



Finance and Asset Management Committee Meeting Agenda

April 14, 2026

6:15 p.m. or immediately following the GGHHS 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>

Commissioners

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

A quorum of the Board of Commissioners may be in attendance at this meeting.

Pages

1. Call Meeting to Order
2. Pledge of Allegiance to the Flag
3. Roll Call
4. Approval of Agenda
5. Call to the Public
Act 388 of 1976 offer; Act 267 of 1976
6. Approval of Minutes
 - 6.1 Meeting Minutes dated: March 9, 2026 3
7. Commissioner Reports
8. Discussion
 - 8.1 Revenue and Expense Status
9. Resolutions for Consideration
 - 9.1 Fiscal Services Joe Mangan 6
Resolution to Submit the Estimated 2027 General Fund Budget to the Tax Allocation Board

9.2	Fiscal Services	Joe Mangan	8
	Resolution to Authorize a First Quarter Budget Amendment to the Fiscal Year 2026 Budget		
9.3	Administration	Nathan Burd	14
	Resolution Authorizing Livingston County’s 2027 Annual Budget Process & Calendar		
9.4	Board of Commissioners	Board of Commissioners	17
	Resolution Adopting the 2026 – 2030 Livingston County Board of Commissioners Strategic Plan		
10.	Adjournment		

Finance and Asset Management Committee

Meeting Minutes



March 9, 2026, Immediately following the CPSID 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>

Members Present: Wes Nakagiri - Chairman, Melvin Paunovich - Vice Chairman, Douglas Helzerman, David Domas, Frank Sample, Jay Drick, Roger Deaton, Nick Fiani, Jay Gross

1. Call Meeting to Order

The meeting was called to order by the Committee Chair, Wes Nakagiri, at 6:15 p.m.

2. Pledge of Allegiance to the Flag

All rose for the Pledge of Allegiance to the Flag of the United States of America.

3. Roll Call

Roll call by the recording secretary indicated the presence of a quorum.

4. Approval of Agenda

Motion to approve the agenda as presented.

It was moved by D. Helzerman
Seconded by J. Drick

Yes (7): W. Nakagiri, M. Paunovich, D. Helzerman, F. Sample, J. Drick, R. Deaton, and N. Fiani
No (2): D. Domas, and J. Gross; Absent (0): None

Motion Carried (7-2-0)

Motion to amend the agenda to delete 9.2 & 9.3.

It was moved by J. Gross
Seconded by D. Domas

Motion Failed

Motion to amend the agenda to switch items 9.2 & 9.3.

It was moved by J. Gross
Seconded by D. Domas

Motion Failed

5. Call to the Public: Act 388 of 1976 offer; Act 267 of 1976

The following individuals addressed the committee: Steven Williams - Marion Township; Ramon Baca - Marion Township; Stephanie Boone - Howell Township; Joe Riker - Veterans Services Committee.

6. Approval of Minutes

6.1 Meeting Minutes dated: February 9, 2026

Motion to approve the minutes as presented.

It was moved by M. Paunovich
Seconded by R. Deaton

Yes (9): W. Nakagiri, M. Paunovich, D. Helzerman, D. Domas, F. Sample, J. Drick, R. Deaton, N. Fiani, and J. Gross; No (0): None; Absent (0): None

Motion Carried (9-0-0)

7. Commissioner Reports

None.

8. Discussion

8.1 Capital Improvement Plan Update

Kevin Eggleston, Facilities Services Department Director, reviewed the status of capital improvement projects with commissioners.

9. Resolutions for Consideration

9.1 Board of Commissioners

Resolution Authorizing the Reallocation of APRA funds to the ARPA Fiber Project

Motion to recommend the resolution to the Board of Commissioners.

It was moved by: F. Sample
Seconded by: D. Helzerman

Cindy Arbanas presented the resolution and answered questions from commissioners.

Yes (9): W. Nakagiri, M. Paunovich, D. Helzerman, D. Domas, F. Sample, J. Drick, R. Deaton, N. Fiani, and J. Gross; No (0): None; Absent (0): None

Motion Carried (9-0-0)

9.2 Board of Commissioners

Resolution Requiring All Ballot Proposals Relating to the Levy, Increase, or Renewal of Property Taxes to be Placed Exclusively on the November General Election Ballot

Motion to recommend the resolution to the Board of Commissioners.

It was moved by: M. Paunovich
Seconded by: N. Fiani

Yes (5): W. Nakagiri, M. Paunovich, F. Sample, J. Drick, and N. Fiani
No (4): D. Helzerman, D. Domas, R. Deaton, and J. Gross; Absent (0): None.

Motion Carried (5-4-0)

9.3 Board of Commissioners

Resolution to Submit Veterans Services Millage Renewal To Voters

Motion to recommend the resolution to the Board of Commissioners.

It was moved by: F. Sample
Seconded by: D. Helzerman

Yes (6): W. Nakagiri, M. Paunovich, D. Helzerman, F. Sample, J. Drick, and N. Fiani
No (3): D. Domas, R. Deaton, and J. Gross; Absent (0): None.

Motion Carried (6-3-0)

10. Adjournment

Motion to adjourn the meeting at 7:38 p.m.

It was moved by D. Helzerman
Seconded by R. Deaton

Yes (9): W. Nakagiri, M. Paunovich, D. Helzerman, D. Domas, F. Sample, J. Drick, R. Deaton, N. Fiani, and J. Gross; No (0): None; Absent (0): None

Motion Carried (9-0-0)



Natalie Hunt, Recording Secretary

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

Resolution to Submit the Estimated 2027 General Fund Budget to the Tax Allocation Board – Fiscal Services

WHEREAS, the Tax Allocation Board meets yearly to review the proposed budgets of each respective township, school district and the County; and

WHEREAS, in compliance with statutory requirement, the Tax Allocation Board will meet on Monday, April 20, 2026.

