

2021

Livingston County
112 West Madison Street
Pontiac, IL 61764



Livingston County, Illinois
Budget Appropriations & Tax Levies
Year Ending November 30, 2021

LIVINGSTON COUNTY FY2021 BUDGET

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Livingston County Board

112 W. Madison St. • Pontiac, IL 61764
Ph: 815-844-6378 • Fax: 815-844-6401

October 30, 2020

County Board Members
Citizens of Livingston County

SUBJECT: Livingston County 2021 Budget

Dear Livingston County Board Members and Citizens:

We are pleased to submit the Livingston County Fiscal Year 2021 Budget for your review and public inspection. The Budget has been prepared in compliance with state statute, generally accepted budgeting principles, funding agency requirements, and the budget guidelines and direction given by both the Finance Committee and the Livingston County Board.

Livingston County is utilizing the Recommended Budget Practices adopted by the National Advisory Council on State and Local Budgeting. These practices advocate a goal-driven approach to budgeting that spans the planning, development, adoption, and execution phases of the budget. Recommended budget practices encourage governments to consider the longer-term consequences of such actions to ensure that the impact of their budget decisions are understood, linking both long- and short-term planning with the budget process.

Due to the COVID-19 pandemic and recommendations to avoid meetings and gatherings where possible, the 2020 Strategic Planning Session was cancelled. 2019 goals that had not yet been achieved were carried forward and adopted for 2020. A copy of the approved 2020 Strategic Plan is included within as Attachment A.

FY 2021 Budget Highlights - Goals

In response to a previously established short-term goal to identify and evaluate discretionary programs, a discretionary program report was developed and incorporated into the FY2020 budget process. The original report was based on anticipated FY2019 expenses and has been updated with figures based on estimated FY2020 expenses. A copy of the Discretionary Program report is included as Attachment B.

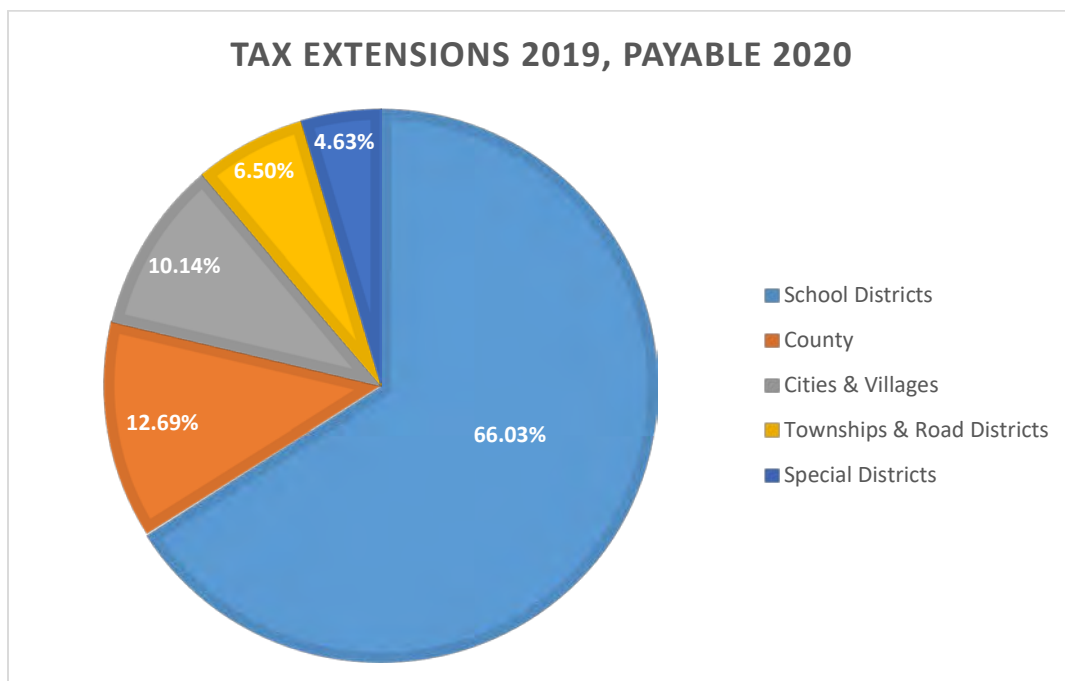
Due to the uncertainty concerning the economic downturn resulting from COVID 19, the Board adopted short term goals to maintain or reduce the General Fund functional deficit cap of \$1.2 million and maintain or reduce the overall county tax rate. The General Fund functional deficit in the FY 2021 budget came in at \$1,175,977. The FY 2021 budget reflects an estimated overall county tax rate of 1.12374 compared to 1.15029 in FY 2020.

FY 2021 Budget Highlights – Revenues

The FY 2021 budget projects total revenues of \$26,519,296 (not including transfers) across all funds. This represents an increase of approximately 6% over FY 2020. Property tax has always been a major funding source for the County accounting for 32.86% of all revenue. Fees, Fines and Charges for Services are the second major funding source for the County accounting for 32.54% of all revenue (see page 59 for a summary of revenues by category).

The property tax levies this year represent a 3.3% increase over FY 2020, however, the county tax rate should decrease (as noted above) based on the Equalized Assessed Value (EAV) projections submitted by the Supervisor of Assessments. The county's portion of the overall tax rate has declined slightly over the years, however, there are many factors that play into the overall rate.

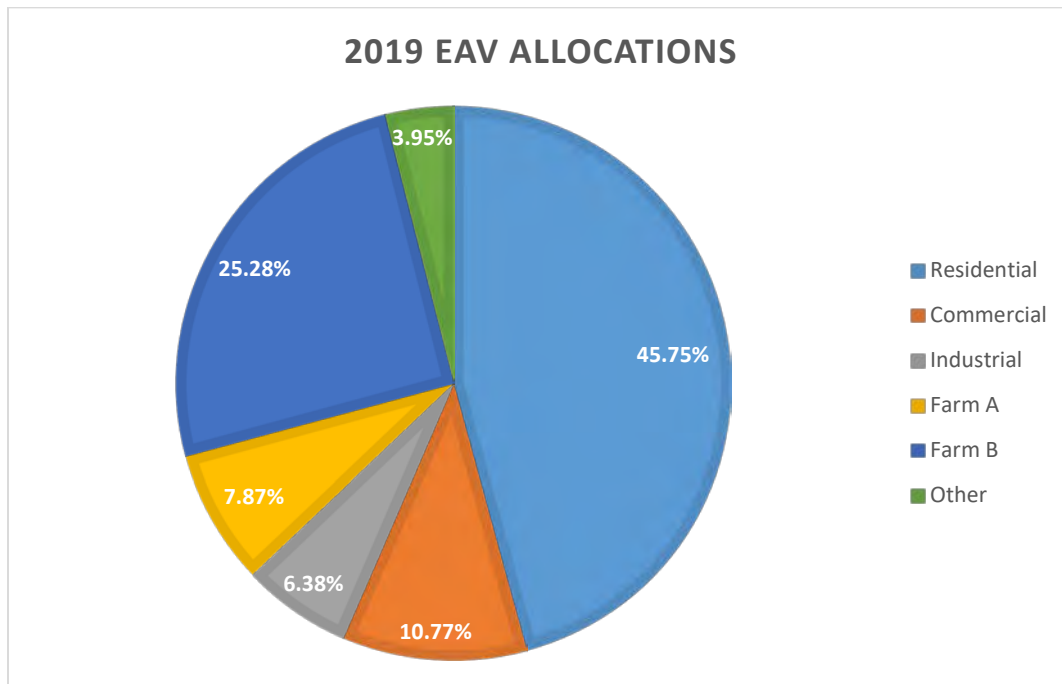
There are a total of 202 taxing bodies within the county, which fall into five different categories: County, Township & Road Districts, Cities, Villages & Incorporated Towns, Schools, and Special Districts. In assessment year 2019, (payable in tax year 2020) there was \$72,493,449.79 levied and extended amongst all the taxing districts within the county. Livingston County accounted for 12.69% of the overall tax levy. School districts accounted for 66% of the overall tax levy, while City and Village Municipalities accounted for just over 10%. The remaining 11% is spread among Townships, Road Districts and other Special Districts as reflected in the chart below.



FY2019 Tax Extensions

| | |
|----------------------------|--------------|
| School Districts | 47,864,739 |
| County | 9,201,149 |
| Cities & Villages | 7,354,334 |
| Townships & Road Districts | 4,714,757 |
| Special Districts | 3,358,471 |
| | <hr/> |
| | \$72,493,450 |

These taxes were extended among all the parcels within the county, which had a total Equalized Assessed Value (EAV) of \$868,289,102, prior to any exemptions being applied. There are six different property classifications used within Livingston County: Residential, Commercial, Industrial, Farm A, Farm B and Other. Residential property values began declining in 2011 and continued to decline through 2016. This is the third year there has been an increase in residential property values, however these values have still not recovered from the last recession and remain lower than they were in 2009. Farmland (Farm B) has seen the most significant increase over recent years due to legislative changes implemented in the Farmland Assessment Act. In 2011 Farmland accounted for 15.13% of the overall EAV within the county; Farmland now accounts for 25.28%.



The increases in EAV's within the county have been minimal and certainly have not kept up with the overall extensions resulting in increases to the overall tax rate to the taxpayers of the county. So while the County's tax rate has declined, the overall combined tax rate has increased in most areas of the county. Since the County accounts for such a small portion of the overall tax rate, minimal decreases will likely have little impact on the overall rate. However, County Board members should continue to keep these issues in mind, as they plan for the future.

Additional information on the shift in Equalized Assessed Values compared to the tax extensions was presented during the Strategic Planning Session in 2019. Copies can be obtained by request from the County Board Office.

FY 2021 Budget Highlights – Expenses

The FY 2021 Budget appropriates \$35,241,161 in projected expenses (not including transfers) across all funds, which represents an increase of 5%. The budget deficit for FY 2021 is \$8,721,865. The deficit is attributed to the \$6.3 million for the construction of the new Health & Education Building and an approximate \$2.2 million deficit across all County Highway funds.

Personnel costs account for approximately 39% of all County expenses, and 70% of the General Fund expenses. Since these costs account for such a large portion of the budget, we would be remiss in not presenting a separate analysis; please see Attachment C. Non-Personnel costs totaled \$21,398,757 (61%) of the total County expenses, of which \$10,447,316 (30%) are one-time capital expenses. Overall, Livingston County's fund balances continue to remain strong with an anticipated end-of-year fund balance of \$33,504,732 across all funds.

We would like to commend both the Elected and Department Officials for their extra effort in developing this year's budget, as well as assisting the County in meeting their overall budgetary goals. We would also like to thank the Finance Committee and the County Board for establishing clear direction and support in the development of this budget document.

Respectfully Submitted,

Alina Hartley
Executive Director

Diane Schwahn
Finance Director

Ginger Harris
Human Resources Director

".....serving the people of Livingston County"

Livingston County



2020

Strategic Plan

“.....serving the people of Livingston County”

In response to COVID 19 and recommendations to avoid meetings and gatherings where possible, the 2020 Strategic Planning Session was not held. 2019 Goals that had not yet been achieved were carried forward into 2020. Decreases in revenue are anticipated as a result of COVID 19 business closures and reductions in fees and fines stemming from the court system; the extent of which is not yet known.

