

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

---

---

## Resolution Adopting the 2025 Livingston County Operating Budget – Board of Commissioners

**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,** a balanced budget is one in which planned expenditures are equal to or less than revenues, plus budgeted fund balance reserves and a structural balanced budget is one in which recurring revenues sufficiently support recurring expenditures; and

**WHEREAS,** the General Fund budget, as presented, represents a structural balanced budget. Special Revenue Funds and Enterprise Funds are expected to operate within the grants, contracts, charges for service, and other revenue generated specific to that fund: and

**WHEREAS,** Elected Officials, Judges and Department Directors were requested to submit a line-item budget; and

**WHEREAS,** the County Administrator presented a proposed budget to the Board of Commissioners, as required by statute, which implements board policies; and

**WHEREAS,** after review of the County departments' requests; including the Courts, under the scope of its policy; and analyzing the County Administrator's recommendations, the Finance and Asset Management Committee requested revisions and is recommending adoption of the Proposed 2025 Budget to the Board of Commissioners; and

**WHEREAS** the County of Livingston was allocated 5.0 mills by the County Tax Allocation Board and on the 28<sup>th</sup> of May 2024, the Livingston County Board of Commissioners approved and authorized to be levied on the summer tax billing against the Taxable Valuation of the County at the rate of 3.1947; and

**WHEREAS** on the 12<sup>th</sup> of August 2024, the Livingston County Board of Commissioners resolved the Ambulance Millage be levied on the winter tax billing against the Taxable Valuation of the County at a rate of .2823; and

**WHEREAS** on the 26<sup>th</sup> of August 2024, the Livingston County Board of Commissioners resolved the Veteran's Relief Millage to be levied on the winter tax billing against the Taxable Valuation of the County at the rate of .0918; and

**WHEREAS** it is recommended that the 2025 General Fund, Special Revenue and Enterprise Funds budgets be approved as shown in the Proposed 2025 Budget Plan, as well as approval of the informational summary of projected revenues and expenditures for Internal Service Funds; and

**WHEREAS** the recommended 2025 Budget was posted on the County website and filed with the Livingston County Clerk for public viewing on the 25<sup>th</sup> day of October 2024: pursuant to state statute.

**THEREFORE, BE IT RESOLVED** that the 2025 General Fund Budget is approved in the amount of \$64,343,033, Special Revenue Funds for a total amount of \$42,450,814, and Enterprise Funds for

a total amount of \$16,698,064, and revenues shall be appropriated, and expenditures budgeted on a fund and cost center (department) basis in the amounts set forth below:

<b>SHERIFF</b>		
Sheriff	10130100	\$11,936,035
Secondary Road Patrol Appropriation	10130106	\$29,000
Jail	10135100	\$14,696,195
Animal Control	10130143	\$284,487
Sheriff Donation Fund	23030100	\$2,500
JAG Grant	23430150	\$7,500
OHSP Traffic Grant	23530151	\$32,000
Marine Safety Grant	23433150	\$11,000
State Training Grant	23530100	\$12,000
Secondary Road Patrol Traffic Grant	23530176	\$204,876
Dept of Justice Equitable	25830100	\$69,400
Correction Officer Training	26435100	\$20,000
Drug Law Enforcement	26530100	\$5,000
US Treasury Equitable	27230100	\$15,000
Victims Services Unit	27830100	\$900
Sheriff ARPA	28630100	\$16,034
Jail Commissary Fund	59535100	\$378,746

<b>OTHER PUBLIC SAFETY</b>		
Emergency Management	10142600	\$314,917
EMPG Emergency Mgt Perf Grant	23442650	\$21,213
Homeland Security Grant	23442652	\$204,940
Indigent Defense 10196631-995013	26028000 <i>General Fund Appropriation</i>	\$3,366,037 \$944,190
911 Central Dispatch	26132500	\$5,440,044
911 Central Dispatch Enhanced	26132525	\$362,000
911 Central Dispatch Personal Training	26132526	\$25,744
Community Corrections	27536300	\$137,365
911 ARPA	28632500	\$58,326

<b>INFRASTRUCTURE &amp; DEVELOPMENT</b>		
Drain Commissioner	10144200	\$3,456,368
Department of Public Works	10144100	\$258,242
Drains Public Benefit	10144500	\$375,000
Planning	10170100	\$464,445
Economic Development	10172800	\$175,000
Community Action Programs	10169300	\$684,254
County Parks Donation Fund	20977000	\$1,000