THEREFORE, BE IT RESOLVED that the Livingston County Board of Commissioners hereby authorizes the submission of the attached Estimated 2027 General Fund Budget for Livingston County to the Tax Allocation Board.

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**MOVED:
SECONDED:
CARRIED:**



LIVINGSTON COUNTY

Estimated 2027 General Fund Budget

	ACTUAL 2024	ACTUAL 2025 (PRE-AUDIT)	BUDGET 2026	ESTIMATED 2027
REVENUE				
Judicial	3,535,352	3,321,955	3,214,949	3,357,947
Sheriff	4,735,127	4,892,905	5,441,300	5,427,121
Other Public Safety	16,494	-	20,000	20,000
Infrastructure & Development	1,899,188	1,999,971	1,998,137	1,965,765
Health & Human Services	223,678	746,236	245,600	238,505
General Government	53,875,783	55,386,262	57,099,681	59,845,895
TOTAL REVENUE	64,285,622	66,347,328	68,019,667	70,855,233
EXPENDITURES				
Judicial	13,172,019	14,221,308	15,619,930	17,108,931
Sheriff	26,055,117	28,441,173	29,268,838	30,825,002
Other Public Safety	1,228,436	4,284,211	8,558,250	1,295,257
Infrastructure & Development	7,401,587	5,248,105	5,606,280	5,806,329
Health & Human Services	2,284,417	5,345,962	3,175,584	3,239,242
General Government	11,660,940	12,081,086	13,067,107	12,580,471
TOTAL EXPENDITURES	61,802,516	69,621,844	75,295,989	70,855,233

* This budget reflects a general forecast and not the approved annual operating budget for 2027

I hereby certify that I have received the 2027 Estimated Tax Allocation Board budget and found it to be in good order and an appropriate representation.

Wes Nakagiri

Joseph Mangan

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

Resolution to Authorize a First Quarter Budget Amendment to the Fiscal Year 2026 Budget – Fiscal Services

WHEREAS, the proposed amendment ensures compliance with Act 2 of 1968, the Uniform Budgeting and Accounting Act, as amended; and

WHEREAS, the proposed amendment recognizes actual expenditure activity to date and includes:

- Decrease in Fiscal for training and travel
- Increase in Clerk divisions for declined medical and tuition reimbursement
- Increase in Courts for declined medical
- Net-zero transfer between Sheriff & Jail for garage door repairs
- Increase in Treasurer for bank courier fees & fuel
- Increase for various departments to adjust for Carpool chargebacks
- Increase in Child Care Fund to establish budget for phone expense
- Increase in Health Department for contracted services and operating equipment; offset by grant revenue
- Increase in Funds 238 & 239 to close out grants and transfer remaining revenue to other funds
- Increase in Principal Residence Exemption for actual expenses
- Decrease in Car Pool for repair & maintenance
- Adjustments to Court State & Federal Grants for personnel allocations
- Decrease in EMS for wages to balance budget to expected revenue
- Increase in EMS Capital for interest expense
- Net-zero transfer in Pension for separation of Deputy and Correction Officer groups
- Increase in GF Appropriations for a transfer out to Capital Fund 403
- Increase in Facility Services for Law Center flood remediation services

WHEREAS, the proposed amendment also includes adjustments in revenue for the following:

- Increase in GF General Revenue and Court State Grants due to the closure of old Grant Funds
- Increase in Treasurer and Veterans for actual Small Business Tax Exemption revenue
- Increase in Health Department for additional grant revenue
- Increase in Car Pool for revised chargebacks
- Increase in Facility Services for insurance reimbursement

THEREFORE BE IT RESOLVED that the Board of Commissioners authorizes the following budget amendment as reflected below:

Fund/Org		Approved 2026 Budget	Proposed Amendment	Amended 2026 Budget
101	General Fund	\$ 75,931,388	\$ 2,286,315	\$ 78,217,703
Special Revenue Funds				
21065100	EMS	\$ 16,383,091	\$ 16,485	\$ 16,399,576
22160100	Health	\$ 5,057,423	\$ 40,209	\$ 5,097,632
23428153	SAMSHA Grant	\$ 400,465	\$ 13,833	\$ 414,298
23528170	Courts Adult Drug Court	\$ 120,212	\$ 11,776	\$ 131,988
23528171	Courts Juvenile Drug Court	\$ 27,661	\$ (3,399)	\$ 24,262
23528172	Courts Swift Sure	\$ 92,269	\$ (8,895)	\$ 83,374
23528173	Courts Veteran Court	\$ 64,584	\$ (3,912)	\$ 60,672
23528174	Courts Mental Health	\$ 140,148	\$ (3,912)	\$ 136,236
23530176	Secondary Road Patrol Traffic Grant	\$ 184,522	\$ 2,756	\$ 187,278
23828100	Federal Court Grants	\$ -	\$ 59,653	\$ 59,653
23829617	Federal Family Support Grant	\$ -	\$ 71,155	\$ 71,155
23830100	Federal Sheriff Grants	\$ -	\$ 4,236	\$ 4,236
23833100	Federal Marine Grants	\$ -	\$ 2	\$ 2
23842600	Federal Emergency Management Grant	\$ -	\$ 23,680	\$ 23,680
23844200	Federal Drain Grants	\$ -	\$ 6,706	\$ 6,706
23872800	Federal Economic Development Grant	\$ -	\$ 2,271	\$ 2,271
23928100	State Court Grants	\$ -	\$ 57,083	\$ 57,083
23929618	State Crime Victims Grant	\$ -	\$ 32,912	\$ 32,912
23930100	State Sheriff Grants	\$ -	\$ 8,717	\$ 8,717
23930106	State Sheriff Secondary Traffic Grant	\$ -	\$ 13,336	\$ 13,336
23943000	State Animal Services Grant	\$ -	\$ 3,785	\$ 3,785
23968200	State Veteran Grants	\$ -	\$ 48,335	\$ 48,335
25522300	Princ Res Exemption	\$ 3,000	\$ 3,100	\$ 6,100
26132500	911 Central Dispatch	\$ 5,611,086	\$ 7,156	\$ 5,618,242
27536300	Community Corrections	\$ 124,571	\$ (5,491)	\$ 119,080
29266200	Child Care Juvenile	\$ 2,386,374	\$ 5,800	\$ 2,392,174
29568900	Veteran Services	\$ 1,248,368	\$ 6,662	\$ 1,255,030
CAPITAL				
41097000	EMS Capital	\$ 1,863,936	\$ 8,137	\$ 1,872,073
Enterprise Funds				
54937100	Building & Safety	\$ 3,395,470	\$ 38,300	\$ 3,433,770
58159500	Airport	\$ 2,137,093	\$ 3,532	\$ 2,140,625
58859600	LETS	\$ 7,575,377	\$ 750	\$ 7,576,127
Internal Service Funds				
63126500	Facility Services	\$ 4,009,047	\$ 160,812	\$ 4,169,859
66126700	Car Pool	\$ 3,156,087	\$ (48,156)	\$ 3,107,931
67885234	Pension Fund - Correction Officers	\$ 2,560,740	\$ (1,749,225)	\$ 811,515
67885235	Pension Fund - Field Svcs Deputies	\$ -	\$ 1,749,225	\$ 1,749,225