Mission

To provide an efficient, effective, responsive government that successfully fulfills not only its statutory duties, but also promotes Livingston County as an attractive location in which to live and work.

Vision

To be financially self-sufficient, focusing on the health and well-being of its citizens, and a high quality business climate, pro-actively promoting an area where life and family go hand in hand, making Livingston County an outstanding place to live and work in the State of Illinois.

Core Values:

- **Ethical** – We conduct ourselves and our affairs in accordance with the highest ethical standards, and in compliance with all applicable laws, striving always to be respectful and respected. In our dealings with one another and members of our community, the decisions we make and the actions we carry out are governed by a deeply-rooted sense of integrity and desire to be honest and up front.
- **Professional** – We set a high standard of professionalism, which begins with dedication to friendly service through the empowerment of competent, well-trained employees.
- **Stewardship** – We act as good stewards of the resources and information entrusted to our care. If we do not or cannot provide the service requested, we will do our absolute best to make appropriate referrals. We provide tangible, cost effective results from our work; decisions are clear, evidence-based and fair.
- **Approachable** – By maintaining and projecting an approachable, open-minded attitude and respecting appropriate confidentiality, we ensure open, two-way communication.
- **Collaboration** – Dedicated to building partnerships and sharing knowledge and resources

Long Term Goals / Objectives

- Achieve a Financially Sustainable County Government
- Offer Quality Services Delivered in a Professional Manner
- Operate as a Cohesive Team to Achieve Collective Results
- Promote High Quality well Planned Economic Growth
- Partner for Success with our Citizens, Businesses, Community Organizations and other Governments

Short Term / SMART Goals

Facilities / Infrastructure

- Resolve ADA Issues within the Law & Justice Center (Property)
- Develop a plan for needed improvements for the Highway and Maintenance departments (Property & Highway)
- Collaborate with IHR on possible solutions following the construction of the new Public Health Building (Property & Administrative)
- Review the handicap lift at the Historic Courthouse (Facilities Services / Property)
- Develop a plan on the identification of all township bridges (>20') within the county (Highway)
- Develop a plan on the emergency closure of bridges (Highway)

Personnel

- Encourage participation in leadership and management training programs (Administrative & Personnel)
- Investigate efficiencies and staffing levels within departments (Personnel)
- Work with Department Heads and Elected Officials on succession planning – Cross Training – Sharing Services & Personnel where Feasible (Personnel)
- Encourage Continuing Education for Employees (Personnel)
- Develop an Employee Incentive Program by Department with HR; Consider Generational Differences in Doing So – (Personnel & Finance)
- Review & Update the Employee Salary Schedule following effects of minimum wage increase (Personnel & Finance)
- Conduct ongoing Emergency Preparedness Training (Personnel / Sheriff, Jail & License & Sheriff's Department)
- Include service award recipients monthly on the County Board Agenda (Chairman)

Finances

- Maintain or Reduce the Current County Tax Rate (Finance)
- Develop a contingency plan to identify what immediate reductions would need to be made should there be reductions or the elimination of external revenue sources. Jail Housing, Landfill, State Reimbursements, Reductions in EAV, Etc.. (Finance)
- Maintain or Reduce the General Fund functional deficit cap (currently \$1,200,000)
- Develop a multi-year plan for the budget (Finance)

- Work with the Circuit Clerk's Office to Identify the Potential Impact of the Restructuring of Fees & Fines (Finance & Circuit Clerk's Office)
- Work with the Circuit Clerk's Office on potential collection efforts (Finance & Circuit Clerk's Office)
- Develop a plan for the implementation of the new minimum wage standard that also addresses compression issues within departments (Personnel & Finance)

Technology

- Establish a User Group to review the status and future feasibility of the Spillman Software System (Spillman User Group & Finance)

Economic Development

- Define Economic Development - the role, the goal, the funding mechanism and the return on investment. (Finance & Administrative)
 - Encourage workforce development (Finance)
-

General (Department Heads, Elected Officials, Employees & County Board)

- Communicate & Interact with each other
- Build Trust & Positive Working Relationships
- Engage in Healthy Conflict Resolution
- Commit to the Operations of Departments & Achievement of Goals
- Demonstrate Personal Accountability with Words & Behaviors
- Be Respectful

DISCRETIONARY PROGRAMS

SCHOOL RESOURCE OFFICER PROGRAM

We currently have 3 school resource officers which are seasoned deputies that were moved into these positions. This necessitated the hiring of 3 new deputies (based on staffing requirements). The cost of the new deputies are as follows:

Salaries: \$142,210

Benefits: \$72,540

Additional costs would include fuel and maintenance for the vehicle, and ongoing training for the officers.

The revenue gained from this program is from the participating schools and helps to defray the above costs.

Revenue collected: \$150,000 (\$50,000 from each participating school)

Estimated Net Cost: \$64,750 (plus ancillary costs listed above)

| | | |
|------------------------------------|-----------------------------------|--------|
| Residents Served (9 months): 1,220 | 9 Month Cost per Resident Served: | \$9.07 |
|------------------------------------|-----------------------------------|--------|

| | | |
|-------------------------------------|-----------------------------------|--------|
| Residents Served (3 months): 38,950 | 3 Month Cost per Resident Served: | \$1.38 |
|-------------------------------------|-----------------------------------|--------|

TOWN CONTRACTS

Livingston County has contracts with Odell, Flanagan and Reading Township for a deputy/patrol officer (this contract is for 10 hours per week). The services are provided by different deputies throughout the week. The salary and benefits are based on the average wage of the patrol officers:

Salary: \$57,145

Benefits: \$27,217

Additional costs would include fuel and maintenance for the vehicle

The revenue comes from the participating towns and helps to defray the above costs.

Revenue collected: \$60,000 (\$20,000 from each participating town)

Estimated Net Cost: \$24,362 (plus ancillary costs listed above)

| | | |
|-------------------------|----------------------------------|--------|
| Residents Served: 3,803 | Annual Cost per Resident Served: | \$6.41 |
|-------------------------|----------------------------------|--------|

PROACTIVE UNIT

There are currently 2 officers in the Sheriff's Department proactive unit. The costs of this program are as follows:

Salaries: \$128,843

Benefits: \$58,979

Vehicle: \$3,600 (rental of two vehicles, \$300/mo)

Additional costs would include fuel and maintenance for the vehicle, and ongoing training for the officers.

Revenue is a transfer from the Pontiac Host Fund into the General Fund to defray the costs of this program.

Revenue collected (transferred): \$150,000

Estimated Net Cost: \$41,422 (plus ancillary costs listed above)

Residents Served: 38,950 Annual Cost per Resident Served: \$1.06

INMATE HOUSING PROGRAM

The Sheriff's Department currently administers an inmate housing program whereby they have entered into agreements with Cook County, the Federal Northern District and the Federal Central District to house their detainees. As presented during the FY 2019 Strategic Planning Session following are the **estimated costs of the program for the year 2018**:

Personnel Costs: \$396,899

Board & Care: \$589,459

Building Maintenance: \$62,694

Misc. Expenses: \$32,823

Additional costs would include vehicle purchases, fuel and maintenance for the vehicle, although this cost is reimbursed based on the federal rate per mile.

Revenue is collected on a per diem basis for each inmate housed. There are also reimbursements received for the transportation of inmates at \$31.00 per hour; these reimbursements do not always cover the full cost of the transport.

Revenue collected (est.): \$2,434,050

Estimated Net Profit: \$1,352,175 (plus ancillary costs listed above) (these profits are used to offset the costs of the Sheriff's Department and Jail expenses)

LIVINGSTON COUNTY SOIL & WATER CONSERVATION

The County provides an annual grant to the Livingston County Soil & Water Conservation District. The goal of the SWCD is the protection and conservation of the natural resources of Livingston County. The SWCD provides information, administers various programs, and provides technical assistance to encourage the protection, conservation and wise use of our environmental resources.

Membership: \$23,000/yr

Residents Served: 23,000

Annual Cost per Resident Served: \$1.00

ECONOMIC DEVELOPMENT

The GLCEDC was established in 2009 by a cooperative between the County and Municipalities, as well as local business owners. The GLCEDC dedicates its purpose to supporting the retention and expansion of existing enterprises and attracting new businesses.

GLCEDC Membership: \$80,000

Grants: \$132,500 to Caterpillar

GLCEDC Economic Development Programs: \$784,343 budgeted for FY2021. These funds require approval of the County Board prior to award.

The Net Cost of the program varies dependent on how many grants/incentives are awarded.

Over the eleven year period the County has invested \$5,583,051 in Economic Development, all of which were paid from funds received as part of the Economic Benefits Agreements entered into with local windfarm companies. Should the County wish to continue this program a new funding source will need to be identified as the fund balance within the Enterprise Zone fund is estimated to be \$2,295 at the end of FY2021.

* * * * *

In addition to the discretionary programs that are listed, we also have departments such as Highway, Zoning, IT and Administration that are not statutorily required, but have been developed to meet the needs of the county and reduce its overall liability. Within each of these departments there are requirements that must be met by law, but the method is not statutorily defined.

Further, departments such as Public Health and Mental Health are also not statutorily required, but were developed based on voter approved referendums.

This report was presented to the Finance Committee on June 5, 2019 and was updated (excluding the Inmate Housing Program) with FY2020 estimates on August 27, 2020.

Alina Hartley
Executive Director

Diane Schwahn
Finance Director

Ginger Harris
Human Resources Director

Livingston County

Personnel Costs

Livingston County implemented the system of categorizing positions and salaries upon the Employee Salary Schedule. The Employee Salary Schedule is a guide for establishing starting salaries for non-union positions. A Department Official has the latitude of beginning an employee between the starting salary and the mid-point salary of the classification range. The Department Official must present documentation to the Personnel Committee and the Finance Committee if they wish to begin an employee at a rate higher than mid-point of the classification range.

Any new positions must be presented to the Personnel Committee and the Finance Committee prior to implementation of the position. All costs associated with the new position must be either already in the Department Budget or obtained from other sources.

The majority of the positions within the county work on a 75-hour pay period. The Sheriff's Department works on an 84-hour pay period. The Highway Department and the Maintenance Department both work an 80-hour pay period. Unless indicated in a union contract, overtime is not paid until the employee exceeds 40 hours worked in the work week.

In the table below, the wages consist of wages, stipends, and per diems for 2021. The County contributions for Social Security, Illinois Municipal Retirement Fund (IMRF), Health Insurance, Life Insurance, and Unemployment Insurance are for all funds and all departments within the General Fund. The Other Employee Benefits consists of the Employee Development Program and the Employee Incentive Program. For Fiscal Year 2021, the total personnel costs represent approximately 38% of the total budgeted expenditures.

| | |
|--|--------------|
| Wages | \$10,779,995 |
| Social Security | 778,300 |
| Illinois Municipal Retirement Fund | 978,400 |
| Insurance (Health, Dental, Vision, & Life) | 1,255,339 |
| Unemployment Insurance | 35,370 |
| Other Employee Benefits | 15,000 |

The Illinois Municipal Retirement Fund (IMRF) is a multiple employer plan that all County/Municipal employees who work more than 1000 hours in a calendar year must participate in accordance with The Illinois State Pension Code. Each employee contributes 4.5% of their IMRF basis earnings on an annual basis. The County's portion is an adjusted rate each year. For FY 2020, the County's rate was 7.94% for IMRF and 23.55% for SLEP (Sheriff's Law Enforcement Personnel). For FY 2021, the County's rate will decrease to 7.60% for IMRF and 20.46% for SLEP. IMRF also offers to the employees the option to contribute up to an additional 10% above the mandatory 4.5% through Voluntary Additional Contribution.

