

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

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## 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
<b>Special Revenue Funds</b>				
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
<b>CAPITAL</b>				
41097000	EMS Capital	\$ 1,863,936	\$ 8,137	\$ 1,872,073
<b>Enterprise Funds</b>				
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
<b>Internal Service Funds</b>				
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:**