<b>INFRASTRUCTURE &amp; DEVELOPMENT</b>		
Scrap Tire Cleanup Grant	23544170	\$10,000
Landfill <i>101966000 995001</i>	51744100 <i>General Fund Appropriation</i>	\$129,408 <i>\$90,000</i>
Building and Safety	54937100	\$3,511,262
Regional Wastewater Op & Maintenance	57500275	\$20,410
Septage Receiving Station O & M	57800275	\$3,011,200
Drain Equipment	63944200	\$1,935

<b>HEALTH &amp; HUMAN SERVICES</b>		
MSU Cooperative Extension	10171000	\$267,519
Animal Services	10143000	\$871,167
Medical Examiner	10164800	\$725,039
Mental Health	10164900	\$600,470
Agency on Aging (Senior Services)	10167200	\$89,424
Health/Human GF Appropriation	10196650	\$500,000
EMS (Ambulance)	21065100	\$15,038,011
EMS Training & Education	21065124	\$417,082
Health	22160100	\$7,039,278
Animal Shelter Donation Fund	23243000	\$36,000
Veterans Donation Fund	23368900	\$4,000
Veterans Treatment Court Grant	23528173	\$99,306
Mental Health Grant	23528174	\$174,312
Community Block Grant	24469000	\$50,100
Veteran Services Fund	29568900	\$1,136,773
Veterans SVS Fund Grant	29768900	\$135,290

<b>GENERAL GOVERNMENT</b>		
Board Of Commissioners	10110100	\$865,932
County Administration	10117200	\$534,750
Fiscal Services	10121200	\$884,879
County Clerk	10121500	\$600,420
County Clerk Circuit Court	10121599	\$1,174,452
Internal /External Audit (BOC)	10122300	\$130,215
Tax Allocation Board	10124800	\$2,500
Plat Board	10124900	\$500
County Treasurer	10125300	\$1,299,971
Equalization	10125700	\$822,870
Elections	10126200	\$225,509
Facilities Services	10126500	\$231,281
Register of Deeds	10171100	\$915,318
Atty Counsel (Civil Counsel)	10126600	\$279,972

GENERAL GOVERNMENT		
Human Resources	10127000	\$864,379
Insurance Policies & Bonds	10185100	\$1,400,000
Unemployment Insurance	10187000	\$10,000
Chargebacks	10189900	\$500
Capital Replacement Appropriations	10196600	\$1,700,000
Contingencies	10196800	\$1,116,925
Survey & Remonumentation	24524500	\$108,479
Homestead Property Exemption	25522300	\$3,200
Register of Deeds Automation	25671101	\$524,706
Concealed Pistol License Fund	26321500	\$135,371
Opioid Settlement Fund	28400001	\$100,000
County Clerk ARPA	28621500	\$15,000
IT ARPA	28622800	\$9,000
Insurance Policies ARPA	28685100	\$98,360
Social Welfare Fund 10196610 -995003	29067000 <i>General Fund Appropriation</i>	\$7,000 \$7,000
Airport	58159500	\$2,110,956
Livingston Essential Transportation Service 10196600-995012	58859600 <i>General Fund Appropriation</i>	\$7,536,082 \$80,000

**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:

COURTS		
Judicial Central Services	10128100	\$3,422,669
Appellate Court	10128200	\$80,000
Circuit Court	10128300	\$1,604,822
Juvenile Court	10128400	\$881,006
Guardianship	10128500	\$8,400
District Court	10128600	\$2,390,524
Probate Court	10129400	\$1,039,395
Probation	10129500	\$73,582
Prosecuting Attorney	10129600	\$3,355,971
Family Support GF Appropriation	10129617	\$115,000
Court Security	10130400	\$362,539
Friend of the Court GF Appropriation	10196610	\$900,000
Family Counseling FOC	21429800	\$12,000
Friend of the Court	21528900	\$3,319,799
CPLR Grant Fund	22028400	\$63,240
ADC Adult Drug Court	23428150	\$93,219
Family Support	23429657	\$404,774
Adult Drug Court	23528170	\$158,764

<b>COURTS</b>		
Juvenile Drug Court	23528171	\$37,279
Swift & Sure Grant	23528172	\$101,665
Crime Victims' Rights	23529678	\$179,782
Drug Fund – Prosecuting Atty	25729900	\$100
Law Library	26929200	\$6,500
Child Care - Juvenile 10196610-995002	29266200 <i>General Fund Appropriation</i>	\$2,272,113 \$100,000
Child Care - Social Services 10196610-995002	29266300 <i>General Fund Appropriation</i>	\$745,792 \$100,000