There are 5 labor contracts representing certain groups of employees within the County. These groups are illustrated in the table below. To view the various union contracts, please visit the County Website (livingstoncountyil.gov).

Fiscal Year 2021 Personnel Wages Adjustments

| Labor Unit | Labor Category | Rate Adjustment | Step Table | Contract Expiration Date |
|------------|-----------------------|-----------------|------------|--------------------------|
| FOP | Sheriff Deputies | ** | Yes | 11/30/2019 |
| FOP | Correctional Officers | ** | Yes | 11/30/2019 |
| FOP | Probation Officers | ** | No | 11/30/2019 |
| ICOPS | Maintenance Dept. | 2.00% | No | 11/30/2022 |
| Local 150 | Highway Maintenance | ** | No | 11/30/2019 |
| N/A | Non-Union Employees | 2.00% | No | |
| N/A | County Board Members | 0.00% | No | |
| | | | | |

FOP = Fraternal Order of Police

ICOPS = Illinois Council of Police

Local 150 = International Union of Operating Engineers

****Note:** At the time of printing, the contracts for the Sheriff's Deputies, Correctional Officers, Probation Officers, and the Highway Maintenance had not been finalized. Therefore, the rate adjustments are not available.

The following tables and graphs represent the percentage of employees in each salary schedule range (Table 1), the average age of the County's workforce (Table 2), and the employees by years of service (Table 3).

Table 1 (Non Union Only)

| Class | Type of Class | Salary Range | # of Employees |
|-------|----------------------|------------------|----------------|
| M-1 | Management | 45,747 – 75,738 | 8 |
| M-2 | Management | 49,901 – 89,388 | 6 |
| M-3 | Management | 59,085 – 104,969 | 4 |
| P-1 | Professional | 26,169 – 40,190 | 1 |
| P-2 | Professional | 34,886 – 53,352 | 23 |
| P-3 | Professional | 38,240 – 68,250 | 3 |
| P-4 | Professional | 49,901 – 122,831 | 9 |
| PS-1 | Professional Support | 19,695 – 35,841 | 15 |
| PS-2 | Professional Support | 25,480 – 41,315 | 25 |
| PS-3 | Professional Support | 31,278 – 49,745 | 14 |
| SM-1 | Service/Maintenance | 19,695 – 35,841 | 18 |
| SM-2 | Service/Maintenance | 25,480 – 41,315 | 3 |
| SM-3 | Service/Maintenance | 31,278 – 49,745 | 2 |

Table 2

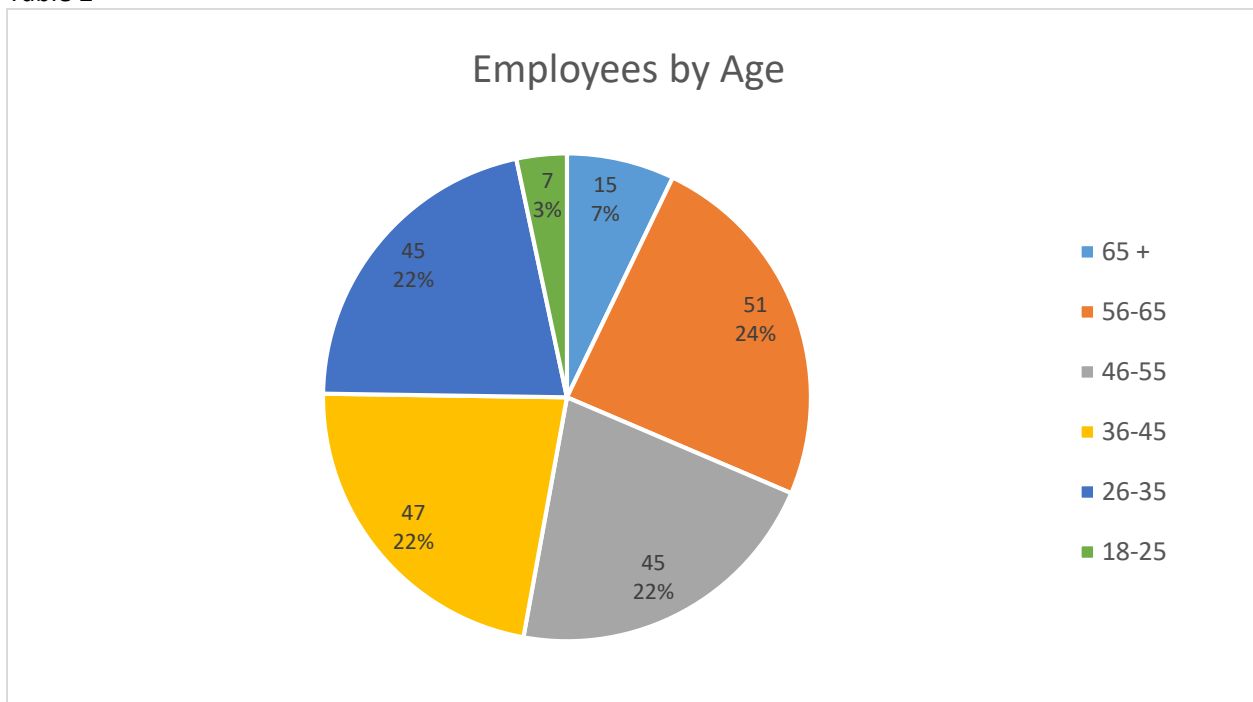
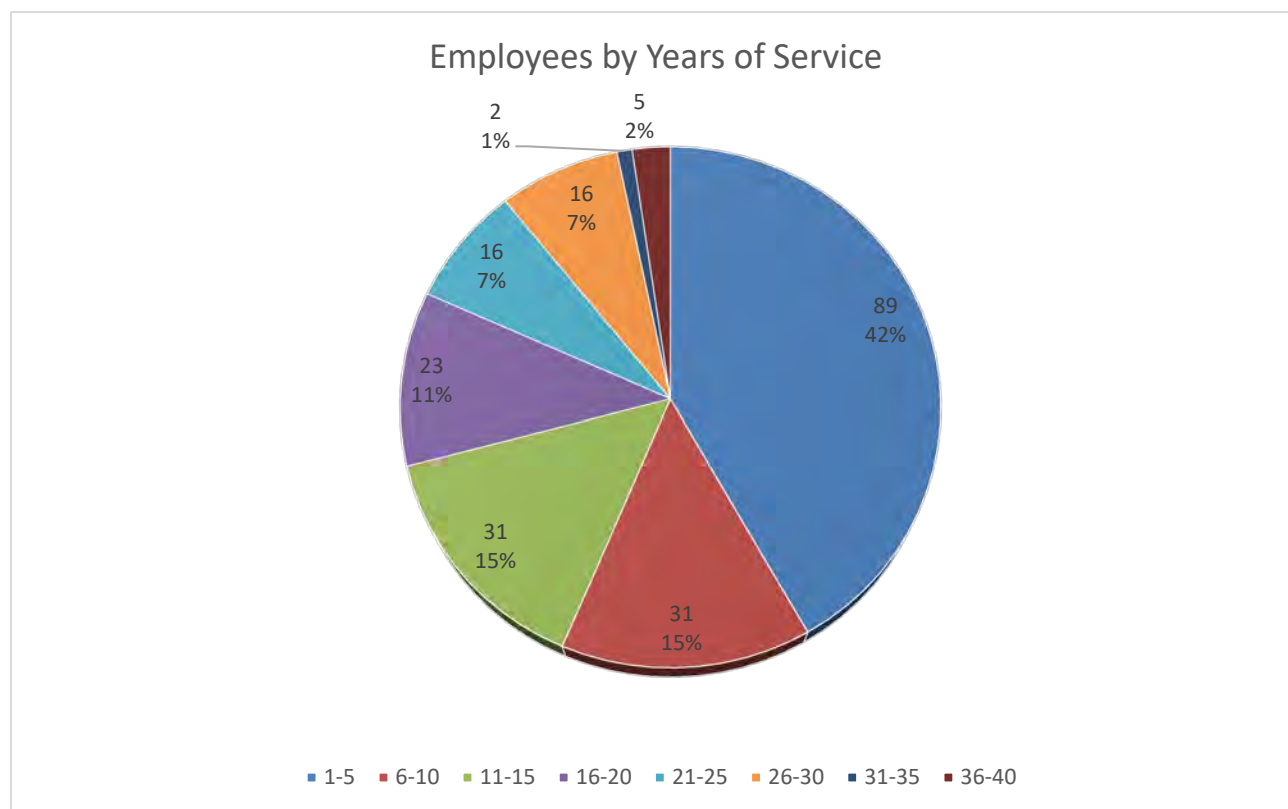


Table 3



| | | | | | | | | | | | | | | | |
|----------------------------|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|
| Budget FY21 | FY 17 | | | FY 18 | | | FY 19 | | | FY 20 | | | FY 21 | | |
| Department | Full Time | Part Time | As Needed | Full Time | Part Time | As Needed | Full Time | Part Time | As Needed | Full Time | Part Time | As Needed | Full Time | Part Time | As Needed |
| County Board Office | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 |
| Human Resources | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 |
| Information Technology | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 0 |
| County Clerk | 8 | 0 | 1 | 8 | 0 | 1 | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 0 | 0 |
| Finance | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 0 |
| Treasurer | 3 | 0 | 1 | 4 | 0 | 0 | 3 | 0 | 0 | 3 | 0 | 1 | 3 | 0 | 1 |
| Assessor | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 |
| Regional Planning/Zoning | 2 | 1 | 0 | 1 | 2 | 0 | 1 | 2 | 0 | 1 | 2 | 0 | 2 | 2 | 0 |
| Maintenance | 6 | 3 | 0 | 7 | 2 | 0 | 8 | 2 | 0 | 8 | 2 | 0 | 8 | 2 | 0 |
| Sheriff | 32 | 1 | 0 | 31 | 1 | 0 | 33 | 1 | 0 | 34 | 1 | 0 | 34 | 1 | 0 |
| Corrections | 31 | 1 | 0 | 33 | 5 | 0 | 33 | 7 | 0 | 33 | 9 | 0 | 33 | 11 | 0 |
| Coroner | 2 | 1 | 6 | 2 | 1 | 6 | 2 | 1 | 6 | 2 | 1 | 6 | 2 | 1 | 3 |
| Circuit Clerk | 11 | 2 | 0 | 12 | 1 | 0 | 11 | 1 | 0 | 11 | 2 | 0 | 10 | 2 | 0 |
| States Attorney | 9 | 1 | 0 | 9 | 0 | 0 | 9 | 0 | 0 | 9 | 0 | 0 | 9 | 0 | 0 |
| Public Defender | 2 | 1 | 1 | 2 | 1 | 0 | 2 | 1 | 0 | 2 | 1 | 0 | 2 | 1 | 0 |
| Judicial | 3 | 0 | 4 | 3 | 0 | 7 | 3 | 0 | 7 | 3 | 0 | 7 | 3 | 0 | 7 |
| Jury Commission | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 1 | 0 |
| Probation Court Services | 13 | 0 | 1 | 13 | 0 | 0 | 13 | 0 | 0 | 13 | 0 | 0 | 13 | 0 | 0 |
| General Fund Totals | 131 | 14 | 15 | 134 | 16 | 15 | 135 | 18 | 14 | 136 | 21 | 15 | 136 | 24 | 11 |
| Highway | 13 | 0 | 10 | 13 | 0 | 9 | 13 | 0 | 10 | 13 | 0 | 10 | 13 | 0 | 12 |
| Public Health | 29 | 0 | 4 | 29 | 0 | 4 | 26 | 0 | 3 | 27 | 0 | 3 | 25 | 2 | 7 |
| Mental Health | 6 | 0 | 0 | 6 | 0 | 0 | 6 | 0 | 0 | 4 | 0 | 0 | 4 | 0 | 0 |
| Veterans | 1 | 2 | 4 | 1 | 2 | 4 | 1 | 2 | 4 | 1 | 2 | 4 | 1 | 2 | 4 |
| Grand Total | 180 | 16 | 33 | 183 | 18 | 32 | 181 | 20 | 31 | 181 | 23 | 32 | 179 | 28 | 34 |

Policies and Procedures for Employment Opportunities

It is the policy and practice of the County to afford equal opportunity in all personnel practices to all employees and applicants for employment regardless of race, color, religion, sex, sexual orientation, gender identity, age, national origin, citizenship status, physical or mental disability, ancestry, marital status, and protected military or veteran status, in accordance with applicable law. The County's Equal Employment Opportunity policy covers all employment practices, including hiring, benefits, promotions, discipline, training, and termination.

