



## Livingston County Board of Commissioners Meeting Agenda

July 14, 2025

6:30 p.m. or immediately following the FAM Committee meeting, if later.

Hybrid In-Person and Virtual Meeting

304 E. Grand River Ave., Board Chambers, Howell, Michigan

Zoom Virtual Meeting ID: 399-700-0062 / Password: LCBOC

<https://us02web.zoom.us/j/3997000062>

*"The mission of Livingston County is to be an effective and efficient steward in delivering quality services within the constraints of sound fiscal policy. Our priority is to provide mandated services which may be enhanced and supplemented to improve the quality of life for all who work, reside and recreate in Livingston County."*

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### Pages

1. **Call Meeting to Order**

2. **Moment of Prayer**

3. **Roll Call**

Jay Drick - Chairman, Nick Fiani - Vice Chairman, Douglas Helzerman, Dave Domas, Frank Sample, Wes Nakagiri, Roger Deaton, Melvin Paunovich, and Jay Gross

4. **Approval of Agenda**

5. **Call to the Public**

Act 388 of 1976 offer; Act 267 of 1976

6. **Resolutions for Consideration**

6.1	2025-07-086 (Roll Call Vote)	Jennifer Nash	3
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Resolution Authorizing a Budget Amendment to Fiscal Year 2025 for Fund 234 "Federal Grant" Fund – Treasurer

6.2	2025-07-087	Jennifer Nash	5
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Resolution Authorizing The 2024 Deficit Elimination Plan – Treasurer

7. **Accounts Payable Reports**

7.1 Claims dated: July 14, 2025

7.2 Payables dated: June 16 through June 30, 2025

8. **Call to the Public**

Act 388 of 1976 offer; Act 267 of 1976

9. **Commissioner Comments**

## 10. Adjournment

**RESOLUTION**

**NO: 2025-07-086**

**LIVINGSTON COUNTY**

**DATE: July 14, 2025**

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**Resolution Authorizing a Budget Amendment to Fiscal Year 2025 for Fund 234  
“Federal Grant” Fund – Treasurer**

- WHEREAS,** the Federal Grant Fund had a \$55,617 deficit fund balance at December 31, 2024, as defined by the State of Michigan; and
- WHEREAS,** the deficit in this fund resulted from timing differences in applicable expense and revenue recognition as required by accounting guidelines; and
- WHEREAS,** the Deficit Elimination Plan must include an approved budget showing the fund is no longer in a deficit; and
- WHEREAS,** this proposed amendment recognizes increases to revenue and a decrease to expenditures, bringing the 2025 budget in line with actual revenues and expenditures.

**THEREFORE, BE IT RESOLVED** that the Livingston County Board of Commissioners hereby authorizes the following budget amendment to the 2025 Fiscal Year:

**23428150-501000 increase revenue by \$12,296**  
**23428153-501000 increase revenue by \$5,223**  
**23429657-501000 increase revenue by \$35,401**  
**23442652-501000 increase revenue by \$5,894**  
**23430150-747000 decrease expenditures by \$3,750**

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



# Memorandum

**To: Livingston County Board of Commissioners**  
**From: Jennifer M. Nash, Treasurer**  
**Date: July 14, 2025**  
**Re: RESOLUTIONS APPROVING A BUDGET AMENDMENT TO  
THE 2025 FISCAL YEAR FOR FUND 234 "FEDERAL GRANT"  
FUND AND APPROVAL OF THE 2024 DEFICIT ELIMINATION  
PLAN**

As was reported in our 2024 financial audit presentation, we ended the 2024 fiscal year with one fund in a deficit as defined by the State of Michigan's guidelines. The Federal Grant Fund had a \$55,617 deficit fund balance. In this case, these grants are reimbursement-based grants. Which means the expense is recognized and revenue is received at a later date. This deficit is the result of timing differences, (or a lag) in actually receiving the revenue. As of our 12/31/2024 year end financial statements, the revenue had not yet been received. However, the expense was incurred. This scenario falls under the State's definition of an unrestricted fund balance deficit thus requiring the filing of a deficit elimination plan with the State of Michigan.

According to PA 140 of 1971, local units of government who end their fiscal year in a deficit condition are required to formulate a deficit elimination plan and submit that plan in the form of a certified resolution to the State of Michigan for approval.

A projected budget approved by the legislative body showing the projected revenues and expenditures is acceptable evidence supporting the plan.

The attached resolution is in the recommended format provided by the State and the figures provided show the 2025 projected budget for this fund which includes the proposed 2025 budget amendment also included in the 7/14/2025 FAM agenda.

I am happy to answer any further questions you may have.

RESOLUTION

NO: 2025-07-087

LIVINGSTON COUNTY

DATE: July 14, 2025

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## Resolution Authorizing The 2024 Deficit Elimination Plan – Treasurer

**WHEREAS,** the Federal Grant Fund had a \$55,617 deficit fund balance at December 31, 2024, as defined by the State of Michigan; and

**WHEREAS,** the deficit in this fund resulted from timing differences in applicable expense and revenue recognition as required by accounting guidelines; and

**WHEREAS,** PA 140 of 1971 requires that a Deficit Elimination Plan be formulated by the local unit of government and filed with the Michigan Department of Treasury.

**THEREFORE, BE IT RESOLVED** that the Livingston County Board of Commissioners hereby approves the Deficit Elimination Plan for the Federal Grant Fund:

Federal Grant Fund	
	2025 ADOPTED BUDGET
Unrestricted Net Position (Deficit) Jan.1	(55,617)
Revenue:	
Federal Grant Revenue	1,266,405
Transfer In	115,000
Total Revenue	1,381,405
Expenditures:	
Personnel Salaries and Fringes	498,240
Supplies	259,999
Other Services and Charges	546,336
Transfer Out	21,213
Total Expenditures	1,325,788
Unrestricted Net Position Dec. 31	0
**Explanation: Accounting timing difference in recognition of expenditures incurred and revenue earned	

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**BE IT FURTHER RESOLVED** the Livingston County Board of Commissioners hereby authorizes the  
Livingston County Treasurer to submit the Deficit Elimination Plan to the Michigan  
Department of Treasury for certification.

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



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