

LIVINGSTON COUNTY
2017 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Law Enforcement Sales Tax Fund	Use Fund	Special Road and Bridge Fund	Assessment Fund	Enhanced 911 Fund	Other Funds
NET CASH AVAILABLE FOR 2017	1,365,615.00	302,547.00	127,287.00	247,317.00	453,858.00	46,758.00	6,572.00	181,276.00
Revenues, 2017								
Property tax	244,000.00	70,000.00	0.00	0.00	86,000.00	0.00	0.00	88,000.00
Sales tax	1,639,263.00	1,026,170.00	513,093.00	100,000.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	2,001,072.00	443,425.00	17,250.00	0.00	1,157,780.00	227,000.00	0.00	155,617.00
Charges for services	557,850.00	474,000.00	0.00	0.00	0.00	0.00	0.00	83,850.00
Interest	7,187.00	2,000.00	500.00	700.00	2,500.00	500.00	30.00	957.00
Other	210,822.00	14,000.00	27,000.00	0.00	1,000.00	7,000.00	143,500.00	18,322.00
Transfers in	179,982.00	159,000.00	0.00	0.00	0.00	0.00	0.00	20,982.00
Total Revenues	4,840,176.00	2,188,595.00	557,843.00	100,700.00	1,247,280.00	234,500.00	143,530.00	367,728.00
TOTAL FUNDS AVAILABLE	6,205,791.00	2,491,142.00	685,130.00	348,017.00	1,701,138.00	281,258.00	150,102.00	549,004.00
Expenditures, 2017								
County Commission	640,685.00	150,697.00	0.00	161,112.00	0.00	0.00	150,000.00	178,876.00
County Clerk	122,186.00	122,186.00	0.00	0.00	0.00	0.00	0.00	0.00
Elections	158,481.00	79,931.00	0.00	0.00	0.00	0.00	0.00	78,550.00
Buildings and grounds	172,180.00	172,180.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	37,250.00	12,700.00	24,550.00	0.00	0.00	0.00	0.00	0.00
County Treasurer	176,401.00	151,401.00	0.00	0.00	0.00	0.00	0.00	25,000.00
County Collector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	136,354.00	114,494.00	0.00	0.00	0.00	0.00	0.00	21,860.00
Circuit Clerk	36,988.00	25,160.00	0.00	0.00	0.00	0.00	0.00	11,828.00
Court Administration	15,100.00	15,100.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Administrator	107,408.00	107,408.00	0.00	0.00	0.00	0.00	0.00	0.00
Sheriff	987,090.00	490,175.00	451,048.00	0.00	0.00	0.00	0.00	45,867.00
Jail	460,000.00	460,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	278,397.00	144,703.00	66,975.00	0.00	0.00	0.00	0.00	66,719.00
Juvenile Officer	165,900.00	165,900.00	0.00	0.00	0.00	0.00	0.00	0.00
County Coroner	45,332.00	0.00	45,332.00	0.00	0.00	0.00	0.00	0.00
Health and welfare	9,250.00	9,250.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers out	70,605.00	30,605.00	0.00	0.00	40,000.00	0.00	0.00	0.00
Emergency Fund	90,000.00	70,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
Assessor	277,613.00	0.00	0.00	0.00	0.00	277,613.00	0.00	0.00
Highways and roads	1,592,657.00	0.00	0.00	0.00	1,592,657.00	0.00	0.00	0.00
Other	213,586.00	153,586.00	58,000.00	0.00	0.00	0.00	0.00	2,000.00
Total Expenditures	5,793,463.00	2,475,476.00	665,905.00	161,112.00	1,632,657.00	277,613.00	150,000.00	430,700.00
ESTIMATED ENDING CASH								
BALANCE	412,328.00	15,666.00	19,225.00	186,905.00	68,481.00	3,645.00	102.00	118,304.00
OTHER NET RESOURCES								
AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	412,328.00	15,666.00	19,225.00	186,905.00	68,481.00	3,645.00	102.00	118,304.00

Explanation of Funds listed at the top of the budget...

GENERALREVENUE: This fund and the Law Enforcement Fund are the County's Operating Funds. The balance of these two funds at the beginning of the year decreased \$44,618. Historically, the county has had to use our cash balance in these accounts to make the budget work-meaning we have very little actual operating reserve. The General Sales tax rate passed in 1983 is ½% and the amount budgeted for 2017 is \$1,026,170, which is down from the previous year's budget.

LAW ENFORCEMENT FUND: This sales tax which was passed in 2003 is ¼% and in 2017 is budgeted to be \$513,093, also a decrease from the previous year.

USE TAX: The use tax is the sales tax that business pays for out of state purchases. It is the same ½ cent general fund tax and ¼ cent law enforcement tax listed above and is budgeted for 2017 at \$100,000. This fund is designated for large fixed asset purchases like major maintenance items in the Courthouse and is used to make an annual payment on our heating and cooling system.

SPECIAL ROAD AND BRIDGE FUND: This category is revenue from statutory property tax commissions, which is budgeted at \$86,000. Within Intergovernmental Revenues there is motor vehicles sales tax and motor vehicle fees budgeted at \$78,030 and \$56,100 respectively. The revenue in this category shows up in Inter-governmental Revenue. Additional revenue in Intergovernmental Revenue comes from CART Rock funds budgeted at \$415,650, which comes from the State Gas Tax, most of which is given to townships to purchase rock. On the expense side of the ledger \$800,000 is budgeted for replacing up to four of our most deficient county bridges. \$500,000 of this expense in this category is for bridges in which 80% of this money comes from the Federal Government through the State in the form of a grant. The remaining 20% is paid for by "soft match" credit the county has earned in the past years by constructing bridges with county funds. The other \$300,000 is for two bridges we plan to build out of county funds which will accrue "soft match" dollars to be used in the future. These four bridges may not all be finished this year, but we have budgeted them to be sure we have the funds in case we are way ahead of schedule. Some of the larger expenses in the road and bridge fund are for drainage tubes and steel, and the Federal Emergency Management expense, in case a federal disaster is declared.

ASSESSMENT FUND: These fees come to the assessor's office, a State statutory 1.7% of collections plus other reimbursements, from the State which finances the Assessor's office.

911 FUND: The County budgeted \$143,500 of revenue from a phone land line tax the County receives for this purpose. The County contracts with the City, who operates the 911 service for us. The County gives these fees to the City and, by agreement, shares 37% of the remaining deficit, which for the County budget is a deficit of 100,000 this year.

OTHER FUNDS: This category includes 22 other statutory funds, most of which are very small. The largest of the 22 are the Senior Citizens Fund Tax, (\$97,600) which is passed through to seniors.