Job Opportunities

When a job opening is created by either a resignation or creation of a new position, the Department Official along with Human Resources reviews the current Job Description or creates a Job Description to ensure the job functions are defined. As part of the preliminary process, the Department Official along with Human Resources also reviews the salary schedule classification for the position. The salary schedule is based on various elements of duties and responsibilities each position requires. This criterion is then ranked and a range of pay is applied to each classification. The County Board in 2018 approved the current Salary Schedule. When establishing a proposed starting salary, a Department Official cannot exceed the mid-point of any salary range without presenting documentation to the Personnel and Finance Committee for the additional wage. Once the Job Description and Salary is established, a Job Posting is created for publication.

If a job opening is created by the implementation of a new position, the Department Official will complete a Personnel Request Form with the assistance of Human Resources. The Department Official will present their request to the Personnel and Finance Committees for approval. Once the position is approved, the starting wage will be assigned based on the current Salary Schedule and the job description created.

Job Postings

The County provides employees an opportunity to express their interest in open positions and transfer positions within the County according to their skills and experience. In general, notices of job openings are posted on the employee bulletin board and normally remain open internally for five (5) days. Each job posting notice will include the dates of the posting period, job title, department, location, grade level, job summary, and qualifications (required skills and abilities). Employees should only apply for those posted jobs for which they possess the required skills, competencies, and qualifications.

To apply for an open position, employees must submit an application to the Human Resources Department listing job-related education, skills, and accomplishments. The application should also describe how their current experience with the County and prior work experience and/or education qualify them for the position.

Job posting is a way to inform employees of openings and to identify qualified and interested applicants who might not otherwise be known to Human Resources. Other recruiting sources are also used to fill

open positions such as advertising in the local newspapers and posting the job on the county website. The website is www.livingstoncounty-il.gov. To access the employment opportunities on the website, interested applicants can use the drop down menu under About Livingston and choose employment.

Job Offers

All Job Offers are contingent upon the successful completion of a background check and drug test. After an employee and/or applicant accept the terms of the job posting and salary range, a background check and a drug test are administered. The background checks are conducted through Livingston County's Sheriff's Office. The drug test is administered through the Occupational Health Department at OSF St. James – Albrecht Medical Center. Upon successful completion of the background check and the drug test, an employee is hired. An employee who is transferring from one department to another who has already successfully completed the background check and drug test will not be subject to another test.

Introductory Period

Each Employee hired, transferred, or promoted to fill a position must successfully complete an introductory period of twelve (12) months. The Officer or designee will generally conduct several informal meetings to orient the new Employee to the position. Upon successful completion of the introductory period, the Employee will be considered a regular employee, although this designation is solely for administrative purposes and does not affect the nature of the at-will relationship. An Officer may extend the introductory period up to an additional six months, if the Employee's performance is not satisfactory at the end of the initial introductory period. Further, any significant absence may extend the Introductory Period by the length of the absence.

Completion of the introductory period does not entitle the employee to remain employed by the County for any definite period. Employment with Livingston County is at-will and the employee or the County may end the employment relationship at any time during or after the introductory period, with or without cause or advance notice.

Employees serving an introductory period may receive a written evaluation quarterly during the twelve (12) month period. The Officer or designee may discuss the evaluation and progress toward satisfactory performance with the Employee. Additional performance evaluations may take place as deemed necessary by the Officer or designee.

FISCAL YEAR 2021 BUDGET



READER'S GUIDE



Livingston County, Illinois

READER'S GUIDE TO FISCAL YEAR 2021 BUDGET DOCUMENT

This budget document has been prepared with two goals in mind. One is to present a document that is easy to read and understand. The second is to present a document that the County Board can best use to meet their goals and objectives of providing quality service levels at the lowest cost to citizens.

Livingston County's fiscal year 2021 budget has been designed to be consistent with Government Finance Officers Association (GFOA) guidelines. According to GFOA standards, the budget document should encompass the following:

- Table of Contents for ease of locating information
- Highlights of Priorities/Issues and Overview of Significant Budgetary Items & Tools
- Organizational Chart and List of Position Counts
- Financial Policies
- Budget Process
- Financial Schedules
- Summary of Fund Balances
- Major Revenue Sources
- Capital Overview
- Activities, Services, Functions and Budgets of County Departments

POLICY DOCUMENT

As a policy, each service or function is presented individually with emphasis on the function's purpose, programs, organization structure, accomplishments and goals for the next year.

OPERATIONS GUIDE

As an operations guide, each department is presented in department number order. Listed are the 2018 and 2019 actual results, the FY2020 budget, the FY2020 estimated actual results, and the FY2021 approved budget by the following major categories:

- Personnel Services
- Contractual Services
- Commodities or Operating Expenses
- Capital Outlay

Special Revenue Funds are with the department that oversees that particular fund. (See Major Fund Types section)

A supplement to this budget, showing detailed budget lines for each department/division, is available in the county board office or the finance department and will be published on the county website.

COMMUNICATION DEVICE

The budget document is an excellent way to communicate to the general public, the goals and objectives of the County Board and all departments/divisions. The FY2021 and previous budgets are in electronic format on the Livingston County website under County Services-Finance.

FISCAL YEAR 2021 BUDGET



Livingston County, Illinois

Livingston County – Demographics



Livingston County is located in the northeast quarter of Illinois, is approximately 92 miles from Chicago, and is midway between Chicago and Springfield. The County was established in 1837 and was formed from parts of McLean, LaSalle and Iroquois counties. The first and only county seat at Pontiac, was incorporated in 1856 by an act of the State Legislature and Township Government was adopted in 1858. The total area of the county is 1,046 square miles, making it the 4th largest county in Illinois by land area. In 2019, the estimated population was 35,648. Since the last census, it is estimated that the population has decreased by approximately 8%.

There are 3 cities, 1 town, and 12 villages located in Livingston County:

City of Fairbury
City of Pontiac
City of Streator
Town of Chatsworth
Village of Campus
Village of Cornell
Village of Cullom
Village of Dwight

Village of Emington
Village of Flanagan
Village of Forrest
Village of Long Point
Village of Odell
Village of Reddick
Village of Saunemin
Village of Strawn

Government has the largest sector of total workers by industry, followed by Manufacturing, Health Care and Social Assistance and Retail Trade. The county's largest private sector employers include Caterpillar Inc., LSC Communications, Vactor and OSF Saint James Hospital. As of 2018, the median household income was \$56,200.

The unemployment rate in Livingston County, as of July 2020 was 7.3% - well below the State of Illinois unemployment rate of 11.3% and the national unemployment rate of 10.2%.

The residents of Livingston County are served by 20 public school districts, which consist of 8 Grade Schools (PreK-8th Grade), 4 High Schools, and 8 Unit School Districts (PreK-12th Grade), 5 private schools (3 PreK-8th Grade, 1 K-12 and 1 PreK) and 6 junior colleges.

Livingston County Government

Livingston County operates under 24 elected Board Members. There are 8 members elected from each of the 3 districts in the County. There are 10 standing committees.

| | |
|------------------------------------|--|
| Administrative | Coordinates the activities of the County Board; responsible for all forms of insurance, other than employee health insurance, secures the issuance of bonds for all County officers required by law to secure a bond; addresses concerns, problems and issues involving the Executive Director, Human Resources Director, Finance Director and Network & Computer Systems Administrator. The Chair of this committee is the County Board Chairperson and members of this committee consist of the Chairpersons of the other Standing Committees. |
| Agriculture & Zoning | Responsible for all matters pertaining to the agricultural interest of the County, including the eradication of noxious weeds, Emergency Services, landfill activities, windfarm siting, special use permits and zoning. |
| Elections | Approve name of judges of elections and the place of holding elections in each town and precincts (even years) for each town and precinct in the County; responsible for the revision and compiling of the Standing Rules of the County Board and shall examine proposed legislation before the Illinois General Assembly and make specific recommendations to the County Board. |
| Finance | Examine and approve all bills payable by the County not otherwise provided for herein; prepare the annual budget to be submitted at the October meeting to be approved by the County Board; employ the services of an auditor to perform the annual audit; address concerns, problems and issues involving the County Clerk, Assessor and Treasurer. |
| Highway | Responsible for the construction and maintenance of all bridges and highways in the County. |
| Information Technology | Supervision and coordination of technology needs. |
| Personnel | Supervision and review of all policies dealing with personnel; responsible for employee health insurance. |
| Public Property | This committee shall have charge of the Historic Courthouse, Public Safety Complex, Law & Justice Center, Health & Education buildings and grounds, and all other rented/leased property from/to the County. They shall exercise the necessary supervision to preserve and maintain them and supervise the work and acquisition of supplies for the maintenance personnel. |
| Sheriff, Jail & License | Examine the report of the Sheriff required to be filed with the County Board and audit all bills for the Sheriff's Department and Jail; receive and recommend action upon all applications for liquor and raffle licenses to the County Liquor Commissioner, who is the County Board Chair; report any violations of license requirements to the State's Attorney; address |

| | |
|----------------------------|---|
| | the concerns, problems and issues involving the Circuit Clerk, Coroner, Court Services, Circuit Court and State's Attorney. |
| Veterans Assistance | In cooperation with the Veterans Assistance Commission (VAC) and its Superintendent, this committee will maintain general oversight of the distribution of all monies, supplies, and services appropriated by the County for the benefit of indigent veterans. This includes the review of distribution of VAC monies, supplies and services in accordance with VAC rules and procedures, and providing suggestions and guidance relative to these matters as deemed appropriate to the VAC and the County Board. |

Meeting agendas and minutes for each committee and board meeting can be viewed and printed from the County's website at www.livingstoncountyil.gov. There are links to the individual committees and a separate link to the County Board.

All County Board meetings are streamed live and recorded and the link is available on the county website.

FISCAL YEAR 2021 BUDGET



ORGANIZATIONAL STRUCTURE

Livingston County, Illinois

STRUCTURE AND HIERARCHY OF LIVINGSTON COUNTY

The Illinois General Assembly, by statute, provides for three kinds of counties: counties under township organization, counties under commission form, and counties under an executive form of government.

