



Livingston  
County

# 2016 Revenue Forecast

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Revenue Forecast Committee  
April 22, 2015

# Revenue Committee

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Sally Reynolds - Register of Deeds

Jennifer Nash – Treasurer

Melissa Scharrer - Friend of the Court

Don Parker - County Commissioner

Belinda Peters - County Administrator

Cindy Catanach - Deputy County Admin./Financial Officer

Hilery DeHate - Financial Analyst/ Finance

Joe McClure - Financial Analyst/ Sheriff Department

Eric Sanborn – Lt./Sheriff Department

Sue Bostwick - Equalization

Allison Nalepa – Communication Specialist

## Other Contributors:

Margaret Dunleavy – County Clerk

Laura Chafy-Rogers – Deputy County Clerk

Joan Runyan – Elections

John Evans – Circuit Court Administrator

Debra Kubitskey – District Court Administrator

Ann White – Court Financial Officer

Ken Recker – Drain

Aaron Everest – Drain



# Forecasting Process

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## Identify Major General Fund Revenue Sources

### Committee Creation

- Comprised of County Subject Matter Experts (SME)

### Level 1 Revenue Projection

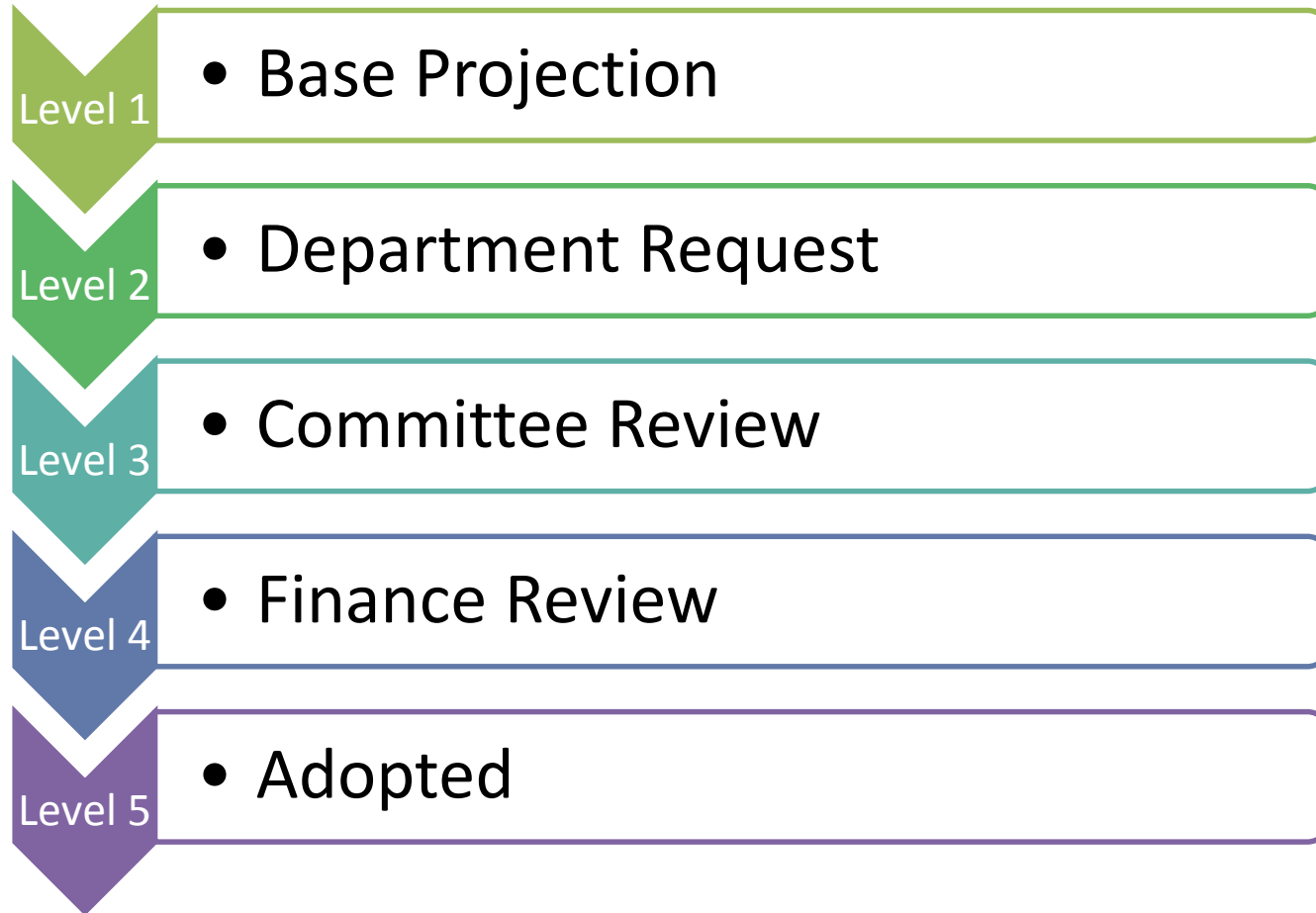
- Developed with input from each of the SME's as well as other departmental employees knowledgeable about their department operations
- Provide projection of Level 1 Revenue Forecast to Finance Committee
- Push Level 1 Revenue Forecast out to Departments

## Follow Up Analysis (take place between Level 2 and Level 3)



# Levels of Budget Process

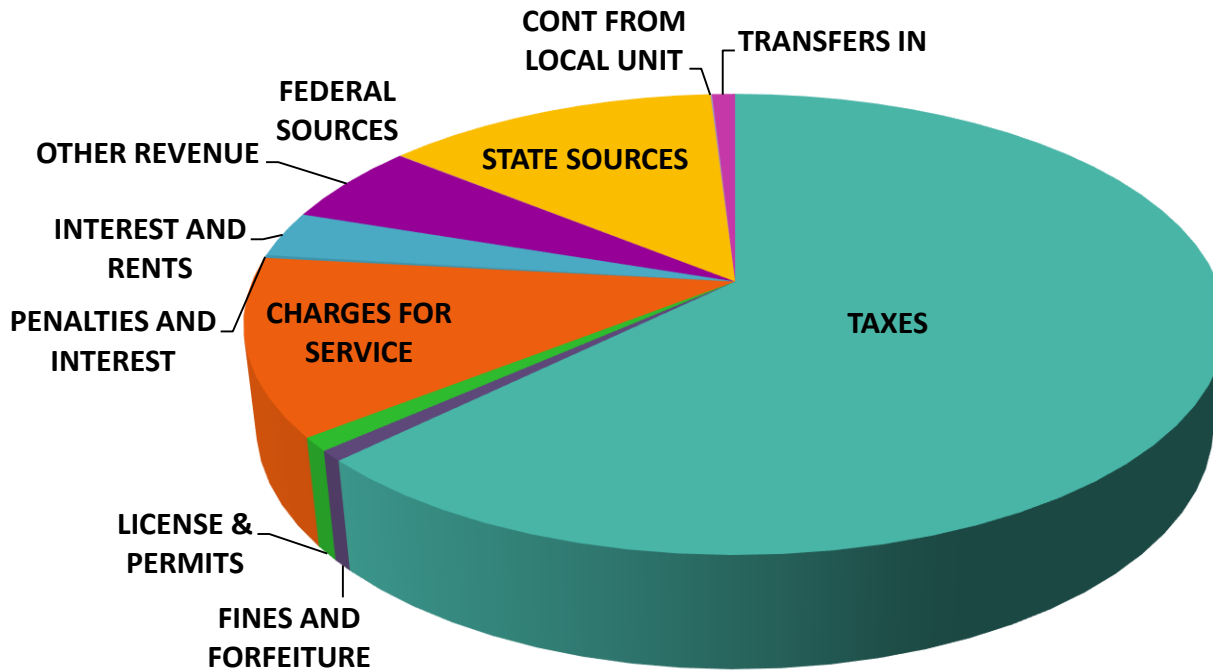
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More information on the process levels can be found on the County Administration Finance web page:  
[https://www.livgov.com/administration/Pages/county\\_finance.aspx](https://www.livgov.com/administration/Pages/county_finance.aspx)