BE IT FURTHER RESOLVED that the request forms showing details of the above are available for review in the Fiscal Services office.

BE IT FURTHER RESOLVED that the Board of Commissioners authorizes the transfer of \$2,000,000 from General Fund to Fund 403 Capital to be committed for the future purchase of Central Dispatch radio consoles.

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MOVED:
SECONDED:
CARRIED:

General Fund

Org	Description	EXPENSES			REVENUE		
		Total			Total		
		Amended Budget	Adjustment Request	Proposed Amendment	Amended Budget	Adjustment Request	Proposed Amendment
10100001	GENERAL REVENUE/TAXES	\$ -	\$ -	\$ -	\$ (53,953,285)	\$ (250,135)	\$ (54,203,420)
10110100	BOARD OF COMMISSIONERS	\$ 914,290	\$ -	\$ 914,290	\$ -	\$ -	\$ -
10117200	COUNTY ADMINISTRATION	\$ 593,223	\$ -	\$ 593,223	\$ -	\$ -	\$ -
10121200	FISCAL SERVICES	\$ 971,170	\$ (6,800)	\$ 964,370	\$ (28,000)	\$ -	\$ (28,000)
10121500	COUNTY CLERK	\$ 656,760	\$ 3,900	\$ 660,660	\$ (238,500)	\$ -	\$ (238,500)
10121599	COUNTY CLERK CIRCUIT CRT	\$ 1,254,507	\$ (900)	\$ 1,253,607	\$ (495,250)	\$ -	\$ (495,250)
10122300	INTERNAL/EXTERNAL AUDITS	\$ 130,215	\$ -	\$ 130,215	\$ -	\$ -	\$ -
10124800	TAX ALLOCATION BOARD	\$ 1,230	\$ -	\$ 1,230	\$ -	\$ -	\$ -
10124900	PLAT BOARD	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -
10125300	COUNTY TREASURER	\$ 1,344,216	\$ 10,000	\$ 1,354,216	\$ (75,850)	\$ (400)	\$ (76,250)
10125700	EQUALIZATION	\$ 797,324	\$ -	\$ 797,324	\$ (30,000)	\$ -	\$ (30,000)
10126200	ELECTIONS	\$ 417,740	\$ 900	\$ 418,640	\$ (78,200)	\$ -	\$ (78,200)
10126500	FACILITIES SERVICE	\$ 246,222	\$ -	\$ 246,222	\$ (263,366)	\$ -	\$ (263,366)
10126600	ATTORNEY/COUNSEL	\$ 283,224	\$ -	\$ 283,224	\$ -	\$ -	\$ -
10127000	HUMAN RESOURCES	\$ 936,066	\$ -	\$ 936,066	\$ -	\$ -	\$ -
10128000	INDIGENT DEFENSE	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
10128100	CENTRAL SERVICE JUDICIAL	\$ 3,407,925	\$ -	\$ 3,407,925	\$ (527,732)	\$ -	\$ (527,732)
10128200	APPELLATE COURT	\$ 120,000	\$ -	\$ 120,000	\$ (40,000)	\$ -	\$ (40,000)
10128300	CIRCUIT COURT	\$ 1,735,816	\$ -	\$ 1,735,816	\$ (232,572)	\$ -	\$ (232,572)
10128400	JUVENILE COURT	\$ 923,352	\$ 9,088	\$ 932,440	\$ (101,525)	\$ -	\$ (101,525)
10128500	GUARDIANSHIP	\$ 8,400	\$ -	\$ 8,400	\$ (13,140)	\$ -	\$ (13,140)
10128600	DISTRICT COURT	\$ 2,663,500	\$ -	\$ 2,663,500	\$ (2,007,128)	\$ -	\$ (2,007,128)
10129400	PROBATE COURT	\$ 1,114,388	\$ 900	\$ 1,115,288	\$ (280,322)	\$ -	\$ (280,322)
10129500	PROBATION	\$ 73,547	\$ -	\$ 73,547	\$ -	\$ -	\$ -
10129600	PROSECUTING ATTORNEY	\$ 3,466,685	\$ -	\$ 3,466,685	\$ (12,530)	\$ -	\$ (12,530)
10129617	PROS ATTY FAMILY SUPPORT	\$ 144,451	\$ -	\$ 144,451	\$ -	\$ -	\$ -
10130100	SHERIFF	\$ 12,944,523	\$ 192,608	\$ 13,137,131	\$ (1,408,960)	\$ -	\$ (1,408,960)
10130106	SHERIFF - TRAFFIC	\$ 29,377	\$ 2,756	\$ 32,133	\$ -	\$ -	\$ -
10130143	SHERIFF - ANIMAL CNTRL	\$ 310,037	\$ 8,787	\$ 318,824	\$ (2,500)	\$ -	\$ (2,500)
10130400	COURT SECURITY	\$ 377,231	\$ -	\$ 377,231	\$ -	\$ -	\$ -
10135100	JAIL	\$ 16,153,399	\$ 40,564	\$ 16,193,963	\$ (4,029,840)	\$ -	\$ (4,029,840)
10142600	EMERGENCY MNGMT	\$ 330,488	\$ 5,289	\$ 335,777	\$ (20,000)	\$ -	\$ (20,000)
10143000	ANIMAL SERVICES	\$ 927,380	\$ 3,510	\$ 930,890	\$ (197,100)	\$ -	\$ (197,100)
10144100	DEPT OF PUBLIC WORKS	\$ 270,928	\$ -	\$ 270,928	\$ (33,050)	\$ -	\$ (33,050)
10144200	DRAIN COMMISSIONER	\$ 3,662,146	\$ -	\$ 3,662,146	\$ (1,962,887)	\$ -	\$ (1,962,887)
10144500	DRAINS PUBLIC BENEFIT	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -
10164800	MEDICAL EXAMINER	\$ 779,088	\$ 4,856	\$ 783,944	\$ (48,500)	\$ -	\$ (48,500)
10164900	MENTAL HEALTH	\$ 600,470	\$ -	\$ 600,470	\$ -	\$ -	\$ -
10167200	AGENCY ON AGING	\$ 94,424	\$ -	\$ 94,424	\$ -	\$ -	\$ -
10169300	COMMUNITY ACTION PLANS	\$ 670,000	\$ -	\$ 670,000	\$ -	\$ -	\$ -
10170100	PLANNING	\$ 503,206	\$ -	\$ 503,206	\$ (2,200)	\$ -	\$ (2,200)
10171000	COOPERATIVE EXTENSION	\$ 274,222	\$ -	\$ 274,222	\$ -	\$ -	\$ -
10171100	REGISTER OF DEEDS	\$ 935,224	\$ -	\$ 935,224	\$ (1,937,230)	\$ -	\$ (1,937,230)
10185100	INSURANCE POLICIES	\$ 1,687,542	\$ -	\$ 1,687,542	\$ -	\$ -	\$ -
10187000	UNEMPLOYMENT INSURANCE	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
10189900	CHARGEBACKS	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -
10196600	APPROPRIATIONS	\$ 1,179,996	\$ 2,000,000	\$ 3,179,996	\$ -	\$ -	\$ -
10196610	APPROPRIATIONS - Court	\$ 1,607,000	\$ -	\$ 1,607,000	\$ -	\$ -	\$ -
10196630	APPROPRIATIONS - Other	\$ 7,276,322	\$ -	\$ 7,276,322	\$ -	\$ -	\$ -
10196631	APPROPRIATIONS - Other	\$ 941,440	\$ -	\$ 941,440	\$ -	\$ -	\$ -
10196650	APPROPRIATIONS - Health	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -
10196651	APPROPRIATIONS - EMS VT	\$ 651,179	\$ -	\$ 651,179	\$ -	\$ -	\$ -
10196800	CONTINGENCIES - Misc	\$ 500,015	\$ 10,857	\$ 510,872	\$ -	\$ -	\$ -
		\$ 75,931,388	\$ 2,286,315	\$ 78,217,703	\$ (68,019,667)	\$ (250,535)	\$ (68,270,202)