Livingston County is one of 85 counties (of 102 counties) in Illinois operating under the township form of government. The county operates with standing committees who study particular problems that arise within their areas of responsibility and submit recommendation to the full board for action.

There are 20 departments within the County's structure that provide either direct services to the general public or administrative support to the operations of the organization. Of these departments, seven (7) are under the oversight of Elected Officials elected at large by the voting citizens of the County, 13 report to the County Board or to other Boards created by the County Board.

CONTACT INFORMATION

Assessor

112 West Madison Street
Pontiac, IL 61764
(815) 844-7214

Bookkeeping

112 West Madison Street
Pontiac, IL 61764
(815) 844-6705

Circuit Clerk

110 North Main Street
Pontiac, IL 61764
(815) 844-2602

Circuit Court

110 North Main Street
Pontiac, IL 61764
(815) 844-5171

County Clerk

112 West Madison Street
Pontiac, IL 61764
(815) 844-2006

County Board Office

112 West Madison Street
Pontiac, IL 61764
(815) 844-6378

Coroner

110 West Water Street
Pontiac, IL 61764
(815) 844-6367

Court Services/Probation

110 North Main Street
Pontiac, IL 61764
(815) 844-5177

Highway

1705 South Manlove Street
Pontiac, IL 61764
(815) 842-1184

Human Resources

112 West Madison Street
Pontiac, IL 61764
(815) 842-9350

Information Technology

112 West Madison Street
Pontiac, IL 61764
(815) 842-9355

Facilities Services

112 West Madison Street
Pontiac, IL 61764
(815) 842-9358

Mental Health

310 East Torrance Avenue
Pontiac, IL 61764
(815) 844-7708

Public Defender

110 North Main Street
Pontiac, IL 61764
(815) 842-1310

Public Health

310 East Torrance Avenue
Pontiac, IL 61764
(815) 844-7174

Sheriff

844 West Lincoln Street
Pontiac, IL 61764
(815) 844-2774

State's Attorney

110 North Main Street
Pontiac, IL 61764
(815) 844-5169

Treasurer

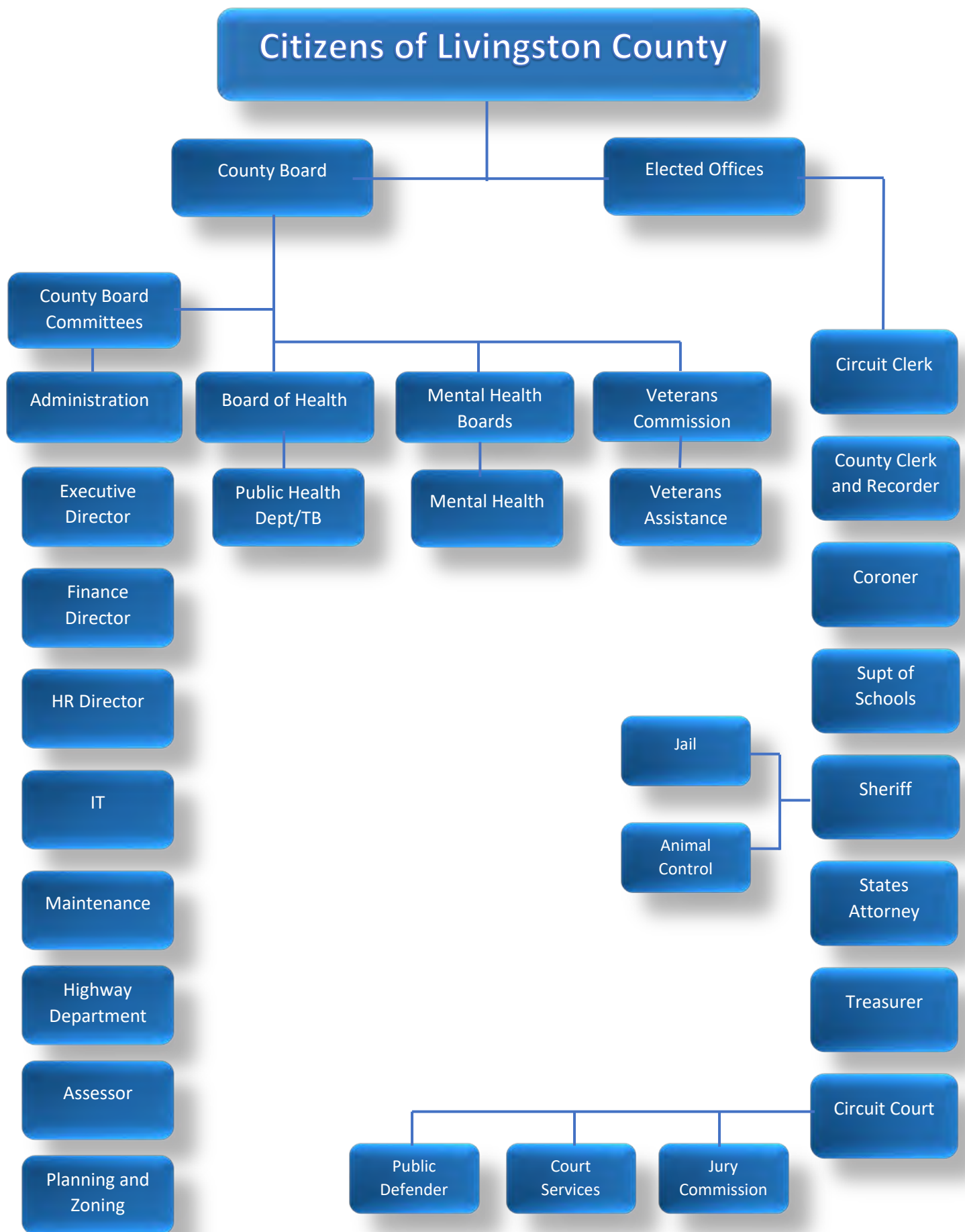
112 West Madison Street
Pontiac, IL 61764
(815) 844-2306

Veterans Assistance

110 West Water Street
Pontiac, IL 61764
(815) 844-7378

Zoning

112 West Madison Street
Pontiac, IL 61764
(815) 844-7741



Livingston County

List of Officers

COUNTY BOARD MEMBERS

Livingston County Board Chairperson – Kathy Arbogast

Livingston County Board Vice Chairperson – Jason Bunting

District 1

Kathy Arbogast
James Blackard
James Carley
Marty Fannin
Patrick Killian
Gina Manker
William Mays
Jack Vietti

Term Expires

December 2022
December 2022
December 2022
December 2020
December 2020
December 2020
December 2022
December 2020

District 2

Joel Barickman
Jason Bunting
Gerald Earing
Ronald Kestner
Steven Lovell
Joe Steichen
Robert Weller
Bill Wilkey

Term Expires

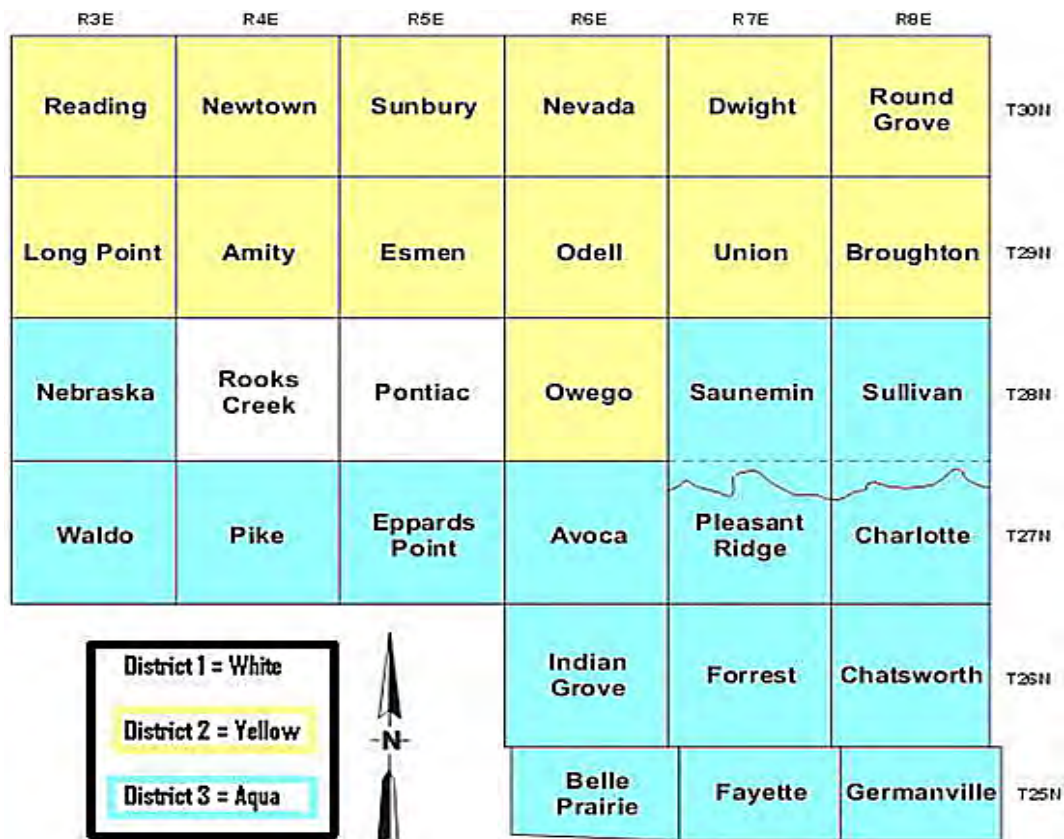
December 2020
December 2020
December 2022
December 2020
December 2022
December 2020
December 2022
December 2022

District 3

Vicki Allen
Linda Ambrose
Mike Kirkton
Paul Ritter
Mark Runyon
Tim Shafer
John Slagel
John Vitzthum

Term Expires

December 2020
December 2022
December 2020
December 2020
December 2022
December 2020
December 2020
December 2022



ELECTED OFFICIALS

| | <u>Term Expires</u> |
|---|----------------------------|
| Circuit Clerk LeAnn Dixon | December 2020 |
| County Clerk & Recorder Kristy Masching | December 2022 |
| County Coroner Danny Watson | December 2020 |
| County Sheriff Tony Childress | December 2022 |
| County Treasurer M. Nikki Meier | December 2022 |
| Resident Circuit Judge Jennifer Bauknecht | December 2020 |
| State's Attorney Randy Yedinak | December 2020 |

DEPARTMENT OFFICIALS

Executive Director: Alina Hartley
Human Resources Director: Ginger Harris
Network & Computer Systems Administrator: Jon Sear
Finance Director: Diane Schwahn
Supervisor of Assessments: Shelly Renken
Zoning/Regional Planning Director: Charles Schopp
Solid Waste Manager: Charles Schopp
ESDA Director: Charles Schopp
Facilities Services Manager: Don Verdun
Sheriff's Chief Deputy: Jeffrey Hamilton
Sheriff's Captain: Chad Gragert
Jail Administrator: Stu Inman
Public Defender: Scott Ripley
Director of Probation/Court Services: Ron Baker
County Engineer: Clay Metcalf
Executive Director, Mental Health: Christine Myers
Public Health Administrator: Jackie Dever
Veterans Assistance Commission Superintendent: Tom Bailey

FISCAL YEAR 2021 BUDGET

FINANCIAL POLICIES



Livingston County, Illinois

BASIS OF ACCOUNTING/BUDGETING

Livingston County's government-wide financial statements (Statement of Net Position and Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The County's governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County adopts an annual budget and appropriation ordinance in accordance with *Chapter 55 of the Illinois Compiled Statutes*. The budget covers the fiscal year ending November 30, and is available for public inspection at least 15 days prior to final adoption. All appropriations cease with the close of the fiscal year. The budget document is prepared for all appropriated funds on the modified accrual basis.