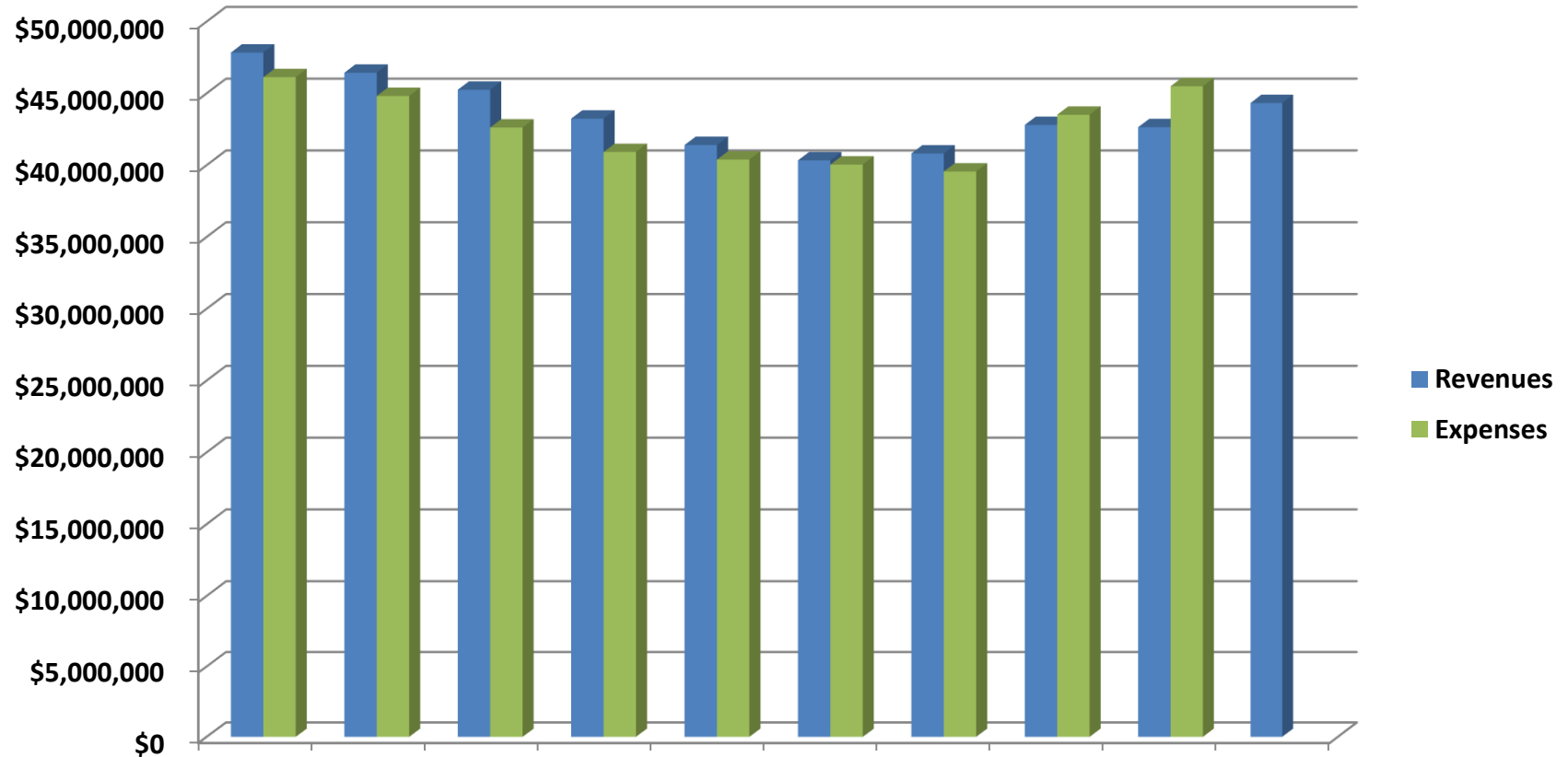
# Revenue Sources



Category	2016 Projected
TAXES	\$27,770,000
FINES AND FORFEITURE	\$327,000
LICENSE & PERMITS	\$420,600
CHARGES FOR SERVICE	\$5,497,034
PENALTIES AND INTEREST	\$90,000
INTEREST AND RENTS	\$1,431,380
OTHER REVENUE	\$2,522,653
FEDERAL SOURCES	\$20,000
STATE SOURCES	\$5,817,861
CONT FROM LOCAL UNIT	\$28,100
TRANSFERS IN	\$401,600
<b>Total</b>	<b>\$44,326,228</b>



# Historical Revenues

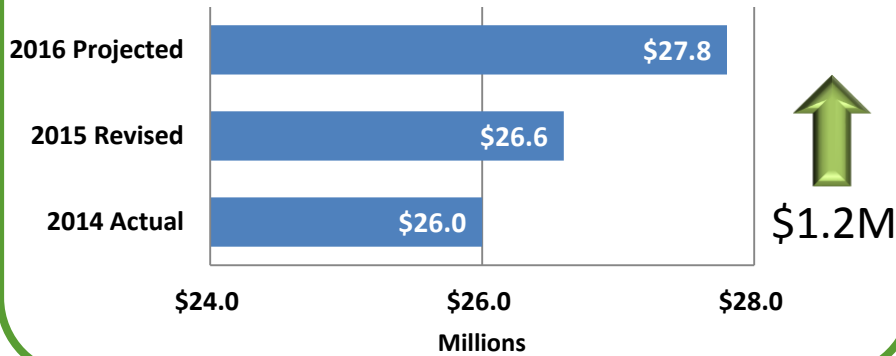


Year	2007	2008	2009	2010	2011	2012	2013	2014	2015 Revised	2016 Projected
Revenues	\$47,840,540	\$46,432,921	\$45,250,257	\$43,237,150	\$41,404,406	\$40,330,696	\$40,813,095	\$42,800,507	\$42,645,033	\$44,326,228
Expenses	\$46,126,146	\$44,816,588	\$42,619,585	\$40,915,515	\$40,389,246	\$40,038,145	\$39,557,263	\$43,508,294	\$45,491,864	

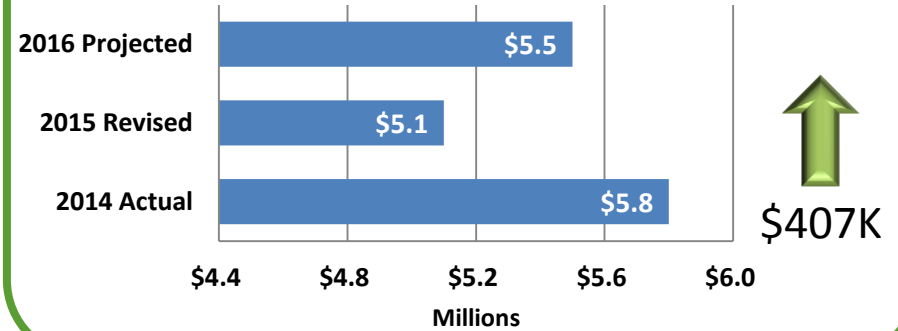


# Revenues At A Glance

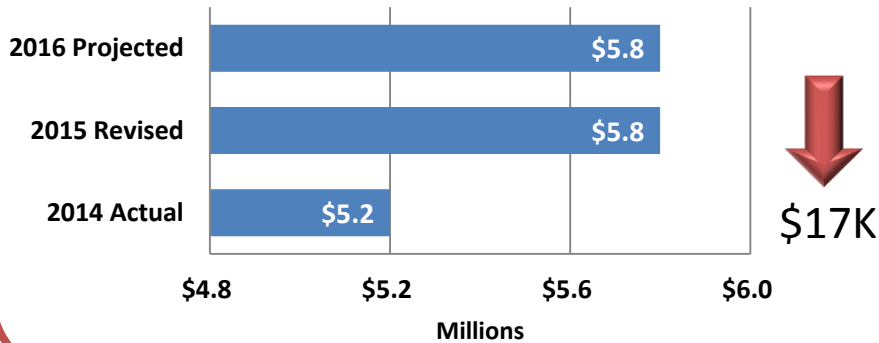
## Taxes



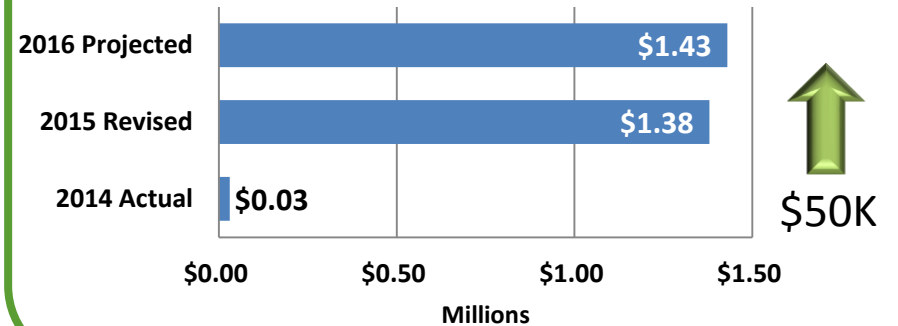
## Charges for Service



## State Sources



## Interest & Rents



# 2016 Property Tax Forecast

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2014 Property Tax Revenue	\$25,808,425
2015 Budgeted Revenue	\$26,444,635
2015 Revised Projected Revenue	\$26,796,888
2016 Projected Revenue % Increase	3%
2016 Projected Tax Revenue	\$27,600,000
Total Projected New Tax Revenue (based on 2015 Revised Projection)	\$803,112
*Change in 2015 Tax Revenue Projection of an additional \$352,253	