Org	Description	EXPENSES			REVENUE		
		Amended Budget	Adjustment Request	Proposed Amedment	Amended Budget	Adjustment Request	Proposed Amedment
Special Revenue Funds							
20977000	County Parks Donation	\$ 1,000	\$ -	\$ 1,000	\$ (100)	\$ -	\$ (100)
21065100	EMS	\$ 16,383,091	\$ 16,485	\$ 16,399,576	\$ (16,701,004)	\$ (37,469)	\$ (16,738,473)
21065124	EMS - Training & Education	\$ 450,897	\$ -	\$ 450,897	\$ (112,000)	\$ -	\$ (112,000)
21429800	FOC Family Counseling	\$ 12,000	\$ -	\$ 12,000	\$ (12,000)	\$ -	\$ (12,000)
21528900	FOC	\$ 3,586,877	\$ -	\$ 3,586,877	\$ (3,258,600)	\$ -	\$ (3,258,600)
22028400	CPLR Grant Fund	\$ 55,000	\$ -	\$ 55,000	\$ (55,000)	\$ -	\$ (55,000)
22160100	Health	\$ 5,057,423	\$ 40,209	\$ 5,097,632	\$ (4,591,797)	\$ (40,209)	\$ (4,632,006)
23030100	Sheriff Donation Fund	\$ 1,000	\$ -	\$ 1,000	\$ (1,000)	\$ -	\$ (1,000)
23243000	Animal Shelter Donations	\$ 52,500	\$ -	\$ 52,500	\$ (57,000)	\$ -	\$ (57,000)
23368900	Veterans Donation Fund	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ -	\$ -
23428153	SAMSHA Grant	\$ 400,465	\$ 13,833	\$ 414,298	\$ (400,000)	\$ -	\$ (400,000)
23428450	Status Offense Diversion Grant	\$ 99,999	\$ -	\$ 99,999	\$ (99,999)	\$ -	\$ (99,999)
23429657	Family Support	\$ 426,039	\$ -	\$ 426,039	\$ (424,856)	\$ -	\$ (424,856)
23429658	Crime Victims Week Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23430150	Sheriff JAG Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23430151	Sheriff Traffic Enforcement Grant	\$ 40,000	\$ -	\$ 40,000	\$ (40,000)	\$ -	\$ (40,000)
23430153	Sheriff DOJ Safer Outcomes Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23433150	Sheriff Marine Safety Grant	\$ 11,300	\$ -	\$ 11,300	\$ (11,300)	\$ -	\$ (11,300)
23442650	Emergency Management Performance Grant	\$ 20,000	\$ -	\$ 20,000	\$ (20,000)	\$ -	\$ (20,000)
23442651	Hazardous Materials Grant	\$ 4,000	\$ -	\$ 4,000	\$ (4,000)	\$ -	\$ (4,000)
23442652	Homeland Security Grant	\$ 73,312	\$ -	\$ 73,312	\$ (73,312)	\$ -	\$ (73,312)
23528170	Courts Adult Drug Court	\$ 120,212	\$ 11,776	\$ 131,988	\$ (120,140)	\$ (116,736)	\$ (236,876)
23528171	Courts Juvenile Drug Court	\$ 27,661	\$ (3,399)	\$ 24,262	\$ (27,648)	\$ -	\$ (27,648)
23528172	Courts Swift Sure	\$ 92,269	\$ (8,895)	\$ 83,374	\$ (92,160)	\$ -	\$ (92,160)
23528173	Courts Veteran Court	\$ 64,584	\$ (3,912)	\$ 60,672	\$ (64,512)	\$ -	\$ (64,512)
23528174	Courts Mental Health	\$ 140,148	\$ (3,912)	\$ 136,236	\$ (140,076)	\$ -	\$ (140,076)
23529678	Crime Victims Rights	\$ 177,746	\$ -	\$ 177,746	\$ (177,181)	\$ -	\$ (177,181)
23530100	Sheriff - State Training Grant	\$ 12,000	\$ -	\$ 12,000	\$ (12,000)	\$ -	\$ (12,000)
23530172	CPE Training Funds	\$ 70,000	\$ -	\$ 70,000	\$ (70,000)	\$ -	\$ (70,000)
23530176	Secondary Road Patrol Traffic Grant	\$ 184,522	\$ 2,756	\$ 187,278	\$ (182,713)	\$ (2,756)	\$ (185,469)