KEY OPERATING BUDGET ELEMENTS

Amending the Budget

After the adoption of the county budget, no further appropriations shall be made at any other time during the fiscal year, unless it is to meet an immediate emergency. This requires approval by two-thirds vote of the County Board members. Transfers of appropriations within a fund are approved by a resolution, provided that the total amount appropriated for that fund is not affected. This also requires approval by two-thirds vote of the County Board members. (55 ILCS 5/6-1003)

Appropriation

All County funds are appropriated in the "Official Budget". Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

Balanced Budget

The General Fund budget balances expenditures against available revenues. The budget for all funds may reflect a deficit, in which case we are using funds that have been saved for a specific purpose and will cover the financial obligation that may occur.

Budget Control

The budget is adopted and ultimately controlled at the Fund level.

Fund Structure

Livingston County's budgetary policies are in accordance with generally accepted accounting principles (GAAP). The County's financial structure begins with the funds. A fund is a self-balancing accounting entity with assets, liabilities, fund equity, revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable Federal and State laws.

Fund Types

All County Funds are included in the annual budget document except for the fiduciary and agency funds held in a custodial capacity for external individuals, organizations and governments, as provided by statute.

REVENUE POLICIES

Sources of Revenue

Livingston County tries to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source.

Revenues are projected using conservative estimates based on historical information and current levels of collection. Each existing and potential revenue source is re-examined annually and monitored throughout the year to analyze and address any shortfall occurring.

Property Tax

The property tax rates for each levy shall be calculated in accordance with the Property Tax Extension Limitation Law (PTELL), *35/ILCS200/18-185*.

User Fees

The County charges user fees for items and services which benefit a specific user more than the general public. State statutes or an indirect cost study determine user fees. Fee studies based on costs are conducted as needed to determine the level of fees needed to equal the total cost of providing the service.

FISCAL YEAR

The County's fiscal year is December 1 to November 30.

INVESTMENTS

The County Treasurer is responsible for investing all Livingston County funds.

PURCHASING POLICY

All purchases shall be made in accordance with the Livingston County Purchasing Policy. Purchases exceeding \$2,500 and up to \$30,000 require a purchase requisition with 3 written quotes which is to be submitted to the County Board office. Purchases of over \$30,000 must be let for bid or procured through a competitive selection process (Request for Proposals-RFP or Request for Qualifications-RFQ). Any final award of contract or approval of purchase obtained through formal bids or requests for proposals/requests for qualifications must be approved by the Livingston County Board. Livingston County is subject to the Illinois Prevailing Wage Act. Further Details can be found in the Livingston County Purchasing Policy.

SALARY ADMINISTRATION

Human Resources is responsible for computing salaries and fringe benefit costs for all departments across all funds. Increases for non-bargaining employees, as defined in the Personnel Policy, will be established by Human Resources and the Finance Committee at the beginning of the budget cycle and forwarded to the County Board for inclusion in the annual budget.

FISCAL YEAR 2021 BUDGET



GUIDELINES & CALENDAR

Livingston County, Illinois

FY2021 BUDGET GUIDELINES

ALLOCATION – The Finance Committee shall approve the FY2021 Calendar and Guidelines at their June meeting. Guidelines and approved budget allocations will then be submitted to each department.

FINANCE DEPARTMENT – Department officials shall submit their FY2021 proposed budget to the Finance Department no later than June 26, 2020.

COMMITTEES – Department officials will present their requested budgets to their respective Committees in July. Once approved, each Committee will forward a recommendation to the Finance Committee. Departments who exceed their approved allocation may be required to present their budget request to the Finance Committee as well.

STAFFING – Departmental staffing shall be identified in the proposed FY2021 budget request and shall be at or below the 2020 staffing levels. Salary increases have been included within departmental allocations and are the equivalent of 1-2% for the period FY2021.

GRANTS – No grant program will be considered in FY2021 that establishes ongoing County funding obligations after the grant ceases.

CAPITAL REQUESTS – During the budget process, funds are set aside to cover the costs of one-time expenses such as computer technology, furniture, building upgrades, building repairs and equipment. Due to the current situation surrounding COVID-19 and the impact it will have on revenue, it is recommended that departments only submit capital requests for which there is an immediate need. Capital requests shall be submitted during the budget process by the requesting department or departments and should be goal driven to increase efficiency and/or provide for cost reduction. The Finance Committee shall be responsible for prioritizing capital requests based on need and the ability to reduce long term costs. Capital funds are derived from the Pontiac Host Fund, which in addition to any shortfall transfers, shall not exceed a cap of \$1,200,000 in total annual expenses not including any expenses previously allocated and carried over from the prior year.

OTHER REVENUE FUNDS – Every effort shall be made to keep the year-end unencumbered fund balance at a minimum level taking into account the need for working cash. Other revenue funds shall be included in each department's budget submission, and shall include the anticipated revenues, expenditures and any amounts to be transferred. Transfer amounts that are made to offset expenses and are paid from other accounts throughout the fiscal year, shall be documented in the budget submission.

BALANCING – By County Board policy, every effort shall be made to balance expenditures against revenue relative to all funds. For departments receiving property tax revenue, ending fund balances should be the equivalent of six months of operating expenses.

TIMELINESS – All County departments shall prepare and submit their FY2021 Budget in accordance with the FY2021 Budget Calendar.

FY2021 BUDGET CALENDAR

| | | |
|--------------------------|------------------------------|--|
| Finance Meeting | June 3, 2020 | Discuss and approve departmental allocations, guidelines, and calendar for FY2021. Determine goal for host fund transfer if not previously decided at work sessions. |
| Dept Officials | June 26, 2020 | Budget requests for non-personnel expenditures, capital requests and special projects are due to Finance Director for compilation. |
| | Before July | Receive the EAV from the Assessor's office and calculations for the maximum levy and alternates. |
| Committees | July Meetings | Department officials submit draft budgets for discussion/approval to their respective committees. |
| Finance Meeting | During July 2020 | Draft budgets are presented to Finance Committee. |
| Finance Committee | July – August | Meetings as needed to review levy and budget requests. |
| Dept Officials | Prior to Aug 13, 2020 | Final review of proposed budget and line items for respective departments. |
| Finance Meeting | September 9, 2020 | Review and make final changes to the draft budget and levies. (These should be relatively complete at this time.) |
| Finance Meeting | October 7, 2020 | Approve compiled budget and levies and forward to the County Board. |
| County Board | October 15, 2020 | Make final changes to budget and levies and approve the FY2021 Budget and Appropriations. Post proposed budget for public inspection at least 15 days prior to the November board meeting. |
| Finance Meeting | November 4, 2020 | Public Hearing for proposed FY2021 Budget Appropriations and Levies if needed. |
| County Board | November 12, 2020 | Adopt Budget and Levies for FY2021. |

FISCAL YEAR 2021 BUDGET



APPROPRIATIONS ORDINANCE



Livingston County, Illinois

ORDINANCE

2020-11- 59

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2020 THROUGH NOVEMBER 30, 2021

WHEREAS, Illinois law require that Livingston County adopt an annual budget and appropriation for the succeeding fiscal year (55 ILCS 5/6-1001 through 5/6-1008); and

WHEREAS, Livingston County's Executive Director and Finance Director, in cooperation with the elected and appointed officials of Livingston County Government and the relevant Standing Committees of the County Board, have compiled the following schedules of expenditures and revenues and do hereby recommend said schedules to this County Board as the Annual Budget and Appropriation Ordinance for Fiscal Year 2021.

NOW, THEREFORE BE IT ORDAINED, by this County Board of Livingston County, Illinois that the schedule of expenditures totaling \$36,723,408 and the schedule of revenues totaling \$28,001,543 hereinafter specified as the Annual Budget and Appropriations Ordinance for Fiscal Year 2021, be and is hereby appropriated for the purposes detailed in the Livingston County Annual Budget for Fiscal Year 2021 and summarized herein for the fiscal period December 1, 2020 through November 30, 2021, said schedules attached herewith and made a part hereof; and

BE IT FURTHER ORDAINED, that the appropriations listed and referenced herein are intended to cover all expenditures to be made by Livingston County for all of the purposes cited herein for said fiscal period; and

BE IT FURTHER ORDAINED, that all expenditures made during the fiscal period December 1, 2020 through November 30, 2021 are limited to the amounts specified in the schedules cited herein and all expenditures, payments and appropriations for all county purposes are to be limited by the items of said schedules. The County Clerk, County Treasurer and Finance Director shall be governed by the items in this Ordinance in the audit and payment of the bills; and

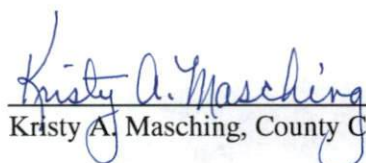
BE IT FURTHER ORDAINED, that the schedules contained within this Ordinance have been placed on file in the Office of the County Clerk upon its introduction to the County Board on October 15, 2020 for a period of 28 days for the public inspection thereof.

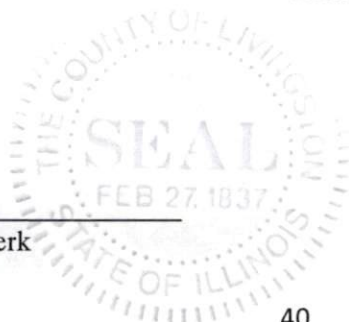
DATED at Pontiac, Illinois this 12th day of November, 2020.


Kathy Arbogast, Chairperson
Livingston County Board


Tim Shafer, Chairman
Livingston County Finance Committee

ATTEST:


Kristy A. Masching, County Clerk



FISCAL YEAR 2021 BUDGET



LEVY ORDINANCES



Livingston County, Illinois

ORDINANCE

2020-11- 58

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2020 THROUGH NOVEMBER 30, 2021

BE IT ORDAINED, by this County Board of Livingston County, Illinois as follows:

SECTION 1. That the Annual Appropriation Ordinance of Livingston County, Illinois for the fiscal year December 1, 2020 through November 30, 2021, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That \$7,774,778 is the total amount of money heretofore legally appropriated for all county purposes, with \$3,050,000 for general county purposes, and \$4,724,778 for other purposes, as required by law, be and the same are hereby levied on all property subject to taxation within Livingston County, Illinois, as the same is assessed and equalized for tax purposes.

