | \$7,803,665          | \$7,843,008          | 0.50%          |
| Operating Supplies                        | \$615,318           | \$611,868            | \$544,413            | \$678,480            | \$686,680            | 1.21%          |
| Other Charges                             | \$4,228,536         | \$5,022,757          | \$5,780,561          | \$5,407,388          | \$6,187,024          | 14.42%         |
| Capital Outlay                            | \$345,669           | \$806,111            | \$343,530            | \$749,684            | \$694,161            | -7.41%         |
| Operating Transfers Out                   | \$0                 | \$956,576            | \$0                  | \$0                  | \$254,000            | --             |
| <i>Subtotal</i>                           | \$12,190,145        | \$15,096,902         | \$14,115,968         | \$14,639,217         | \$15,664,873         | 7.01%          |
| <b><u>General Government</u></b>          |                     |                      |                      |                      |                      |                |
| Personnel Expenses                        | \$15,646            | \$14,078             | \$10,243             | \$18,468             | \$17,626             | -4.56%         |
| Operating Supplies                        | \$25,078            | \$8,989              | \$12,299             | \$61,125             | \$1,600              | -97.38%        |
| Other Charges                             | \$280,349           | \$294,112            | \$347,060            | \$413,576            | \$701,162            | 69.54%         |
| Capital Outlay                            | \$0                 | \$0                  | \$0                  | \$0                  | \$25,000             | --             |
| Operating Transfers Out                   | \$2,764,336         | \$2,909,088          | \$2,905,570          | \$2,905,740          | \$3,046,855          | 0.0486         |
| <i>Subtotal</i>                           | \$3,085,410         | \$3,226,266          | \$3,275,171          | \$3,398,909          | \$3,792,243          | 11.57%         |
| <b>Total Expenditure</b>                  | <b>\$21,752,354</b> | <b>\$27,320,351</b>  | <b>\$25,024,751</b>  | <b>\$29,133,152</b>  | <b>\$29,081,651</b>  | <b>-0.18%</b>  |
| <b>Excess Over(Under) Exp.</b>            |                     |                      |                      |                      |                      |                |
|   | <b>\$305,049</b>    | <b>(\$1,600,719)</b> | <b>(\$1,405,341)</b> | <b>(\$3,469,060)</b> | <b>(\$2,997,928)</b> |                |
| <b>Beginning Fund Balance</b>             |                     |                      |                      |                      |                      |                |
|   | \$0                 | \$305,049            | (\$1,295,670)        | (\$1,295,670)        | (\$4,764,730)        | -267.74%       |
| <b>Fund Balance Adjustment</b>            |                     |                      |                      |                      |                      |                |
|   | \$0                 | \$0                  | \$0                  | \$0                  |                      |                |

## LIVINGSTON COUNTY INTERNAL SERVICE FUNDS

| REVENUES                         | 2007 Actual         | 2008 Actual         | 2009 YTD Actual     | 2009 Amended        | 2010 Requested      | Percent Change |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| <b><u>General Government</u></b> |                     |                     |                     |                     |                     |                |
| Charges for Services             | \$52,876            | \$81,248            | \$116,578           | \$65,760            | \$65,847            | 0.13%          |
| Interest and Rents               | \$187,147           | \$0                 | \$0                 | \$0                 | \$0                 | --             |
| Other Revenue                    | \$1,881,854         | \$1,240,483         | \$891,034           | \$1,878,296         | \$1,207,266         | -35.73%        |
| Operating Transfers In           | \$11,876,942        | \$13,290,204        | \$13,509,354        | \$16,033,488        | \$12,936,400        | -19.32%        |
| <i>Subtotal</i>                  | \$13,998,818        | \$14,611,935        | \$14,516,966        | \$17,977,544        | \$14,209,513        | -20.96%        |
| <b>Total Revenue</b>             | <b>\$13,998,818</b> | <b>\$14,611,935</b> | <b>\$14,516,966</b> | <b>\$17,977,544</b> | <b>\$14,209,513</b> | <b>-20.96%</b> |

| EXPENDITURES                     | 2007 Actual         | 2008 Actual         | 2009 YTD Actual     | 2009 Amended        | 2010 Requested      | Percent Change |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| <b><u>General Government</u></b> |                     |                     |                     |                     |                     |                |
| Personnel Expenses               | \$9,230,346         | \$10,212,795        | \$8,969,748         | \$10,521,615        | \$9,830,341         | -6.57%         |
| Operating Supplies               | \$694,390           | \$574,095           | \$443,315           | \$599,882           | \$540,453           | -9.91%         |
| Other Charges                    | \$3,066,961         | \$3,386,693         | \$3,140,703         | \$3,636,139         | \$2,901,894         | -20.19%        |
| Capital Outlay                   | \$58,508            | \$26,013            | \$291,191           | \$998,496           | \$690,124           | -30.88%        |
| Debt Service                     | \$10,433            | \$11,370            | \$18,432            | \$9,188             | \$11,846            | 0.2893         |
| <i>Subtotal</i>                  | \$13,060,637        | \$14,210,966        | \$12,863,387        | \$15,765,320        | \$13,974,658        | -11.36%        |
| <b>Total Expenditure</b>         | <b>\$13,060,637</b> | <b>\$14,210,966</b> | <b>\$12,863,387</b> | <b>\$15,765,320</b> | <b>\$13,974,658</b> | <b>-11.36%</b> |

|                         |           |           |             |             |             |         |
|-------------------------|-----------|-----------|-------------|-------------|-------------|---------|
| Excess Over(Under) Exp. | \$938,181 | \$400,969 | \$1,653,579 | \$2,212,224 | \$234,855   |         |
| Beginning Fund Balance  | \$0       | \$938,181 | \$1,339,150 | \$1,339,150 | \$3,551,374 | 165.20% |
| Fund Balance Adjustment | \$0       | \$0       | \$0         | \$0         |             |         |