23544170	DPW Scrap Tire Grant	\$ 10,000	\$ -	\$ 10,000	\$ (10,000)	\$ -	\$ (10,000)
23828100	Federal Court Grants	\$ -	\$ 59,653	\$ 59,653	\$ -	\$ -	\$ -
23829617	Federal Family Support Grant	\$ -	\$ 71,155	\$ 71,155	\$ -	\$ -	\$ -
23830100	Federal Sheriff Grants	\$ -	\$ 4,236	\$ 4,236	\$ -	\$ -	\$ -
23833100	Federal Marine Grants	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -
23842600	Federal Emergency Management Grant	\$ -	\$ 23,680	\$ 23,680	\$ -	\$ -	\$ -
23844200	Federal Drain Grants	\$ -	\$ 6,706	\$ 6,706	\$ -	\$ -	\$ -
23872800	Federal Economic Development Grant	\$ -	\$ 2,271	\$ 2,271	\$ -	\$ -	\$ -
23928100	State Court Grants	\$ -	\$ 57,083	\$ 57,083	\$ -	\$ -	\$ -
23929618	State Crime Victims Grant	\$ -	\$ 32,912	\$ 32,912	\$ -	\$ -	\$ -
23930100	State Sheriff Grants	\$ -	\$ 8,717	\$ 8,717	\$ -	\$ -	\$ -
23930106	State Sheriff Secondary Traffic Grant	\$ -	\$ 13,336	\$ 13,336	\$ -	\$ -	\$ -
23943000	State Animal Services Grant	\$ -	\$ 3,785	\$ 3,785	\$ -	\$ -	\$ -
23968200	State Veteran Grants	\$ -	\$ 48,335	\$ 48,335	\$ -	\$ -	\$ -
24469000	Community Development Block Grant	\$ 55,160	\$ -	\$ 55,160	\$ (55,000)	\$ -	\$ (55,000)
24524500	ROD Survey & Remon	\$ 103,482	\$ -	\$ 103,482	\$ (65,000)	\$ -	\$ (65,000)
25522300	Princ Res Exemption	\$ 3,000	\$ 3,100	\$ 6,100	\$ (5,000)	\$ -	\$ (5,000)
25671101	ROD Automation	\$ 468,391	\$ -	\$ 468,391	\$ (150,000)	\$ -	\$ (150,000)
25729900	Prosecutor Drug Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25830100	DEPT OF JUSTICE EQUIT	\$ 335,650	\$ -	\$ 335,650	\$ (50,000)	\$ -	\$ (50,000)
26028000	Indigent Defense	\$ 3,293,782	\$ -	\$ 3,293,782	\$ (3,336,011)	\$ -	\$ (3,336,011)
26132500	911 Central Dispatch	\$ 5,611,086	\$ 7,156	\$ 5,618,242	\$ (5,236,148)	\$ -	\$ (5,236,148)
26132525	911 Enhanced	\$ 345,620	\$ -	\$ 345,620	\$ (383,000)	\$ -	\$ (383,000)
26132526	911 Training	\$ 29,470	\$ -	\$ 29,470	\$ (29,470)	\$ -	\$ (29,470)
26321500	Concealed Pistol Licensing	\$ 144,108	\$ -	\$ 144,108	\$ (145,050)	\$ -	\$ (145,050)
26435100	Sheriff CO Training	\$ 10,000	\$ -	\$ 10,000	\$ (15,000)	\$ -	\$ (15,000)
26530100	Drug Law Enforcement	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
26929200	Law Library	\$ 6,500	\$ -	\$ 6,500	\$ (6,500)	\$ -	\$ (6,500)
27230100	US Treasury Equitable	\$ 8,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -
27536300	Community Corrections	\$ 124,571	\$ (5,491)	\$ 119,080	\$ (124,475)	\$ -	\$ (124,475)
27830100	Sheriff Victim Svcs Unit	\$ 500	\$ -	\$ 500	\$ (500)	\$ -	\$ (500)
28400001	Opioid Settlement	\$ 100,000	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ (100,000)
28430100	Opioid Sheriff	\$ 20,995	\$ -	\$ -	\$ -	\$ -	\$ -
28432500	Opioid 911	\$ 64,753	\$ -	\$ 64,753	\$ -	\$ -	\$ -
28465100	Opioid EMS	\$ 148,485	\$ -	\$ 148,485	\$ -	\$ -	\$ -
29067000	Social Welfare	\$ 7,000	\$ -	\$ 7,000	\$ (7,000)	\$ -	\$ (7,000)