SECTION 3. That the purposes for which said amount of \$7,774,778 is hereby levied shall be as follows:

We have apportioned the estimated other income and use of cash reserves to various items of the budget and would therefore, recommend that the sum of \$3,050,000 be levied for the General Fund; and

We further recommend that there be levied the sum of \$985,000 to the ILLINOIS MUNICIPAL RETIREMENT FUND; and

We further recommend that there be levied the sum of \$788,587 for the COUNTY HIGHWAY FUND; and

We further recommend that there be levied the sum of \$394,416 for the COUNTY AID TO BRIDGES FUND; and

We further recommend that there be levied the sum of \$394,416 for the FEDERAL AID MATCHING TAX FUND; and

We further recommend that there be levied the sum of \$27,000 for the TUBERCULOSIS CLINIC; and

We further recommend that there be levied the sum of \$421,042 for the PUBLIC HEALTH FUND; and

We further recommend that there be levied the sum of \$665,000 for the TORT JUDGMENT & LIABILITY INSURANCE FUND; and

We further recommend that there be levied the sum of \$745,100 for the SOCIAL SECURITY FUND; and


We further recommend that there be levied the sum of \$149,217 for the COUNTY EXTENSION EDUCATION FUND; and

We further recommend that there be levied the sum of \$140,000 for the VETERAN'S ASSISTANCE COMMISSION FUND; and

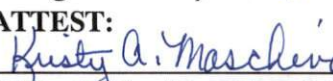
We further recommend that there be levied the sum of \$15,000 for the UNEMPLOYMENT INSURANCE FUND; and

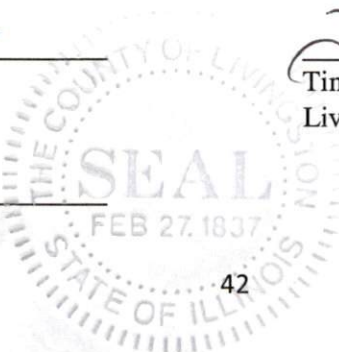
SECTION 4. That aggregate sum of said taxes to be levied is, and shall be in conformance with, all relevant provisions of the Property Tax Extension Limitation Act as validated by the County Clerk.

DATED at Pontiac, Illinois, this 12th day of November, 2020.


Kathy Arbogast, Chairperson
Livingston County Board


Tim Shafer, Chairman
Livingston County Finance Committee

ATTEST:

Kristy A. Masching, County Clerk



ORDINANCE

2020-11- 68

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2020 THROUGH NOVEMBER 30, 2021

WHEREAS the Livingston County Mental Health Board 708 and the Livingston County Mental Health Board 377 are considered independently of the other County tax levies;


THEREFORE, BE IT ORDAINED, by this County Board of Livingston County, Illinois, a property tax levy in the sum of \$1,326,305 for Livingston County Mental Health as follows:

\$909,065 for the MENTAL HEALTH FUND – 708 BOARD; and
\$417,240 for the MENTAL HEALTH FUND – 377 BOARD.

DATED at Pontiac, Illinois this 12th day of November, 2020.

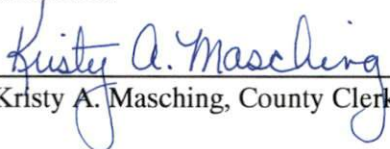


Kathy Arbogast, Chairperson
Livingston County Board

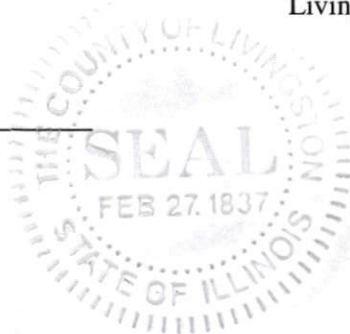


Tim Shafer, Chairman
Livingston County Finance Committee

ATTEST:



Kristy A. Masching, County Clerk



ORDINANCE

2020-11- 69

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR SOUTHEAST LIVINGSTON COUNTY AMBULANCE SERVICE (SELCAS) FOR FISCAL YEAR 2021

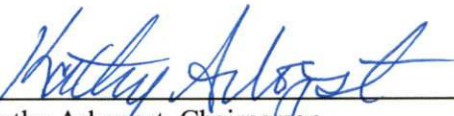
WHEREAS South East Livingston County Ambulance Service (SELCAS) is a Special Service Area in Livingston County and as such, requires that their tax levy be approved by the governing municipality; and

WHEREAS the total amount of property taxes to be levied was approved by public hearing in the five individual districts.


NOW, THEREFORE, BE IT ORDAINED, by this County Board of Livingston County, Illinois, a property tax levy in the sum of \$ for SELCAS as follows:

\$17,822 property tax levy for Chatsworth;
\$182,584 property tax levy for Fairbury;
\$45,671 property tax levy for Forrest;
\$2,677 property tax levy for Strawn;
\$126,279 property tax levy for Rural Districts

DATED at Pontiac, Illinois this 12th day of November, 2020.



Kathy Arbogast, Chairperson
Livingston County Board

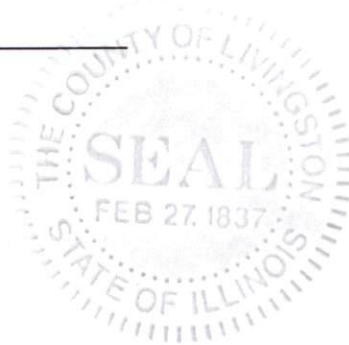


Tim Shafer, Chairman
Livingston County Finance Committee

ATTEST:



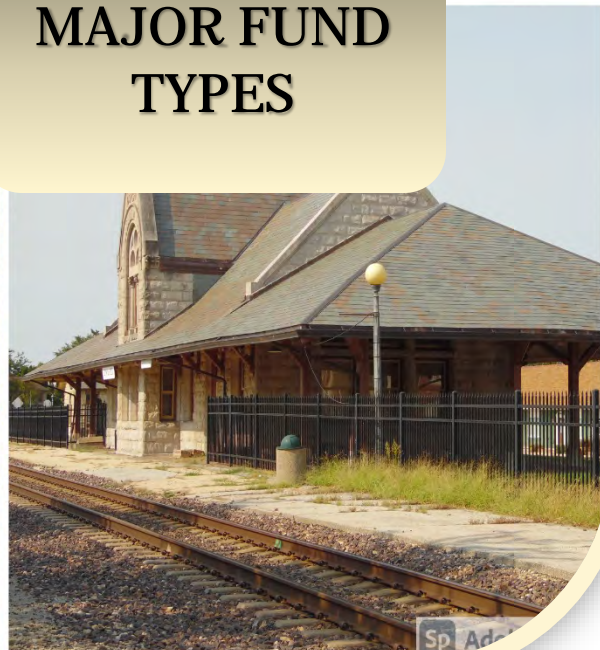
Kristy A. Masching, County Clerk



FISCAL YEAR 2021 BUDGET



MAJOR FUND TYPES



Livingston County, Illinois

| Funds/Departments | Non-Departmental | County Board | County Board Office | Human Resources | IT | County Clerk | Elections | Treasurer | Finance | Assessor/Board of Review | Zoning/Board of Appeals | Maintenance | Sheriff | Jail | Animal Control | Coroner | Solid Waste | ES&A | Circuit Clerk | State's Attorney | Public Defender | Circuit Court | Jury Commission | Probation | Veterans | Highway | Public Health | Mental Health |
|--|------------------|--------------|---------------------|-----------------|----|--------------|-----------|-----------|---------|--------------------------|-------------------------|-------------|---------|------|----------------|---------|-------------|------|---------------|------------------|-----------------|---------------|-----------------|-----------|----------|---------|---------------|---------------|
| Major Governmental Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tort Judgment | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unemployment Insurance | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Health Insurance Reserve Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| IMRF | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Recreation Committee | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vehicle Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pontiac Host Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Streator Host Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction & Bldg Renovation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solar Farm Application Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Windfarm Application Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Enterprise Zone Offset | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Working Cash | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Public Health & TB | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mental Health (708 Board) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Major Special Revenue Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Social Security Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Veterans Assistance | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| AC Low Cost Spay/Neuter Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| County Highway | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| County Motor Fuel Tax | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| County Aid to Bridges | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| County Federal Matching | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Road Use Agreement Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transportation Safety Hwy Hire-back | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mental Health (377 Board) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Indemnity Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Treasurer Automation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Law Library | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Court Systems | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Court Automation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Court Security | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Probation Services Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Victim Coordinator | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Maint & Child Support | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State's Attorney Drugg Traffic | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State's Attorney Automation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Public Defender Automation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sheriff Drug Traffic | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Arrestees Medical Costs | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sheriff E Citation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Coroner's Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Document Storage Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Special Recording Fees | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Vital Records | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GIS Automation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Circuit Clerk Ops & Admin | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax Sale in Error | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fiduciary Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Private Purpose Trust Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Agency Funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Major Governmental Funds (with the exception of the Health Insurance Reserve Fund) and Non-Major Special Revenue funds are subject to appropriation. The Fiduciary Funds are included in our audit, but not subject to appropriation.

Funds Appropriated in Fiscal Year 2020

By Fund Type and Department

The Livingston County fiscal year 2020 budget is appropriated over 44 different funds and 33 unique departments.

The following list is a view of the funds classified by fund type and the departments that utilize funding from the fund. Each fund has a brief description, but a detailed description of each fund and the purpose for its use can be found under the departmental budget section of this document.

GENERAL FUND

Fund 100 **General Fund** – Operating Fund of the County, used to account for and report all financial resources not accounted for and reported in another fund.

Dept 000 – General
Dept 100 – County Board
Dept 110 – County Board Office
Dept 115 – Human Resources
Dept 119 – Information Technology
Dept 120 – County Clerk
Dept 125 – Elections
Dept 130 – County Treasurer
Dept 135 – Finance
Dept 140 – Assessor
Dept 141 – Board of Review
Dept 142 – Regional Planning/Zoning
Dept 143 – Board of Appeals
Dept 150 – Maintenance - General
Dept 160 – Maintenance – Courthouse
Dept 165 – Maintenance – Law & Justice Center
Dept 168 – Maintenance – Public Safety Complex
Dept 175 – Maintenance – Water St
Dept 185 – Facilities Systems
Dept 200 – County Sheriff
Dept 201 – Jail
Dept 210 – County Coroner
Dept 220 – Solid Waste Management
Dept 230 – ESDA
Dept 235 – Animal Control
Dept 300 – Circuit Clerk
Dept 310 – State’s Attorney
Dept 320 – Public Defender
Dept 330 – Circuit Court
Dept 340 – Jury Commission
Dept 350 – Court Services
Dept 800 – Employee Benefits
Dept 900 – County Miscellaneous & Legislative Support

OTHER COUNTY LEVIES

- Fund 101** **Tort Judgment & Liability Insurance Fund** – Accounts for professional & liability insurance programs of the County.
- Fund 102** **Unemployment Insurance Fund** – Accounts for all unemployment claims and benefits.
- Fund 200** **IMRF Fund** – Accounts for the liability and funding of the employee pension program.
- Fund 201** **Social Security Fund** – Mandated by law, accounts for the employer contribution of Social Security and Medicare.
- Fund 202** **Veteran’s Assistance Fund** – Created to provide and coordinate services and assistance to help eligible veterans and/or their families overcome obstacles and become independent.
- County Extension Education Fund** – Accounts for the tax distribution to County Extension Education Services.
- Fund 220** **County Highway Fund** – Fund for the purpose of improving, maintaining, repairing, constructing and reconstructing the County Highways, and for the payment of land, quarries, pits, or other deposits of road material, and for acquiring and maintaining machinery and equipment, and maintaining, operating or constructing buildings for housing highway offices.
- **Highway Department**
- Fund 222** **County Aid to Bridges Fund** – Fund to be utilized to meet one-half of the cost of bridge, culvert and drainage structure projects with a road district furnishing the remaining on-half, or other joint bridge projects with any other highway authorities through mutual agreements.
- **Highway Department**
- Fund 223** **County Federal Aid Matching Fund** – Provides funds to pay the County’s portion of construction or maintenance of highways on the Federal-Aid-Highway network. Restricted for types of use.
- **Highway Department**
- Fund 230** **Public Health & TB Fund** - Provides core public health programs and programs identified by a County Health Assessment/Plan to address the needs of the county’s population.
- Fund 240** **Mental Health Fund – 708 Board** – Fund to be utilized to establish and maintain community mental health facilities and services.
- Fund 241** **Mental Health Fund – 377 Board** – Fund to be utilized for services for persons with developmental disabilities.