**BE IT FURTHER RESOLVED** that the projected expenditures for Internal Service Funds for a total amount of \$35,844,096 is also approved; but not as part of the Livingston County Budget for 2025, pursuant to Public Act 2 of 1968, as amended, in the amounts set forth below:

<b>INTERNAL SERVICE FUNDS</b>		
Facility Services	631	\$3,779,852
Information Technology	636	\$6,572,008
Carpool	661	\$2,931,482
Benefits	677	\$12,217,959
Pension	678	\$10,342,795

**BE IT FURTHER RESOLVED** that the County Elected Officials and County Department Heads are responsible for the appropriations authorized for their departments in the FY 2025 Budget and may expend up to, but shall not exceed, the total appropriation by fund, authorized for their department.

**BE IT FURTHER RESOLVED** that Board of Commissioners authorize a 3% across the board cost of living adjustment wage increase for all regular permanent employees in the non-union and, subject to union approval, the union divisions effective January 1, 2025.

**BE IT FURTHER RESOLVED** that Board of Commissioners authorizes \$22 million of General Fund, fund balance be assigned for cash flow purposes in 2025.

**BE IT FURTHER RESOLVED** that Board of Commissioners authorizes the remaining 2023 and 2024 year-end balance of General Fund “Vision Tour Contingency” funds be committed in General Fund, fund balance. Vision Tour Contingency will require Board authorization to utilize on a project-by-project basis. A budget amendment to increase the operating budget for specified project and reduction of committed Vision Tour fund balance of like amount will also require Board authorization.

---

---

**BE IT FURTHER RESOLVED** that County revenues and expenditures may vary from those currently projected and accordingly may be amended from time to time by the Board of Commissioners during the 2025 fiscal year as deemed necessary. It is the responsibility of the Chief Judges, County Elected Officials and County Department Heads to monitor their respective budgets. If projected expenditures exceed the authorized budget or projected revenues are less than budgeted, then the Department Head shall come before the Board of Commissioners and present a corrective plan of action to the Finance and Asset Management Committee.

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

**BE IT FURTHER RESOLVED** budgeted items under \$100,000 that are included in the adopted 2025 Budget and specifically included in the department line-item detail at a level deemed sufficient by the County Administrator and/or Deputy County Administrator/Financial Officer, and that follow the County Procurement Policy, are authorized to purchase, or enter into contract as of January 1, 2025. Variances from the amount listed in the detail for that item that are more than \$50,000 will require Board authorization prior to purchase or entering into contract. The County Administrator may approve variances up to \$50,000 of the original line-item detail amount.

**BE IT FURTHER RESOLVED** that 2025 funding is appropriated for the intended purpose identified and requested by departments in their 2025 budget requests. Fiscal Services may place a temporary hold on specific budgeted amounts within the General Fund until a quote, selected bid, or sufficient supporting documentation for the project/expense is received. Funds will be liquidated from the temporary hold based on documented need or until the department gets Board authorization to move funding elsewhere.

**BE IT FURTHER RESOLVED** that the County Administrator is authorized to execute transfers between cost centers/departments and accounts within a fund in amounts not to exceed \$50,000 per transfer. The Finance and Asset Management Committee will be notified quarterly 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), have ongoing costs exceeding the revenue generated, provide services that are not basic to the health and safety of the residents of Livingston County, and/or the services are readily provided by others; shall have those reductions brought before the Board of Commissioners and expenditures shall be adjusted to commensurate with funding levels.

**BE IT FURTHER RESOLVED** that these funds shall be appropriated contingent upon compliance with the County Procurement Policy. All Judges, County Elected Officials and County Department Heads shall abide by this 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.

**BE IT FURTHER RESOLVED** that all Judges, County Elected Officials and County Department Heads shall abide by the County Claims & Payable Policy, as adopted, and amended by this Board from time to time.

**BE IT FURTHER RESOLVED** that all Judges, County Elected Officials, County Department Heads, and employees shall abide by the County Employee Business Expense Policy, as adopted, and amended by this Board from time to time.

**BE IT FURTHER RESOLVED** that all Judges, County Elected Officials and County Department Heads shall abide by the Budget Transfer Policy, as adopted, and amended by this Board from time to time.

**BE IT FURTHER RESOLVED** that the mileage reimbursement rate for employees and elected officials for use of their personal vehicles to travel/perform county business be established at current IRS rate per mile and updated effective January 1st of each year.