29266200 Child Care Juvenile	\$ 2,386,374	\$ 5,800	\$ 2,392,174	\$ (2,375,543)	\$ -	\$ (2,375,543)
29266300 Child Care Social Services	\$ 751,812	\$ -	\$ 751,812	\$ (446,680)	\$ -	\$ (446,680)
29568900 Veteran Services	\$ 1,248,368	\$ 6,662	\$ 1,255,030	\$ (1,307,600)	\$ (1,050)	\$ (1,308,650)
29768900 CO Veterans SVS Fund	\$ 83,024	\$ -	\$ 83,024	\$ (68,982)	\$ -	\$ (68,982)

Org	Description	EXPENSES			REVENUE		
		Amended Budget	Adjustment Request	Proposed Amedment	Amended Budget	Adjustment Request	Proposed Amedment
ARPA							
28621500	ARPA COUNTY CLERK	\$ 15,000	\$ -	\$ 15,000	\$ (15,000)	\$ -	\$ (15,000)
28630100	ARPA SHERIFF	\$ 7,573	\$ -	\$ 7,573	\$ (7,573)	\$ -	\$ (7,573)
28632500	ARPA 911	\$ 58,326	\$ -	\$ 58,326	\$ (58,326)	\$ -	\$ (58,326)
Capital							
41097000	EMS Capital	\$ 1,863,936	\$ 8,137	\$ 1,872,073	\$ (1,870,450)	\$ -	\$ (1,870,450)
Enterprise Funds							
51744100	Landfill	\$ 137,632	\$ -	\$ 137,632	\$ (115,356)	\$ -	\$ (115,356)
54937100	Building & Safety	\$ 3,395,470	\$ 38,300	\$ 3,433,770	\$ (2,781,475)	\$ -	\$ (2,781,475)
57500275	Regional Wastewater	\$ 16,306	\$ -	\$ 16,306	\$ -	\$ -	\$ -
57800275	Septage Receiving	\$ 2,676,383	\$ -	\$ 2,676,383	\$ (2,676,100)	\$ -	\$ (2,676,100)
58159500	Airport	\$ 2,137,093	\$ 3,532	\$ 2,140,625	\$ (2,209,443)	\$ -	\$ (2,209,443)
58859600	LETS	\$ 7,575,377	\$ 750	\$ 7,576,127	\$ (7,518,367)	\$ -	\$ (7,518,367)
59535100	Jail Commissary	\$ 348,234	\$ -	\$ 348,234	\$ (270,000)	\$ -	\$ (270,000)
Internal Service Funds							
63126500	Facility Services	\$ 4,009,047	\$ 160,812	\$ 4,169,859	\$ (3,609,133)	\$ (139,206)	\$ (3,748,339)
63622800	Information Technology	\$ 6,445,436	\$ -	\$ 6,445,436	\$ (5,780,481)	\$ -	\$ (5,780,481)
66126700	Car Pool	\$ 3,156,087	\$ (48,156)	\$ 3,107,931	\$ (2,704,918)	\$ (388,069)	\$ (3,092,987)
67785200	Benefit Fund	\$ 12,904,617	\$ -	\$ 12,904,617	\$ (12,463,305)	\$ -	\$ (12,463,305)
67885230	Pension Fund - Non Union	\$ 4,062,546	\$ -	\$ 4,062,546	\$ (4,062,546)	\$ -	\$ (4,062,546)
67885232	Pension Fund - Sergeant	\$ 752,094	\$ -	\$ 752,094	\$ (752,094)	\$ -	\$ (752,094)
67885234	Pension Fund - Correction Officers	\$ 2,560,740	\$ (1,749,225)	\$ 811,515	\$ (2,560,740)	\$ -	\$ (2,560,740)
67885235	Pension Fund - Field Srvs Deputies	\$ -	\$ 1,749,225	\$ 1,749,225	\$ -	\$ -	\$ -
67885236	Pension Fund - Lieutenants	\$ 526,242	\$ -	\$ 526,242	\$ (526,242)	\$ -	\$ (526,242)
67885238	Pension Fund - 911 Dispatch	\$ 86,520	\$ -	\$ 86,520	\$ (86,520)	\$ -	\$ (86,520)
67885240	Pension Fund - 911 Non Union	\$ 106,645	\$ -	\$ 106,645	\$ (106,645)	\$ -	\$ (106,645)
67885242	Pension Fund - EMS Union	\$ 375,396	\$ -	\$ 375,396	\$ (375,396)	\$ -	\$ (375,396)
67885244	Pension Fund - EMS Non Union	\$ 242,478	\$ -	\$ 242,478	\$ (242,478)	\$ -	\$ (242,478)
67885246	Pension Fund - Courts Union	\$ 939,273	\$ -	\$ 939,273	\$ (939,273)	\$ -	\$ (939,273)
67885248	Pension Fund - Building Union / Non Union	\$ 211,445	\$ -	\$ 211,445	\$ (211,445)	\$ -	\$ (211,445)
67885250	Pension Fund - LETS Non Union	\$ 303,688	\$ -	\$ 303,688	\$ (303,688)	\$ -	\$ (303,688)
67885252	Pension Fund - Health Non Union	\$ 753,420	\$ -	\$ 753,420	\$ (753,420)	\$ -	\$ (753,420)
67885254	Pension Fund - Airport Non Union	\$ 67,300	\$ -	\$ 67,300	\$ (67,300)	\$ -	\$ (67,300)
67885256	Pension Fund - Public Defender Non Union	\$ 138,688	\$ -	\$ 138,688	\$ (138,688)	\$ -	\$ (138,688)
67885258	Pension Fund - Veterans Services Non Union	\$ 78,944	\$ -	\$ 78,944	\$ (78,944)	\$ -	\$ (78,944)
		\$ 98,884,612	\$ 577,414	\$ 99,441,031	\$ (93,950,703)	\$ (725,495)	\$ (94,676,198)