# Captured Values

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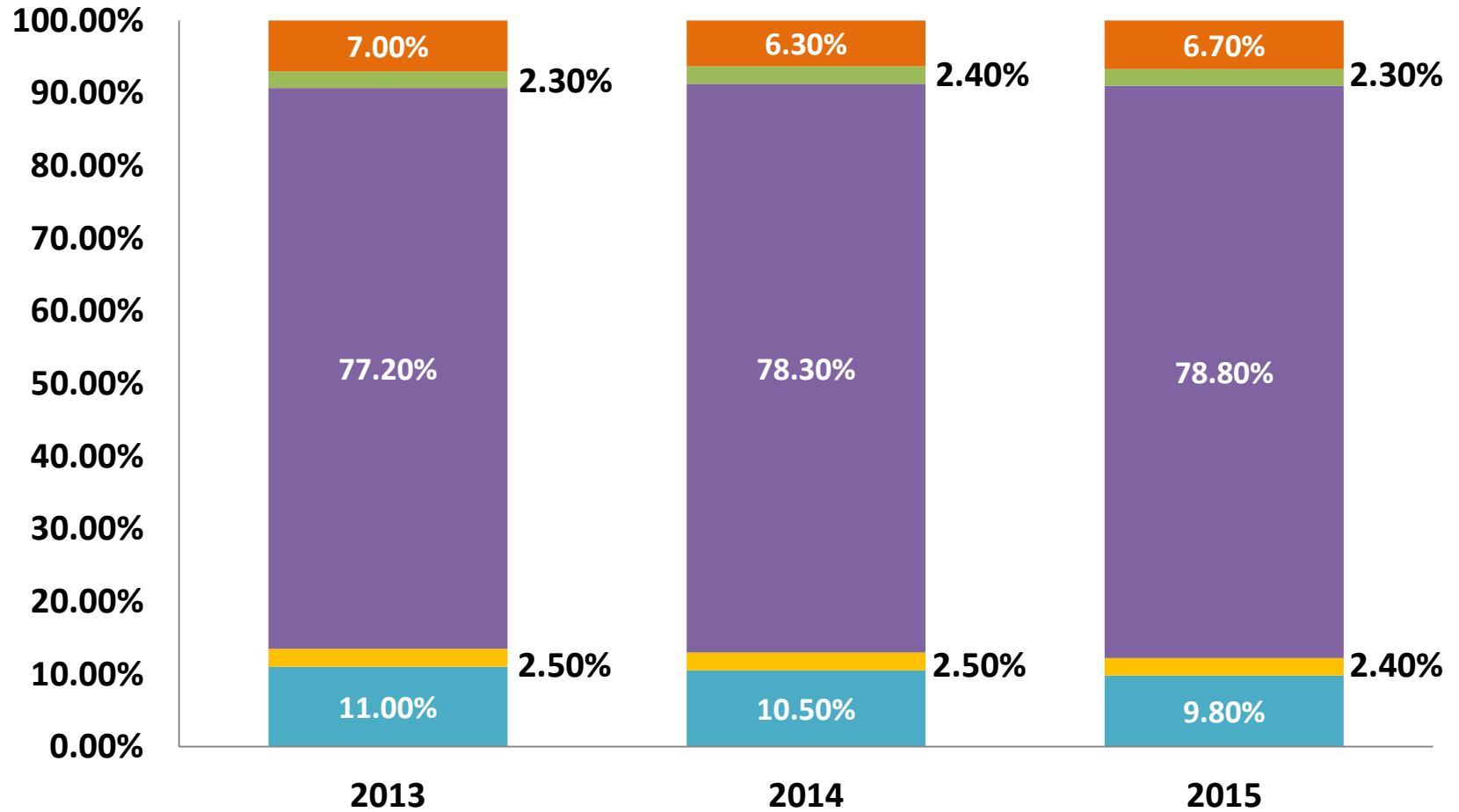
## DDA'S, TIFA'S AND LDFA'S

Year	Taxable Value	Revenue Captured
2010	\$185,444,159	\$510,056
2011	\$230,798,883	\$465,389
2012	\$215,284,090	\$450,600
2013	\$191,001,836	\$411,677
2014	\$185,854,230	\$390,532



# Tax Base

Source: Equalization



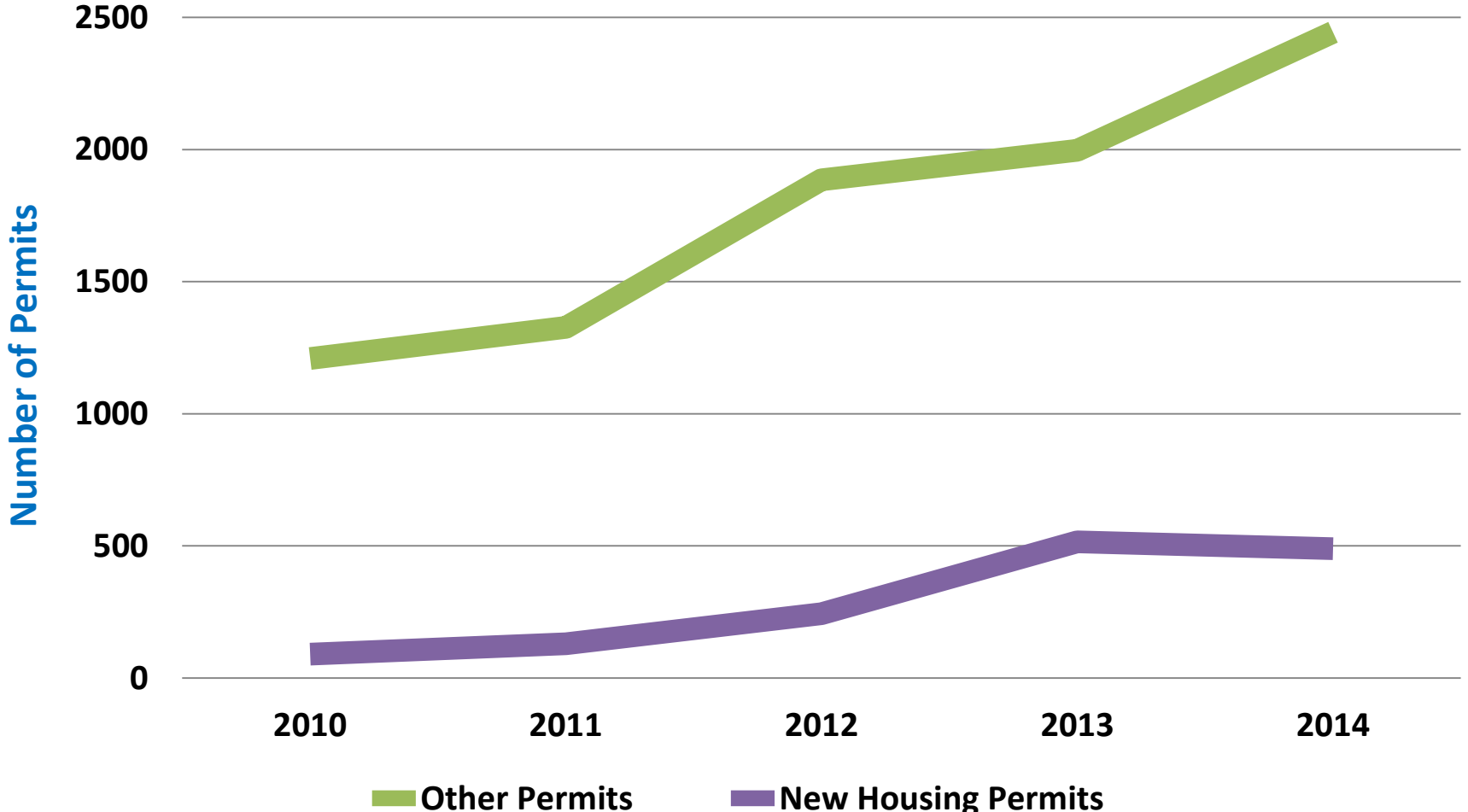
Commercial Industrial Residential Agricultural Personal Property