# LIVINGSTON COUNTY ENTERPRISE FUND

| REVENUES                                  | 2007 Actual        | 2008 Actual        | 2009 YTD Actual    | 2009 Amended       | 2010 Requested     | Percent Change |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| <b><u>Infrastructure/Development</u></b>  |                    |                    |                    |                    |                    |                |
| Taxes                                     | \$35,348           | \$28,755           | \$24,559           | \$31,250           | \$26,025           | -16.72%        |
| License & permits                         | \$1,333,782        | \$1,192,346        | \$529,422          | \$1,200,787        | \$560,850          | -53.29%        |
| Charges for Services                      | \$1,033,543        | \$1,034,356        | \$676,920          | \$1,187,088        | \$745,472          | -37.20%        |
| Interest and Rents                        | \$208,627          | \$151,643          | \$79,366           | \$172,313          | \$118,416          | -31.28%        |
| Other Revenue                             | \$323,528          | \$399,388          | \$593,745          | \$526,181          | \$578,750          | 9.99%          |
| Operating Transfers In                    | \$148,500          | \$124,185          | \$143,864          | \$153,862          | \$125,897          | -18.18%        |
| <i>Subtotal</i>                           | \$3,083,328        | \$2,930,673        | \$2,047,876        | \$3,271,481        | \$2,155,410        | -34.12%        |
| <b><u>Health &amp; Human Services</u></b> |                    |                    |                    |                    |                    |                |
| Federal Grants                            | \$1,739,141        | \$1,071,290        | \$1,150,749        | \$1,138,362        | \$1,867,199        | 64.03%         |
| State Grants                              | \$885,115          | \$875,930          | \$658,579          | \$943,288          | \$725,550          | -0.2308        |
| Charges for Services                      | \$167,037          | \$192,081          | \$149,363          | \$170,561          | \$156,000          | -0.0854        |
| Interest and Rents                        | \$73,548           | \$102,240          | \$85,200           | \$102,239          | \$68,160           | -0.3333        |
| Other Revenue                             | \$137,634          | \$123,432          | \$108,398          | \$153,646          | \$151,000          | -0.0172        |
| <i>Subtotal</i>                           | \$3,002,475        | \$2,364,973        | \$2,152,289        | \$2,508,096        | \$2,967,909        | 18.33%         |
| <b>Total Revenue</b>                      | <b>\$6,085,803</b> | <b>\$5,295,646</b> | <b>\$4,200,165</b> | <b>\$5,779,577</b> | <b>\$5,123,319</b> | <b>-11.35%</b> |

| EXPENDITURES                              | 2007 Actual        | 2008 Actual        | 2009 YTD Actual    | 2009 Amended       | 2010 Requested     | Percent Change |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| <b><u>Infrastructure/Development</u></b>  |                    |                    |                    |                    |                    |                |
| Personnel Expenses                        | \$1,570,770        | \$1,468,625        | \$1,032,680        | \$1,367,233        | \$790,293          | -42.20%        |
| Operating Supplies                        | \$409,932          | \$449,934          | \$274,122          | \$565,329          | \$260,000          | -54.01%        |
| Other Charges                             | \$823,134          | \$1,098,304        | \$707,564          | \$926,681          | \$880,107          | -5.03%         |
| Capital Outlay                            | \$98,630           | \$132,808          | \$112,589          | \$155,305          | \$127,805          | -17.71%        |
| Debt Service                              | \$129,598          | \$127,198          | \$124,098          | \$224,323          | \$220,198          | -0.0184        |
| <i>Subtotal</i>                           | \$3,032,064        | \$3,276,869        | \$2,251,053        | \$3,238,871        | \$2,278,403        | -29.65%        |
| <b><u>Health &amp; Human Services</u></b> |                    |                    |                    |                    |                    |                |
| Personnel Expenses                        | \$1,452,963        | \$1,464,195        | \$1,311,155        | \$1,522,006        | \$1,465,294        | -3.73%         |
| Operating Supplies                        | \$202,136          | \$262,566          | \$131,922          | \$175,569          | \$196,727          | 12.05%         |
| Other Charges                             | \$910,437          | \$830,898          | \$412,760          | \$562,138          | \$572,520          | 1.85%          |
| Capital Outlay                            | \$623              | \$4,065            | \$1,070            | \$247,500          | \$730,475          | 195.14%        |
| Operating Transfers Out                   | \$0                | \$15,000           | \$0                | \$0                | \$0                | --             |
| <i>Subtotal</i>                           | \$2,566,158        | \$2,576,724        | \$1,856,907        | \$2,507,213        | \$2,965,016        | 18.26%         |
| <b>Total Expenditure</b>                  | <b>\$5,598,222</b> | <b>\$5,853,593</b> | <b>\$4,107,960</b> | <b>\$5,746,084</b> | <b>\$5,243,419</b> | <b>-8.75%</b>  |

|                                     |           |             |          |          |             |        |
|-------------------------------------|-----------|-------------|----------|----------|-------------|--------|
| Increase(Decrease)<br>in Ret. Earn. | \$487,581 | (\$557,947) | \$92,205 | \$33,493 | (\$120,100) | -0.46% |
|-------------------------------------|-----------|-------------|----------|----------|-------------|--------|