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

Resolution Authorizing Livingston County’s 2027 Annual Budget Process & Calendar – Administration

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

WHEREAS, the 2027 Budget will be created utilizing the County’s Financial ERP system.

THEREFORE, BE IT RESOLVED that the Livingston County Board of Commissioners hereby adopts the following objectives in the preparation of the 2027 Budget:

- Preserve services essential to the health, safety and welfare of our residents as mandated by State Constitution and Statutes available only through Livingston County Government.
- Services must be consistent with and sustainable within the fiscal parameters of the current and projected economic realities.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs that the 2027 budget book format be prepared consistent with the Government Finance Officers Association (GFOA) Distinguished Budget guidelines in creating a document that serves as a Policy Document, Operation Guide, Financial Plan and Communication Device.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby directs the following budget process consistent with the attached budget calendar:

- **Pre-Budget:** Revenue Forecasts, Strategic Planning Session(s), Budget Work Session(s), Capital Improvement Plan updates, and updates to the Cost Allocation Plans are essential for planning and necessary for the Board of Commissioners to have the information needed to set budget priorities and assumptions for Fiscal Year 2027.
- **Level 1 Budget: Base Projection** - Personnel costs, Cost Allocation charges, and Internal Service Fund charges (IT, Facility Services & Carpool) will be provided to all departments. General Fund departments will be provided a budget allocation with the target spend for the year.
 - Staff wage and benefit projections are based on the 2026 approved staffing levels plus any additions authorized by the Board since the adoption of the budget. It is the department’s responsibility to review and ensure that the projections accurately capture and reflect all current pay types and benefits received by each employee group.
- **Level 2 Budget: Department Request** Departments will prepare all other line-item budget detailed requests and submit through the County’s Financial ERP System.
 - General Fund Departments are to maintain budget requests at or below the appropriated target provided to them.
 - Special Revenue Funds and Enterprise Funds shall balance their expenditures with annual revenues.

- Additional positions requested above current 2026 FTE levels are submitted in the Department Request for Board consideration only. A position request form with justification, funding source(s) and annual cost must be completed for each job class requested. Funding of the position(s) must be sustainable within available resources of the fund.
 - Specific vendor / product / cost information shall be detailed for as many line-items as possible; however, to receive authorization to purchase with adoption of the 2027 Budget, line-item detail is required for the following:
 - 726000 - 747999 – Supply or moveable equipment purchases > \$5,000
 - 801000-803000 - Professional Consultants, Attorney Fees and Legal Services
 - 819000-819999 – Contract Services
 - 930000-933001 – Repair and Maintenance >\$5,000
 - 943300-943902 – Software Maintenance
 - 957000-957001 – Professional Development/Employee Training > \$5,000
 - 970000-977999 – Capital Projects
 - Line items with an increase > \$5,000 from the current year, entered without detail, may be returned to department for detail to be added.
 - Capital Projects are those projects with an estimated cost of over \$50,000. These projects should be included in the 2027-2032 Capital Improvement Plan.
 - Capital projects requesting to use Fund 403 Capital Replacement Funds should not be included in the Department Operating Budget. Recommendation for these projects will be presented to the Board of Commissioners under Level 3 – Administrator Recommendation.
 - Maintenance is not to be considered as Capital and should be included in the department Operating Budget.
 - Capital projects that reduce future costs and support the County’s Strategic Plan will be prioritized and recommended to move forward to the Board.
 - The Departments will present their Level 2 Department Requests, highlighting position requests, reorganizations, new or expanding programs, and proposed capital projects during department budget request presentation workshops in the Fall. This will provide an opportunity for County Administration and the Board to discuss, question, and get clarification directly from Department Directors and Elected Officials on their requests.
- **Level 3 Budget: Administrator Recommendation** - Based on discussions, presentations, and analysis of the Department requests, the County Administrator will present a budget recommendation to the Finance and Asset Management (FAM) Committee that continues to support and maintain a healthy financial position for Livingston County.
 - **Level 4 Budget: Finance and Asset Management Committee Recommendation** - The FAM Committee will consider the budgets presented and make final decisions and recommend any changes necessary.
 - **Level 5 Budget: Adopted** - Board of Commissioners adopt the 2027 Livingston County Operating Budget.

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

2027 BUDGET CALENDAR

Date	Meeting	Activity
4/14/2026	FAM Committee	Review and Approve Budget Process & Calendar
5/11/2026	FAM Committee	General Fund Revenue Forecast Presentation
5/26/2026	Board of Commissioners	Approve Resolution to Adopt Millages
5/27/2026	BOC Worksession	Budget Priorities Determined
6/30/2026	Fiscal Services	Level 1 Budget to Departments
7/13/2026	FAM Committee	CIP Presentations
7/27/2026	Board of Commissioners	Review & File Capital Improvement Plan
8/7/2026	Departments	Level 2 Budget Due in MUNIS
9/9/2026	BOC Worksession	General Government & Health and Human Services Departments
9/16/2026	BOC Worksession	*Public Safety, Infrastructure & Development Departments, and Airport
9/23/2026	BOC Worksession	**Judicial, Public Defender, Internal Services Departments, and LETS
10/13/2026	FAM Committee	Level 3 Presentation - County Administrator
11/2/2026	County Clerk	Publish Notice of Public Hearing for Budget in Newspaper
11/9/2026	FAM Committee	Public Hearing and Level 4 FAM Recommendation
11/23/2026	Board of Commissioners	Public Hearing and Adoption of Budget
* Public Safety: Sheriff, EMS, ME, 911 Dispatch, EM		
**Judicial: Courts & Prosecutor		