Livingston County

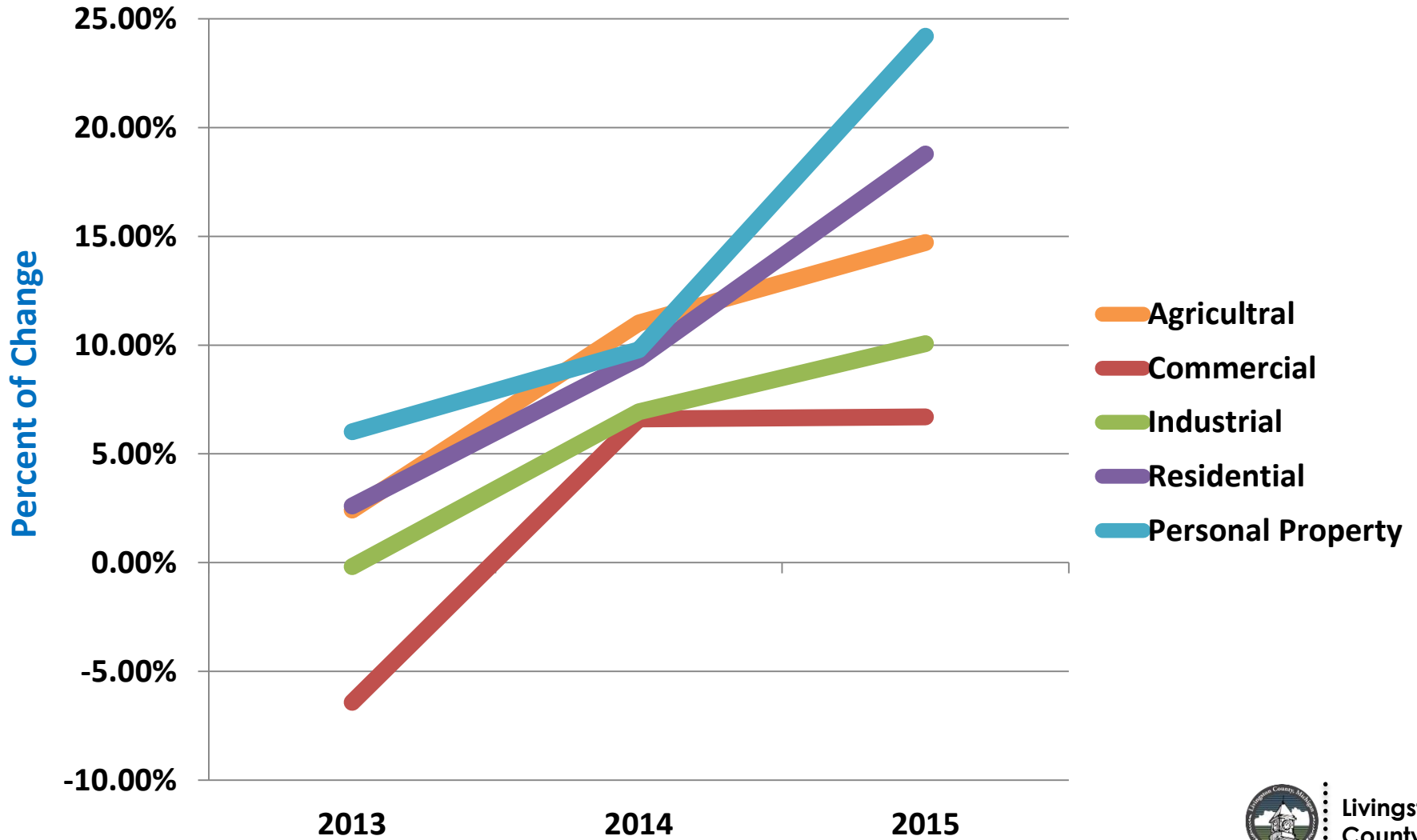
# New Construction

Source: Equalization

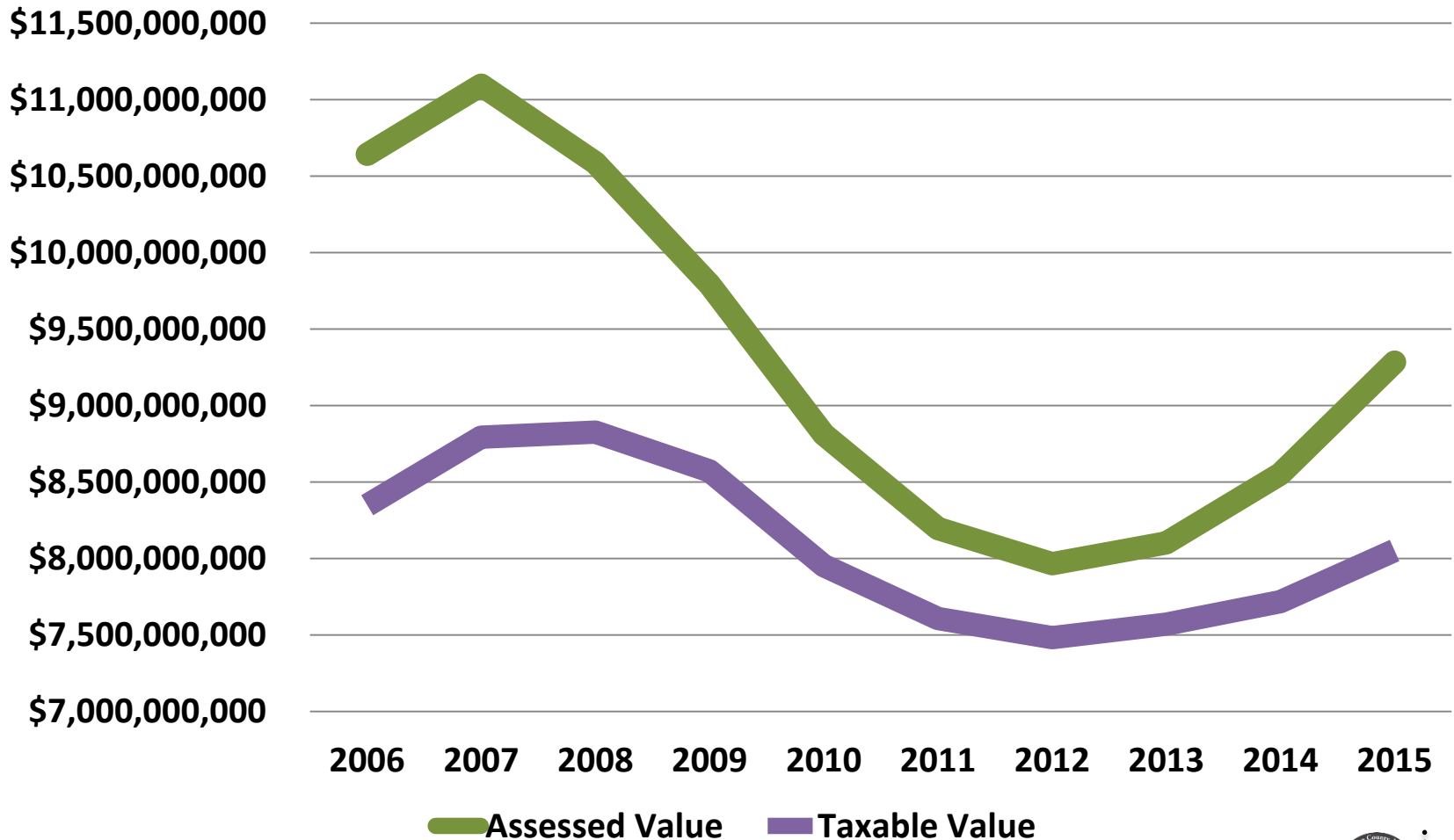


# State Equalized Value

Source: Equalization