**BE IT FURTHER RESOLVED** that the County utilizes a Position Control module in the County's ERP system to maintain all Board authorized positions. Resolutions for new positions or department reorganizations coming before the Board of Commissioners for approval will clearly state the funding source and amount requested for that position on the resolution, the position control number if applicable, position description, employee group and FTE. Positions being funded by grants or other stated sources of funding will be identified as Term position and will not be made active in the County Position Control module until an approved categorized budget from the awarding agency is received by Fiscal Services, as the position will be tied to this funding source in Position Control.

**BE IT FURTHER RESOLVED** positions that will become vacant where the department head deems it necessary to temporarily double fill for greater than 30 calendar days for either transition or succession planning purposes will need to bring the request to the Board for approval and authorization of funding.

**BE IT FURTHER RESOLVED** all permanent and term positions authorized, are identified by a unique Position Control Number, position title, and FTE in the 2025 budget and include the authorization by the Board of Commissioners of the position changes reflected in the table below, effective January 1, 2025.

Position	Title	Department	Fund	Change
21500108	Vital Records Clerk	Clerk	101	1.00
21500107	Irregular Election/Vital Records Clerk	Clerk	101	(0.05)
30100124	Financial Analyst	Sheriff	101	0.50
30100110	Central Records Specialist	Sheriff	101	0.50
22800119	Administrative Specialist	IT	636	0.15
05400103	Airport Worker (Pooled)	Airport	581	0.69
60100119	WIC Program Specialist	Health	221	0.27
60100154	Public Health Nurse	Health	221	(0.50)
60100114	Public Health Nursing Supervisor	Health	221	(1.00)
53800192	19 Hr CDL Driver - Irregular	LETS	588	0.12
53800193	19 Hr CDL Driver - Irregular	LETS	588	0.12
53800194	19 Hr NON-CDL Driver	LETS	588	0.12
53800195	19 Hr NON-CDL Driver	LETS	588	0.12
<b>Net additions/deletions in FTEs</b>				<b>2.04</b>

**BE IT FURTHER RESOLVED** that Capital Projects, projects with an expected cost greater than \$50,000 a year, are appropriated in Fund 403 Capital Replacement Fund in FY 2025 for the full term of the project and will carryforward to future years as needed, until complete. Capital Projects must follow the County Procurement Policy. The following capital project appropriations, in the amount of \$1,270,000, are authorized in Fund 403 for 2025:

Project	CIP Project ID	Department	Amount
Jail Mail Scanner	30100.2023.0001	Sheriff	\$145,000
Perimeter & Safety Fencing	30100.2024.0002	Sheriff	\$140,000
Judicial Center Renovation (leased space)	26700.2025.0001	Prosecutor	\$75,000
Office Security	27000.2025.0001	Human Resources	\$75,000
Admin & Courthouse Concrete	26500.2025.0002	Facility Services	\$165,000
Jail Rooftop HVAC Units	26500.2022.0001	Facility Services	\$100,000



Project	CIP Project ID	Department	Amount
East Complex Rooftop HVAC Units	26500.2022.0003	Facility Services	\$240,000
Data Center & Software Update	22800.2025.0002	IT	\$140,000
Fiber Inventory & Maintenance	22800.2025.0004	IT	\$90,000
SharePoint Upgrade	22800.2025.0007	IT	\$100,000
<b>Total Capital Fund 403</b>			<b>\$1,270,000</b>

**BE IT FURTHER RESOLVED** that Capital Projects that have been approved by the Board of Commissioners must be started, with expenditures incurred, by the fiscal year following the budget year the project was approved, or the project authorization will expire and must be presented again to the Board of Commissioners for approval.

**BE IT FURTHER RESOLVED** additional capital projects may be determined in 2025 depending on need, funding availability, and decisions by the Board of Commissioners for use of remaining General Fund Vision Tour funds.

**BE IT FURTHER RESOLVED** that the Livingston County Board of Commissioners hereby authorizes the systematic transfer of funds in accordance with the 2025 Budget Plan, and as amended from time to time through budget transfers and/or amendments, for the following: Internal Service Fund direct charges for services, indirect costs per the approved cost allocation plan, benefit charges, and inter-department billings to reimburse for services provided. The Board of Commissioners authorizes the appropriate journal entries and work order module entries needed to effectuate the systematic transfers and authorizes revisions to the systematic transfers resulting from an amended budget.

**BE IT FURTHER RESOLVED** that the Livingston County Board of Commissioners authorizes the transfer of funds up to approved appropriated amounts from the General Fund to Special Revenue Funds for required matching of actual grant expenditures throughout the year and authorizes the appropriate adjusting journal entries to effectuate the transfers upon request.

# # #

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