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MOVED:
SECONDED:
CARRIED:

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

Resolution Adopting the 2026 – 2030 Livingston County Board of Commissioners Strategic Plan – Board of Commissioners

WHEREAS, Livingston County’s current strategic plan will expire at the end of the year; and

WHEREAS, the Board of Commissioners participated in several strategic planning work sessions throughout 2025; and

WHEREAS, the Board of Commissioners outlined five strategic areas – A Model for Conservative Governance, Preserve the County’s Rural Character, A Leader in Continuous Improvement, Superior Transparency and Communication, and A Safe Place to Raise a Family – each with Board-identified goals and objectives; and

WHEREAS, the strategic plan is intended to be a living document, subject to review and amendment in future years as determined by the Board of Commissioners.

THEREFORE BE IT RESOLVED that the Livingston County Board of Commissioners hereby approves the 2026 – 2030 Livingston County Board of Commissioners Strategic Plan.

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**MOVED:
SECONDED:
CARRIED:**



LIVINGSTON COUNTY
Board of Commissioners
STRATEGIC PLAN 2026 - 2030



STRATEGIC AREA:

A Model for Conservative Governance



GOAL 1

Superior Financial Performance

- Maintain AAA bond rating and Michigan's lowest county property tax rate. *(Annually)*
- Implement reserve policy appropriate for each fund. *(24 months)*
- Incorporate capital asset depreciation into our annual budget expenses to accurately reflect the ongoing value reduction of assets and ensure proper financial planning. *(12-24 months)*
- Perform a cost-benefit analysis on all high-cost annual purchased services to evaluate their value, efficiency, and research lower cost alternatives. *(Annually)*
- Review insurance coverages and make adjustments as necessary. *(12-24 months)*
- Reduce unfunded pension liabilities of non-general fund departments by fund balance utilization. *(Annually)*
- Reduce growth rate for internal services expenditures to at or below inflation where practical. *(Annually)*
- Prohibit the assumption of new, non-mandatory, and non-emergency financial obligations until existing obligations are fully met. *(Annually)*
- A budget balanced without gimmicks or reliance on fund balance. *(Annually)*



GOAL 2

Protection of God-Given Rights & Freedoms

- Continually review the comprehensive informed consent process for vaccine administration, ensuring clear notification and understanding for all recipients. *(Annually)*
- Adopt policies aimed at deterring the settlement of illegal aliens in our county and offer local support to U.S. Immigration and Customs Enforcement efforts. *(Ongoing)*
- Implement a strategy to protect against unconstitutional mandates imposed by the Michigan Department of Health and Human Services. *(24 months)*
- Strengthen the county's position as a leading CPL advocate in Michigan. *(Ongoing)*



GOAL 3

Effective & Efficient Delivery of Services

- Partner with department heads and elected officials to smooth overtime expenses to historical averages. *(Annually)*
- Multi-year budget plans to be adopted for departments experiencing a decrease in revenue growth. *(Annually)*
- Implement results of countywide fee for service analysis *(Annually)*
- Develop alternatives to high-cost service providers whose fee increases are greater than the rate of inflation. *(Annually/Ongoing)*
- Research the integration of private sector and neighborhood volunteer transportation providers into the existing transportation system to create a more comprehensive and accessible service to the community. *(24 months)*
- Preservation of property and assets by continuing to maintain safe facilities for the public and county employees. *(Annually)*
- Full implementation of capital asset tracking system. *(Annually)*



STRATEGIC AREA:

Preserve the County's Rural Character

- County Administration to provide updates to the Board of Commissioners with opportunities to preserve the county's rural character. (*Ongoing*)
- Evaluate the annual budget revenue forecast that excludes revenue growth derived from new construction. (*2027 and ongoing*)
- Investigate the negative public health affects derived from the high noise levels of solar farms. (*24 months*)



STRATEGIC AREA:

A Leader in Continuous Improvement

- Establish a countywide standardized dashboard that compares the services delivered against their associated costs and the Full-Time Equivalents (FTEs) required to deliver those services. (*Annually*)
- Develop a comprehensive plan to support departments in enhancing employee engagement through targeted initiatives, training, and opportunities for feedback and recognition. (*Annually*)
- Implement a suggestion award program to encourage and recognize employee contributions for innovative ideas and improvements within the organization. (*2026*)
- Establish a policy to periodically reassess and adjust headcount allocation between departments as needed to ensure optimal staffing levels and resource distribution. (*12-24 months*)



STRATEGIC AREA:

Superior Transparency & Communication

- Publish unfunded pension liability scorecard showing the portion owed due to required pension obligations and optional COLA obligations. (*Annually*)
- Review policies and procedures and update them as necessary to ensure relevance and effectiveness. (*Annually*)
- Evaluate a policy requiring the auditor to be reviewed every three to five years, with a minimum of two firms presented to the BOC following the receipt of proposals. (*2026*)
- Reduce reliance on biased media outlets for communicating county news by expanding the use of neutral, diverse, and direct communication channels. (*12-24 months*)



STRATEGIC AREA:

A Safe Place to Raise a Family

- Complete the current EMS rural base expansion initiative. (*2026*)
- Ensure the effective use of opioid settlement funds by establishing clear metrics for tracking outcomes and directing a portion of the funds toward initiatives that promote non-opioid treatment alternatives. (*Annually*)
- Develop a funding plan for the establishment of a new emergency services communication network. (*2026*)
- Construction of a new 911 Central Dispatch public safety communication towers system. (*24 months*)