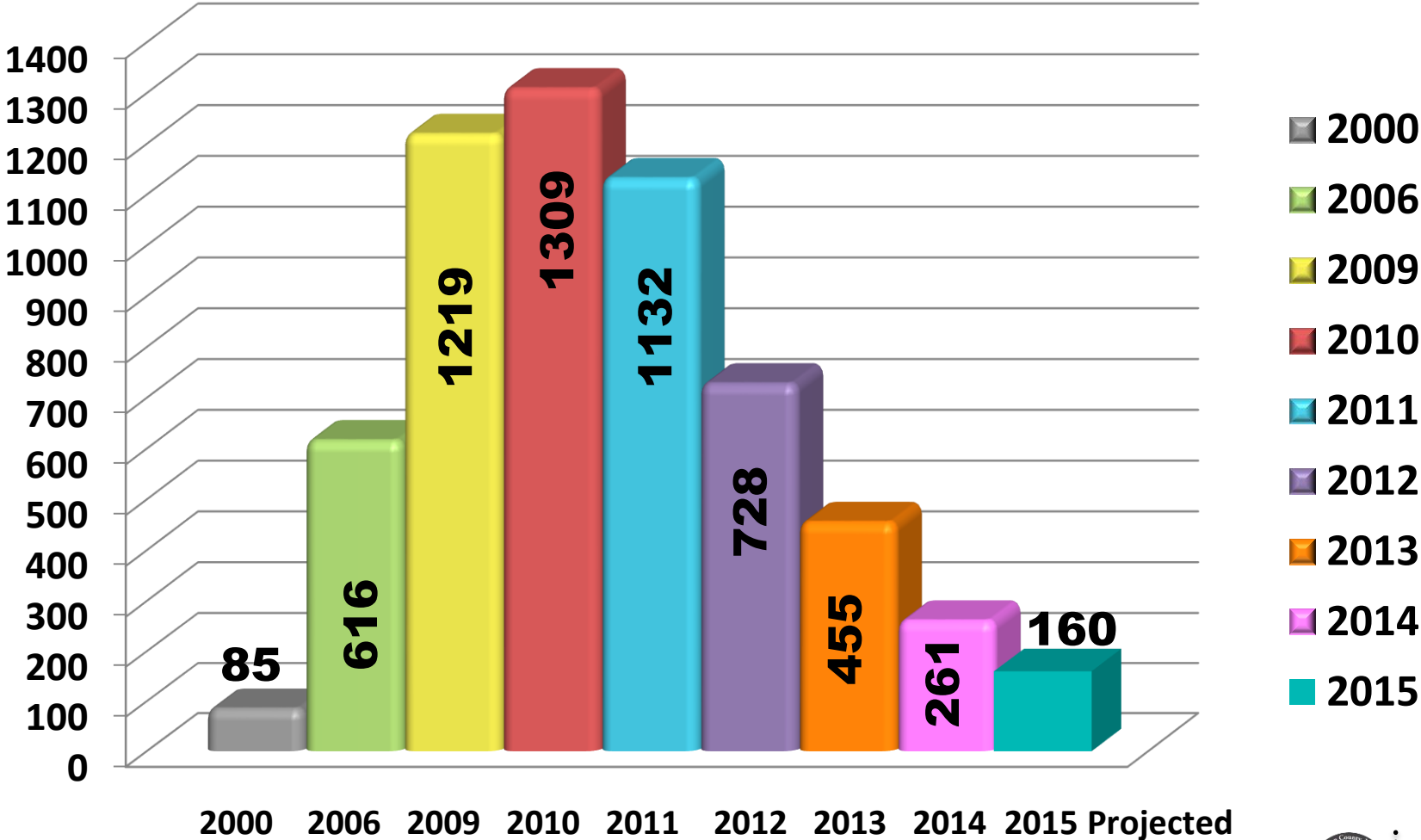


# Assessed Vs. Taxable Value Source: Equalization

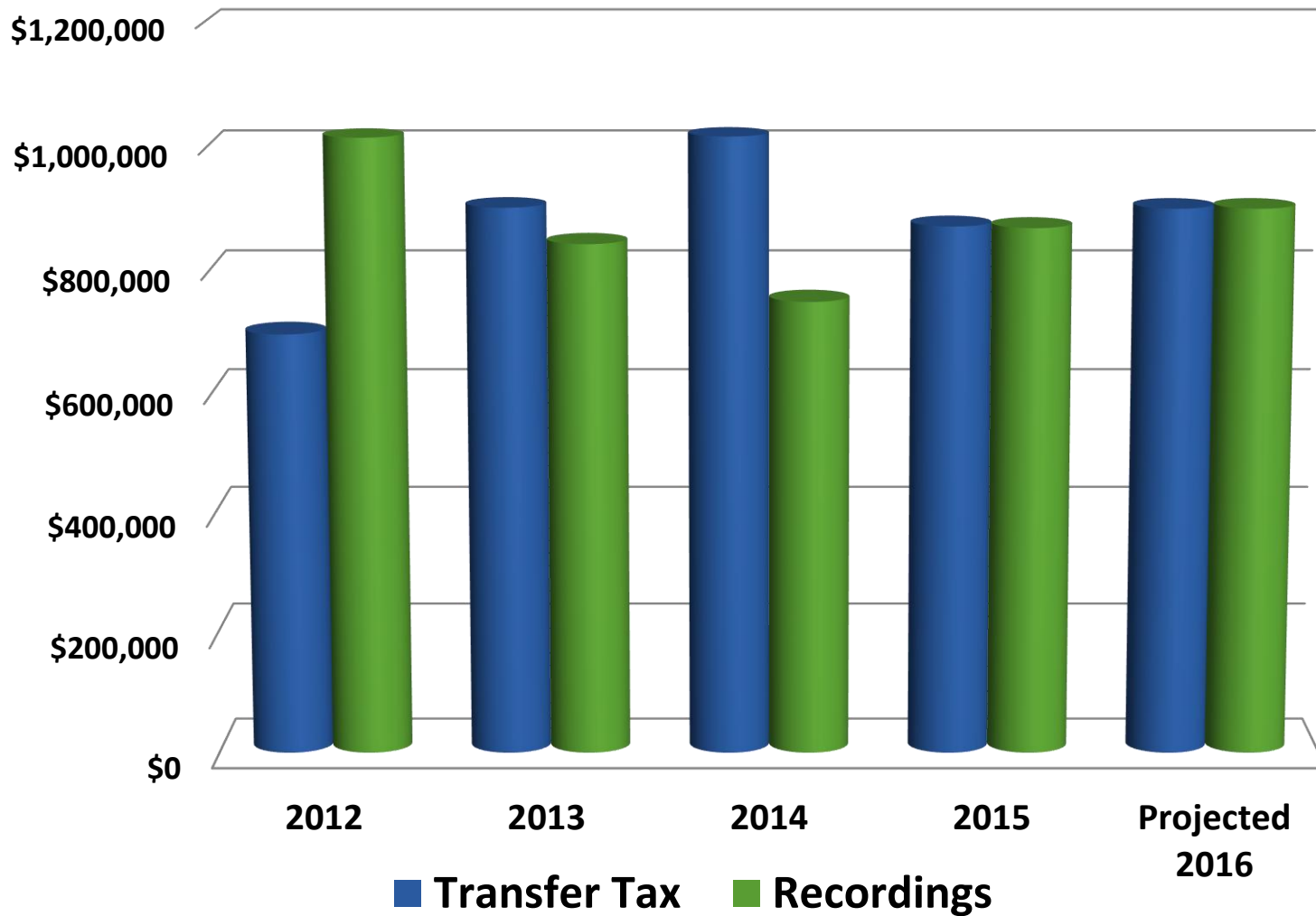


# Year End Foreclosures

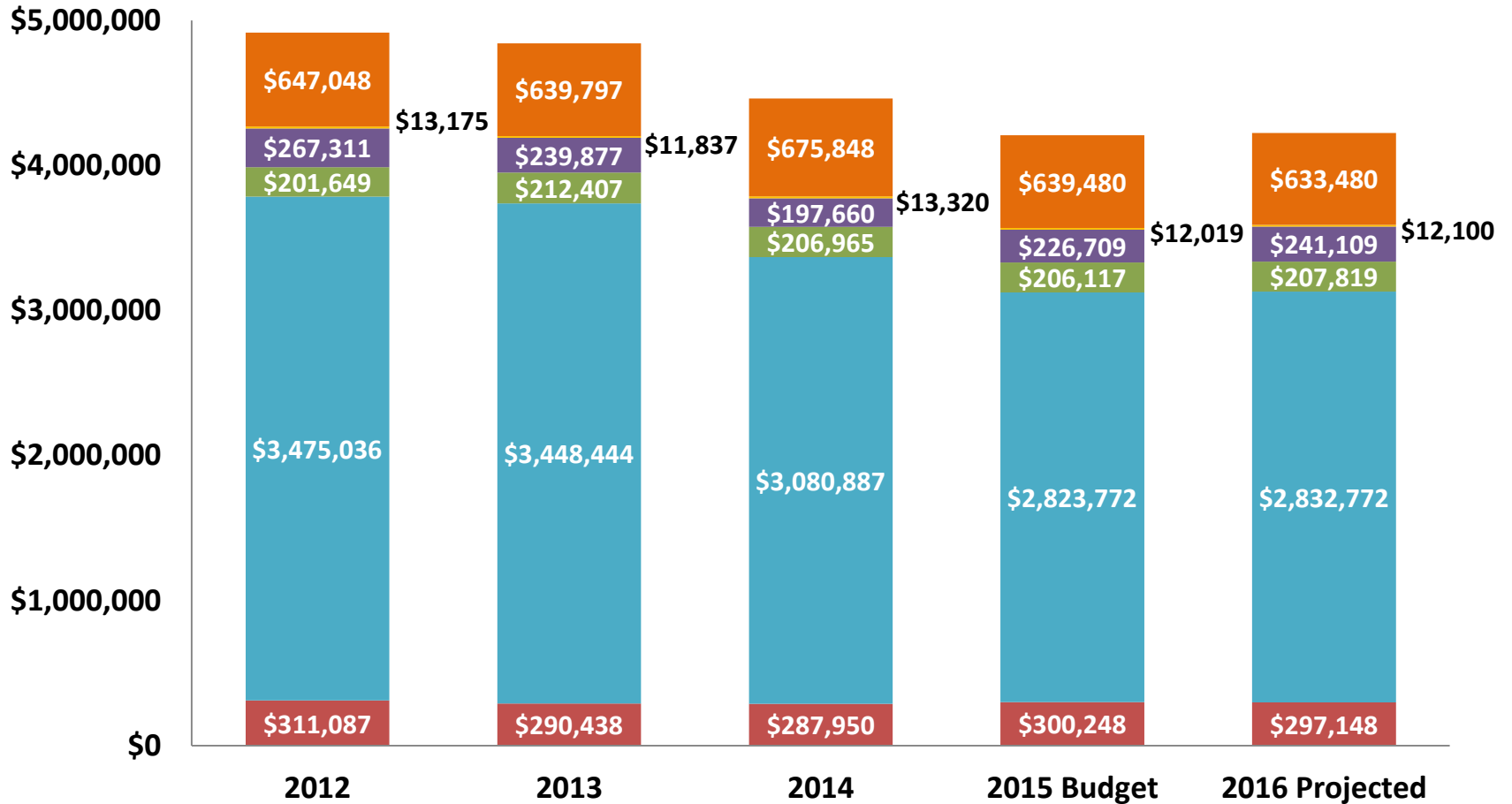
Source: Register of Deeds



# Register of Deeds Revenue



# Revenue By Court

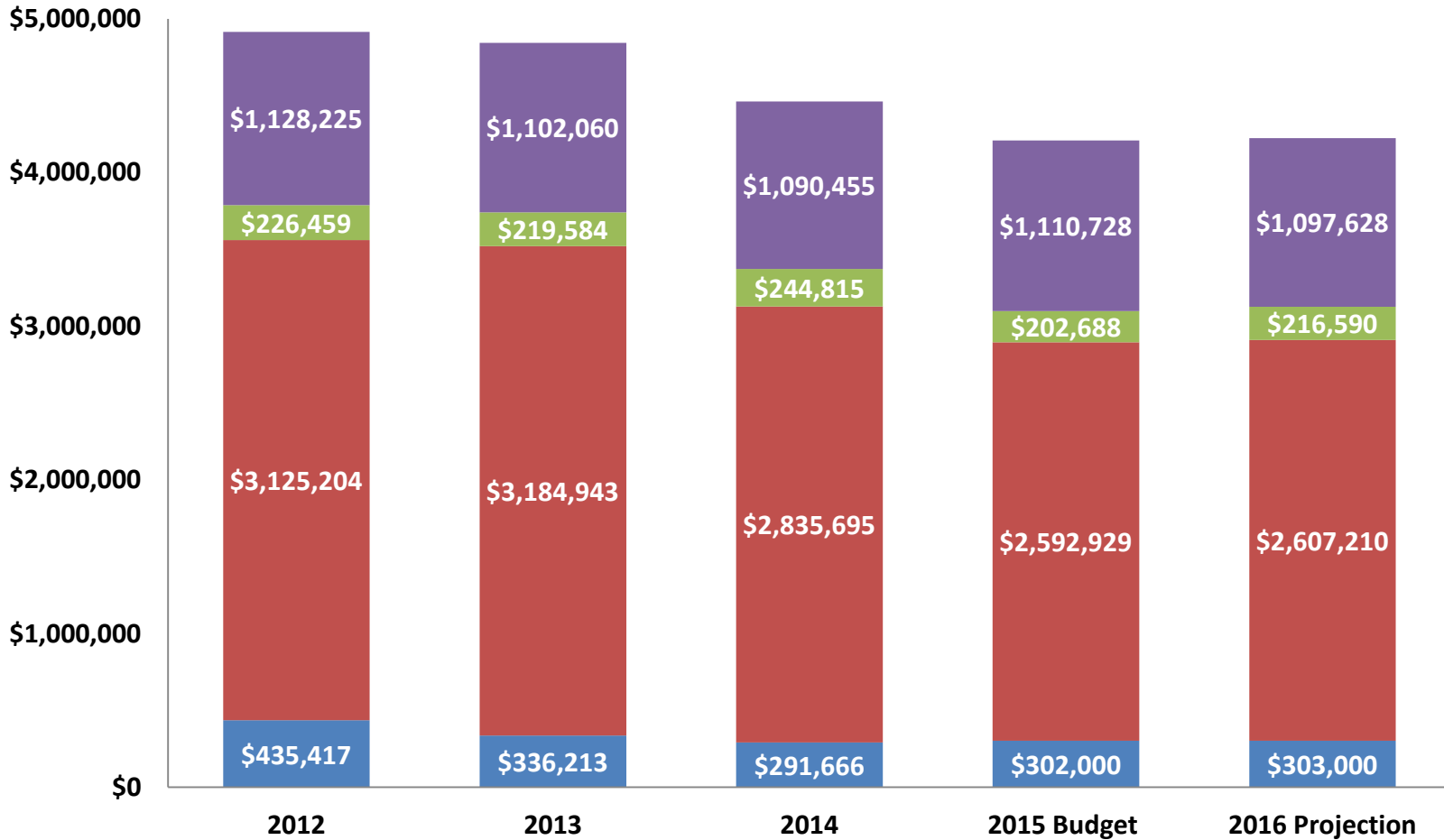


- Circuit Court
- District Court
- Probate Court
- Juvenile Court
- Guardianship
- Central Services





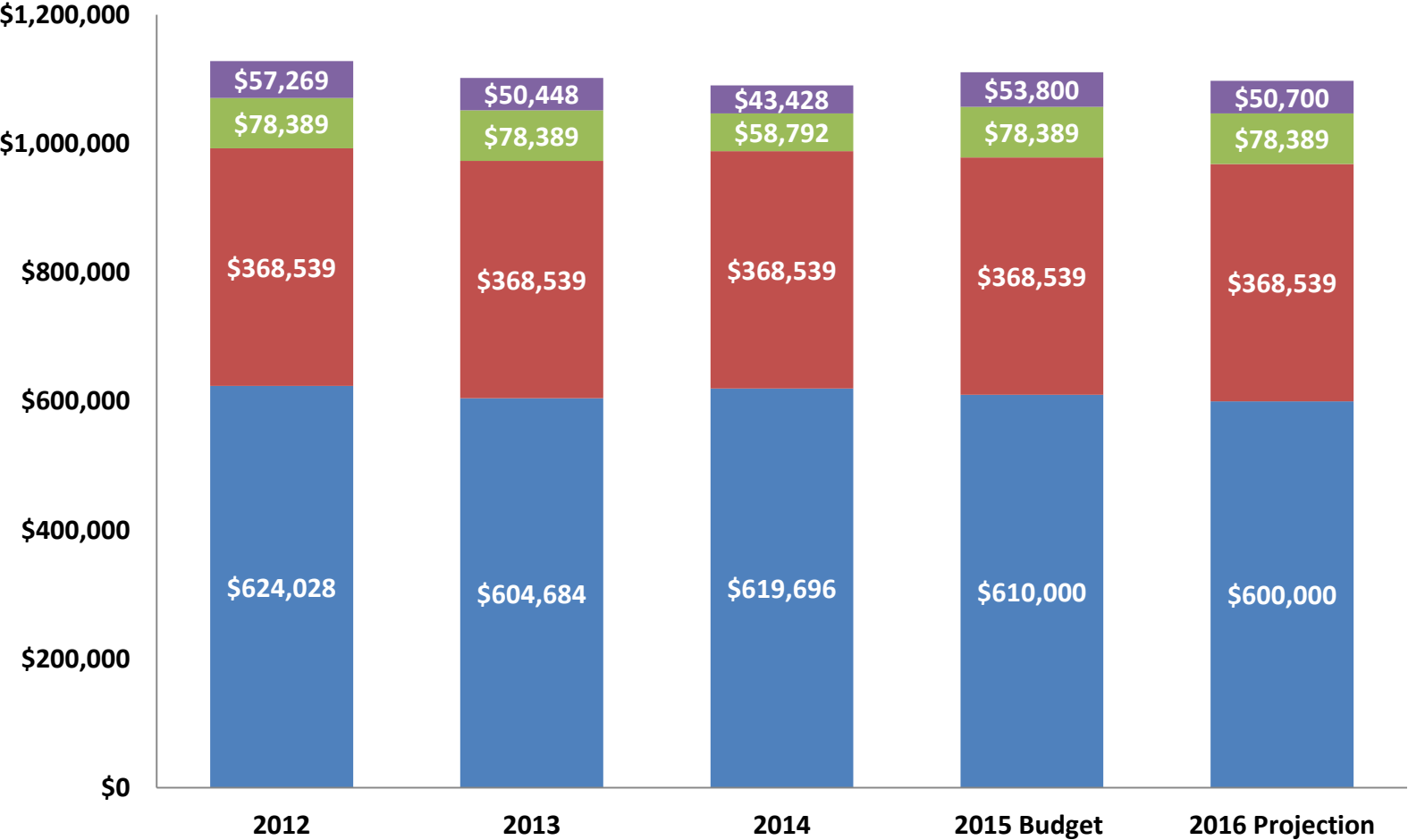
# Courts Revenue Sources



■ FINES AND FORFEITURE 
 ■ CHARGES FOR SERVICE 
 ■ OTHER REVENUE 
 ■ STATE SOURCES



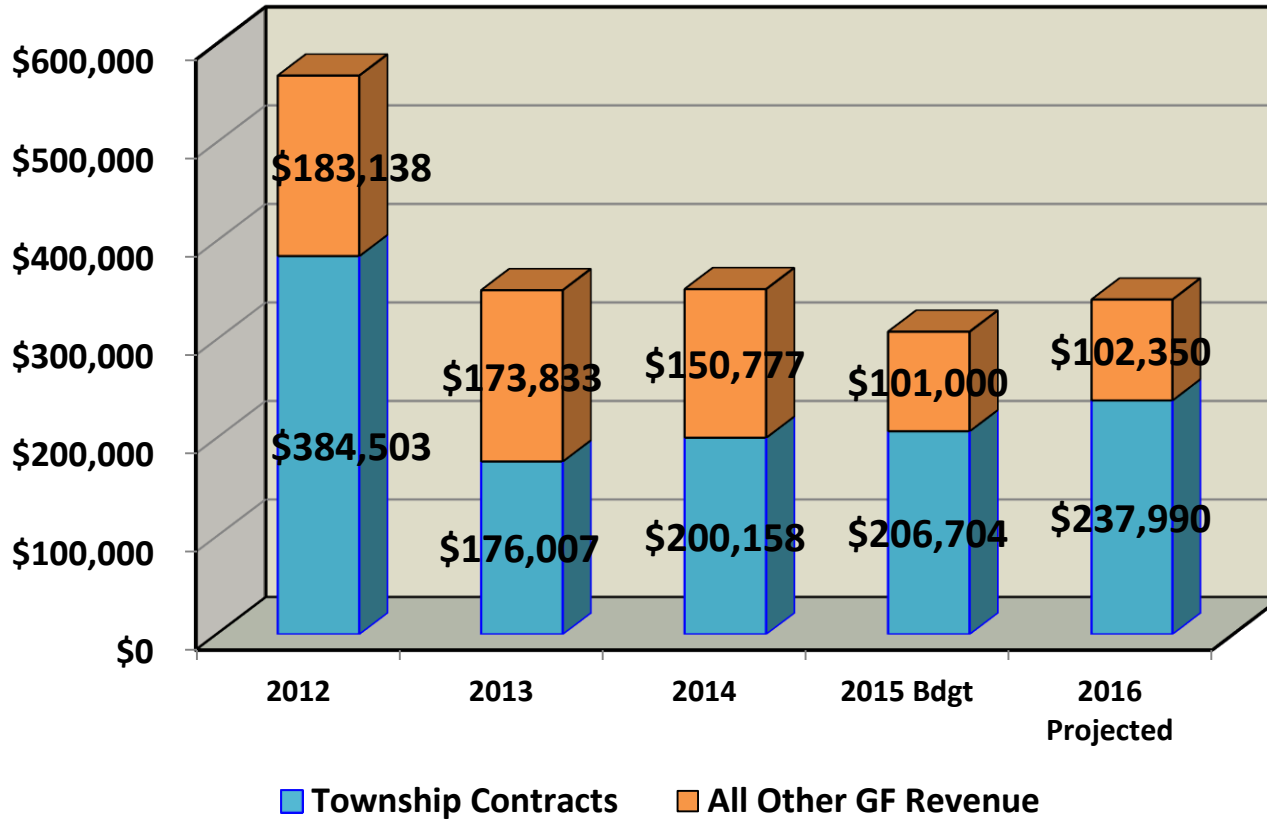
# Courts - State Revenue Sources



■ Court Equity   
 ■ Judges' Salary   
 ■ Juvenile CJO & 2 Ass'ts   
 ■ Other State Revenue



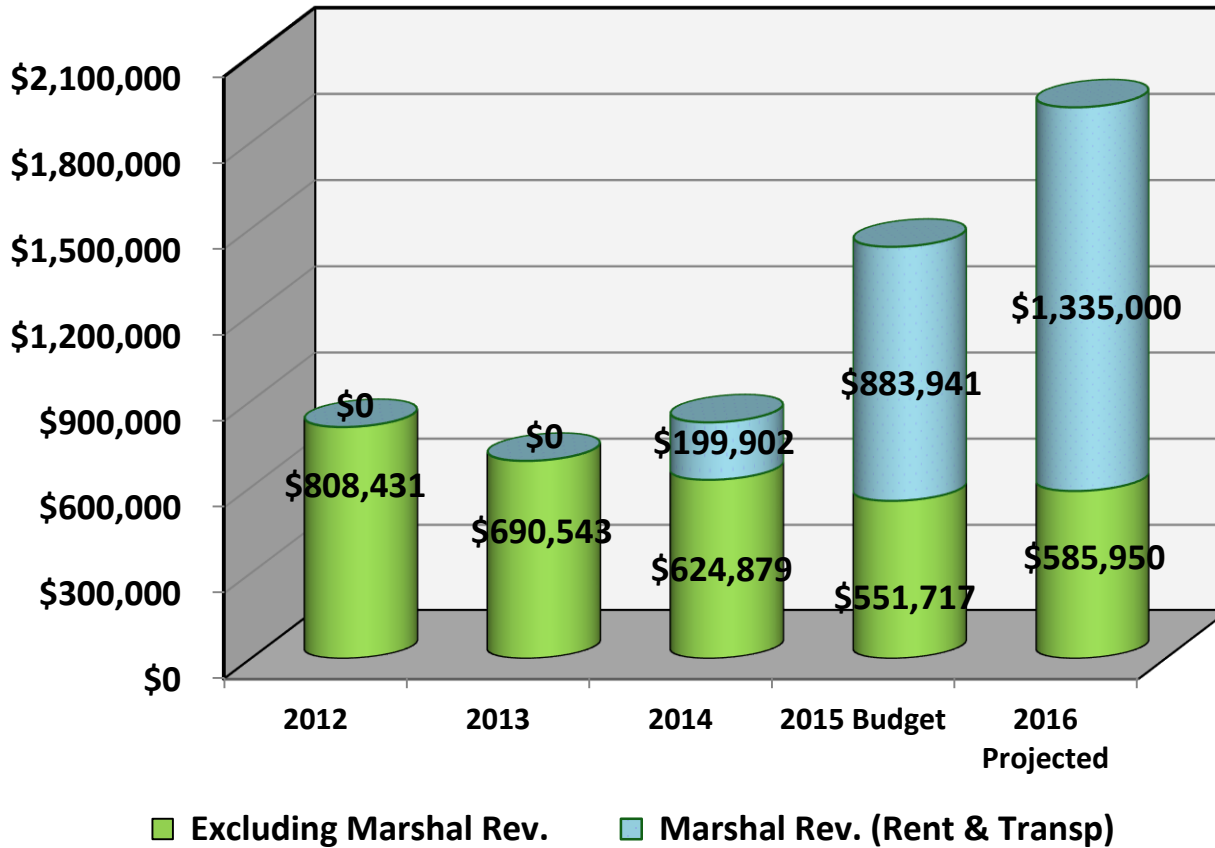
# Sheriff/Law Enforcement - General Fund Revenue



Some key “All Other GF Revenue” that have declined from 2012 – 2016:

	2012	2016
DEA Overtime Reimbursement	\$30,743	\$0
PBT Fee	\$3,495	\$0
Charges For Services	\$17,871	\$0
Documents & Information	\$29,522	\$18,000
Motor Carrier Fines	\$3,463	\$0

# Jail – General Fund Revenue



Some key revenue sources that have declined from 2012 – 2016:

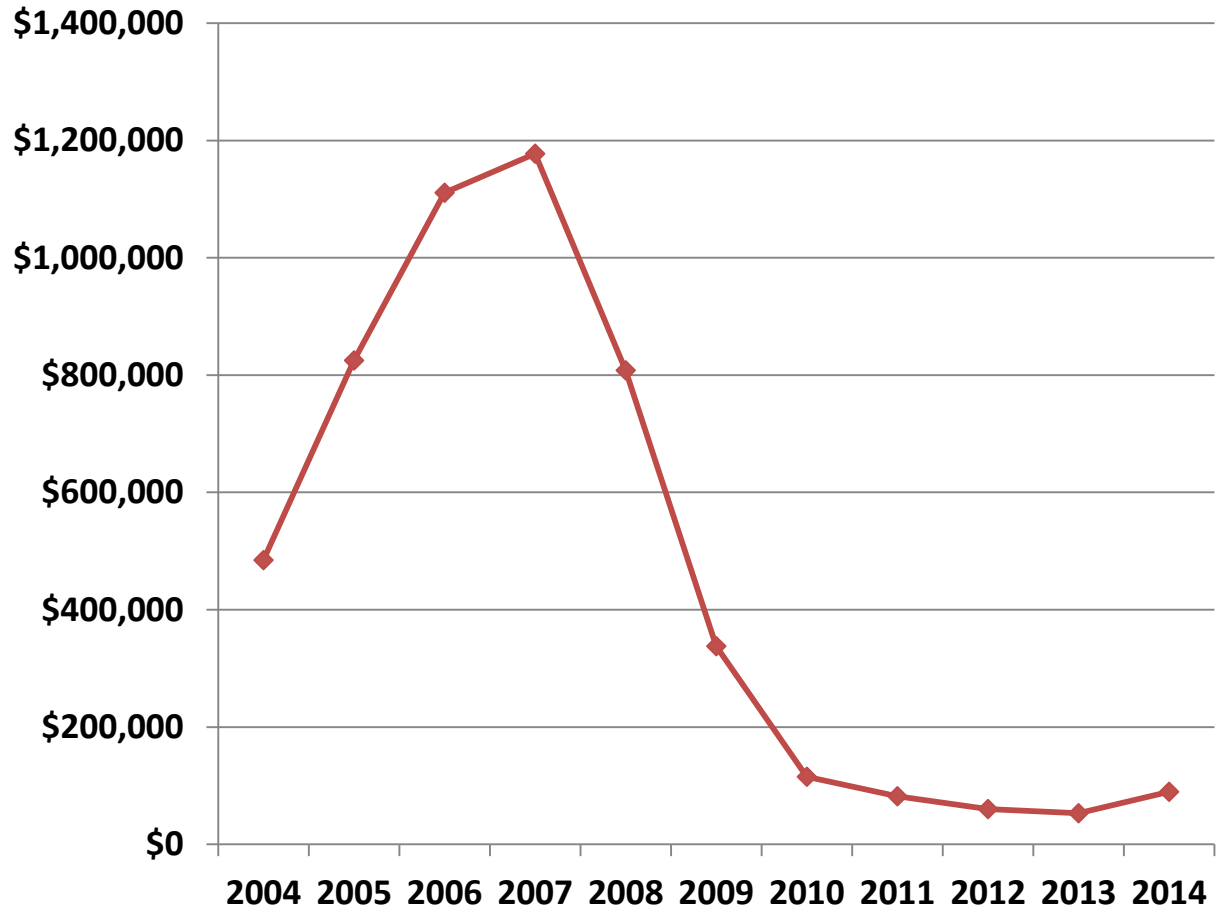
	2012	2016
Parole MDOC Parole Detainers	\$43,505	\$35,000
MDOC Conveying Convicts	\$2,405	\$0
Fingerprinting - Court Order	\$13,755	\$0
Charges For Services	\$1,566	\$0
Reimb. - MDOC Div Felon	\$124,875	\$110,000
Reimb. - Inmate Lodging	\$143,332	\$100,000
Reimb. - Work Release	\$59,211	\$0
Reimb. - Wk Rel-Padlock	\$6,997	\$0
Reimb. - Benefit Fund	\$5,996	\$0
Civil Process Service Fee	\$127,518	\$40,000



# Interest Income

Source: Treasurer

General Fund Investment Interest	
2004	\$484,449
2005	\$824,831
2006	\$1,110,976
2007	\$1,177,210
2008	\$808,201
2009	\$337,996
2010	\$115,320
2011	\$81,991
2012	\$60,037
2013	\$53,162
2014	\$89,778



# Tax Delinquency

Source: Treasurer

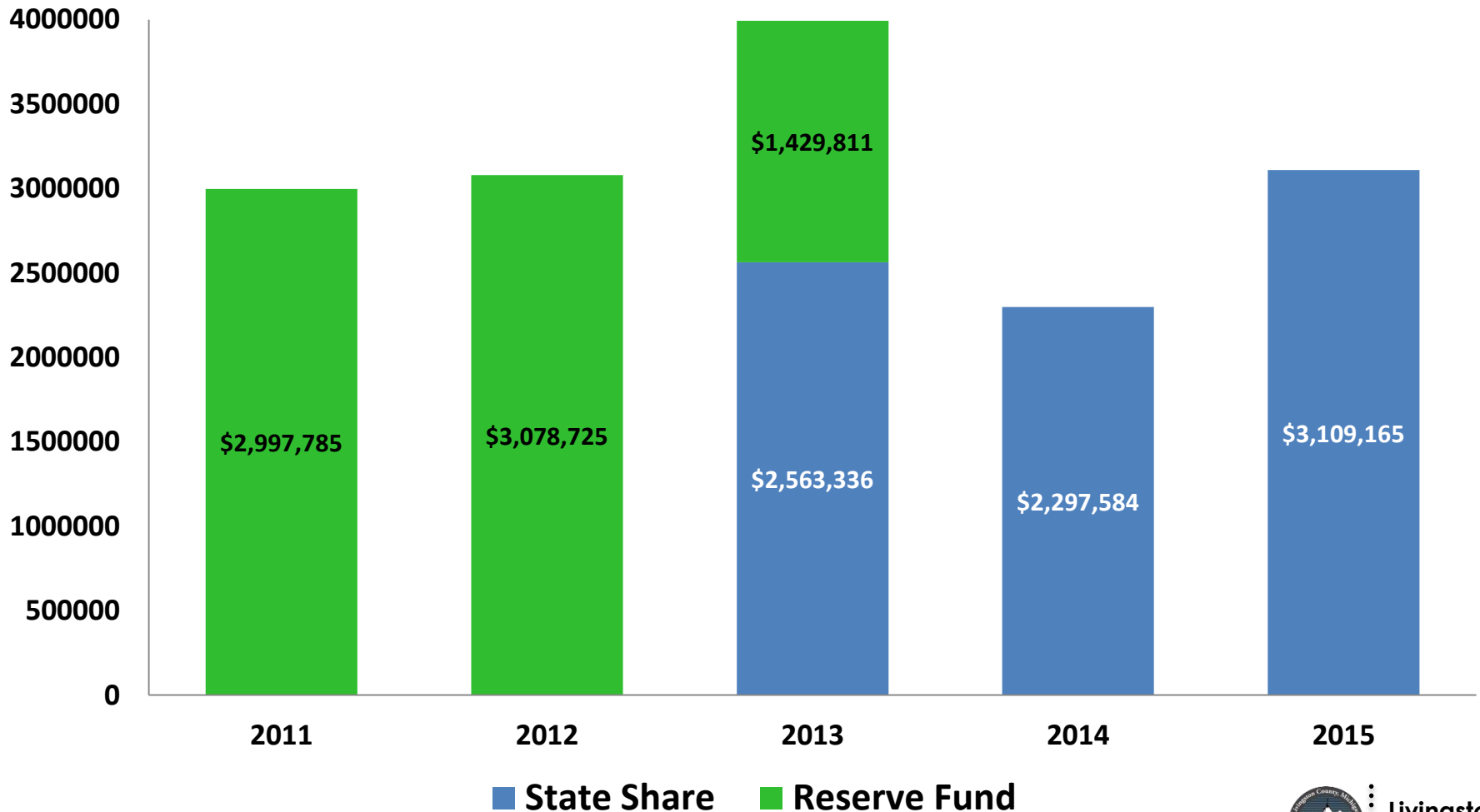
Year Tax	Adjusted Levy	Total Delinquency	Del Rate
2007	\$282,769,925	\$22,191,000	7.92%
2008	\$276,848,463	\$25,068,000	9.90%
2009	\$273,169,009	\$21,921,946	8.57%
2010	\$256,436,642	\$18,197,235	7.69%
2011	\$247,875,955	\$16,054,617	6.69%
2012	\$247,012,311	\$13,098,939	5.63%
2013	\$249,657,258	\$11,399,487	4.82%
2014	\$253,300,901	\$9,494,116	4.05%

**One of the lowest delinquency rates in Michigan.**



Livingston  
County

# Revenue Sharing



# Total Revenue Impact

<b>GF REVENUE SOURCE</b>	<b>2015 BUDGET</b>	<b>2016 PROJECTED LEVEL 1</b>	<b>+/- IMPACT</b>
TAXES	\$26,569,635	\$27,770,000	\$1,200,365
FINES AND FORFEITURES	\$327,000	\$327,000	\$0
LICENSE & PERMITS	\$390,600	\$420,600	\$30,000
CHARGES FOR SERVICE	\$5,089,492	\$5,497,034	\$407,542
PENALTIES AND INTEREST	\$80,000	\$90,000	\$10,000
INTEREST AND RENTS	\$1,380,780	\$1,431,380	\$50,600
OTHER REVENUE	\$2,459,265	\$2,522,653	\$63,388
FEDERAL SOURCES	\$41,874	\$20,000	(\$21,874)
STATE SOURCES	\$5,835,268	\$5,817,861	(\$17,407)
CONT FROM LOCAL UNIT	\$28,100	\$28,100	\$0
CAPITAL GRNTS/CONTRB	\$800	\$0	(\$800)
TRANSFERS IN	\$442,219	\$401,600	(\$40,619)
<b>TOTAL GF REVENUE</b>	<b>\$42,645,033</b>	<b>\$44,326,228</b>	<b>\$1,681,195</b>