SPECIAL REVENUE FUNDS

- Fund 204** **Animal Control Low Cost Spay/Neuter Fund** – Fund to reimburse veterinary professionals for Low Cost Spay/Neuter with fees collected.
▪ **Dept 200 - County Sheriff**
- Fund 207** **Recreation Committee Fund** – Formed to provide recreational activity for citizens of Livingston County.
- Fund 209** **Vehicle Fund** – Fund is utilized for the purchase of new vehicles and the maintenance of all General Fund vehicles (see department list).
- Fund 210** **Pontiac Host Agreement Fund** – Provides funds to pay for capital projects & supplement the General Fund.
- Fund 211** **Streator Host Agreement Fund** – Fund is utilized to cover Waste Management Expenses.
- Fund 212** **Construction & Building Renovation Fund** – Fund is to be used for new construction and to supplement other funds.
- Fund 214** **Solar Farm Application Fess Fund** – Fund is to be used to collect fees and pay expenses related to Solar Farm Applications.
- Fund 215** **Windfarm Application Fees Fund** – Fund was created to collect fees and pay expenses that were related to Windfarm Applications.
- Fund 216** **Enterprise Zone Fund** – Fund is used for Economic Development (which includes grants and Economic Development Council membership).
- Fund 221** **County Motor Fuel Tax Fund** – Created by State Statute, the County receives Motor Fuel Tax Revenue which is derived from the allotment of State Motor Fuel Tax funds and is distributed to the County on the basis of vehicles registered within the County.
▪ **Highway Department**
- Fund 225** **Road Use Agreement Fund** – This fund was created to collect all moneys generated from the Road Use Agreement Terms between the County and Private/Public Organizations.
▪ **Highway Department**
- Fund 227** **Transportation Safety Highway Hire-back Fund** – Created by State Statute, the County receives revenue from fines assessed for speeding in a construction zone on a county highway.
▪ **County Board**
- Fund 250** **Indemnity Fund** – Created by State Statute to assess a fee from purchases at the annual tax sale.
▪ **Dept 130 – County Treasurer**
- Fund 251** **Treasurer's Automation Fund** – Created per State Statute of the Property Tax Code to assess a fee from the purchaser of delinquent taxes for automating property tax

collections and defraying the cost of providing electronic access to property tax collection records.

- **Dept 130 – County Treasurer**

Fund 260 Law Library Fund – Funded by fees as prescribed and set by Senate Bill 0103. Provides access to necessary legal information to attorneys and self-represented litigants.

- **Dept 330 – Circuit Court**

Fund 261 Court Systems Fund – Funded by fees collected in court cases and then resulting in the transfer to the General Fund to defray costs of the Circuit Court.

- **Dept 300 – Circuit Clerk**

Fund 262 Court Automation Fund – Created to establish and maintain an automated records keeping system in the office of the circuit clerk. Funded by fees collected on all court cases.

- **Dept 300 - Circuit Clerk**

Fund 263 Court Security Fund – Funded by fees collected in court cases and then resulting in the transfer to the General Fund to defray costs of Court Security.

- **Dept 200 – County Sheriff**

Fund 264 Probation Service Fee Fund – Created for the purpose of collecting fees on persons sentenced to probation as ordered by the court in order to provide and/or support programs for the offenders under the supervision of Court Services and Probation.

- **Dept 350 - Probation and Court Services**

Fund 265 Victim Coordinator Fund – Funded by a grant from the State of IL to defray the personnel costs associated with the Victim Coordinator position.

- **Dept 310 – State’s Attorney**

Maintenance & Child Support Fund – Accounts for fees collected and expended for maintaining child support records and recording payments collected by the State Disbursement Unit.

- **Dept 300 – Circuit Clerk**

Fund 270 State’s Attorney Drug Traffic Prevention Fund – Funded by a percentage of the proceeds of all property seized and forfeited under the Controlled Substances Act and the Cannabis Control Act.

- **Dept 310 – State’s Attorney**

Fund 271 State’s Attorney’s Automation Fund – Created for the purpose of offsetting the expenses of record keeping. Funded through fees paid by the defendant on a judgment of guilty.

- **Dept 310 - State’s Attorney**

Fund 275 Public Defender Records Automation Fund – Created for the purpose of offsetting the expenses of record keeping. Funded through a fee that is assessed for any petty or business offense prosecuted by the State’s Attorney.

- **Dept 320 – Public Defender**

- Fund 280** **Sheriff Drug Traffic Prevention** – Funded by fees collected by the Livingston County Circuit Clerk.
- **Dept 200 – County Sheriff**
- Fund 281** **Arrestees Medical Costs Fund** – Fees collected in court cases and then transferred to the General Fund to defray the cost of inmate medical expenses.
- **Dept 200 – County Sheriff**
- Fund 285** **Coroner’s Fees Fund** – Accounts for all fees collected in the normal operating duties of the Coroner to be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the Coroner’s office.
- **Dept 210 – County Coroner**
- Fund 290** **Document Storage Fees Fund** – Funded by fees collected on all court cases for the purpose of establishing and maintaining a document storage system and to convert the records of the circuit clerk to electronic storage.
- **Dept 300 – Circuit Clerk**
- Fund 291** **Special Recording Fees Fund** – Fund created by Illinois State Statute for the purpose of automating the duties of the Recorder’s office and providing electronic access to recorded documents. Funded by fees on recordings.
- **Dept 120 – County Clerk**
- Fund 292** **Vital Records Fees Fund** – Funded by fees charged for certified copies of vital records for the sole purpose of defraying the cost of automating a document storage system.
- **Dept 120 – County Clerk**
- Fund 293** **GIS Automation Fees Fund** – Fund is used to help with costs associated with maintaining technologies and resources required for GIS development and maintenance.
- **Dept 140 – Assessor**
- Fund 800** **Working Cash Fund** - To act as an emergency source of funding in the event the general fund should have insufficient funds to meet its obligations
- **Dept 130 - County Treasurer**
- Circuit Clerk Operations & Administration** – To account for fees collected by the Clerk of the Circuit Court from any defendants found guilty of a violation of the Illinois Vehicle Code.
- **Dept 300 – Circuit Clerk**
- Tax Division** **Tax Sale in Error Fund** – Used to account for the collection of fees to reimburse the County for costs associated with refunding monies related to tax sales in error.
- **Dept 130 – County Treasurer**

DEFINITION OF FUND TYPES

GOVERNMENT FUNDS:

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: General fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Permanent Funds.

General Fund:

The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

Special Revenue Funds:

Governmental fund type used to account for the proceeds of specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

FIDUCIARY FUNDS:

A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Livingston County has two types of fiduciary funds: Private Purpose Trust Funds and Agency Funds.

Private Purpose Trust Funds

- **Township Motor Fuel Tax Fund** is used to account for the County's stewardship of the assets held in trust for the benefit of the township road districts. The County Superintendent of Highways acts as a trustee for the township road districts and directs the Township Commissioners as to the best methods of repair, maintenance, and improvements of highways and bridges in their districts. Financing is provided by the township's allocation of the state motor fuel taxes and interest on invested funds.
- **Township Bridge Program Fund** is used to account for the County's stewardship of the assets held in trust in connection with the Township Bridge Program. The fund receives payment from the State and townships under matching agreements and administers the program as the trustee for both the State and townships.

Agency Funds

The County maintains a variety of agency funds. At any given point in time, total agency fund assets are equally offset by related liabilities, including amounts due to the parties for whom the assets are being held (taxing bodies, for instance). Agency funds have no fund equity, and do not involve measurement of revenues, expenditures, or expenses.

FISCAL YEAR 2021 BUDGET



BUDGET SUMMARIES ALL FUNDS



Livingston County, Illinois

LIVINGSTON COUNTY
Three-Year Summary of Financial Sources and Uses

| | Major Governmental Funds | | | | | | | | | | | | | | |
|--------------------------------|--------------------------|---------------------|--------------------|------------------|---------------------|------------------|------------------|---------------------|------------------|------------------|---------------------|------------------|------------------------------|---------------------|--------------------|
| | General Division | | | IMRF | | | Public Health/TB | | | Mental Health | | | Non-Major Governmental Funds | | |
| | FY2019 Actual | FY2020 Estimated | FY2021 Budget | FY2019 Actual | FY2020 Estimated | FY2021 Budget | FY2019 Actual | FY2020 Estimated | FY2021 Budget | FY2019 Actual | FY2020 Estimated | FY2021 Budget | FY2019 Actual | FY2020 Estimated | FY2021 Budget |
| Financial Sources | | | | | | | | | | | | | | | |
| Property Tax Revenues | 3,613,634 | 3,751,800 | 3,830,000 | 989,199 | 965,000 | 985,000 | 406,710 | 278,751 | 448,042 | 904,889 | 909,065 | 909,065 | 2,821,043 | 2,904,331 | 3,028,976 |
| Other Tax Revenues | 3,585,509 | 3,218,747 | 3,206,000 | | | | | | | | | | 695,170 | 727,000 | 750,000 |
| Fees Fines & Charges for Svcs | 7,945,852 | 7,453,932 | 7,872,512 | | | | 394,387 | 327,034 | 370,614 | | 125,572 | 126,883 | 840,550 | 740,608 | 741,236 |
| Rents | 187,135 | 187,140 | 187,140 | | | | | | | | | 2,400 | | 100,000 | 100,000 |
| State of IL Reimbursements | 685,404 | 771,804 | 829,410 | | | | | | | 15,192 | | | 57,989 | 59,150 | 60,000 |
| Grants | 57,906 | 32,850 | 32,850 | | | | 1,441,698 | 1,845,270 | 2,293,134 | 274,323 | 22,500 | | 25,312 | 519,306 | 519,306 |
| Miscellaneous Revenues | 128,040 | 19,603 | 5,000 | | | | 41,137 | 39,900 | 53,000 | 1,028 | | 25,000 | 75,903 | 27,500 | 32,000 |
| Interest | 290,037 | 128,177 | 79,690 | 21,888 | 9,200 | 1,250 | 2,350 | 2,371 | 3,030 | 706 | 700 | 700 | 71,695 | 43,647 | 27,058 |
| Capital Lease Proceeds | 681,870 | | | | | | | | | | | | | | |
| Transfers from Other Funds | 340,669 | 253,887 | 182,750 | 20,000 | 20,000 | | | | | | | | 20,000 | 20,000 | |
| Total Financial Sources | 17,516,057 | 15,817,940 | 16,225,352 | 1,031,087 | 994,200 | 986,250 | 2,286,282 | 2,493,326 | 3,167,820 | 1,196,138 | 1,057,837 | 1,064,048 | 4,607,662 | 5,141,542 | 5,258,576 |
| Financial Uses | | | | | | | | | | | | | | | |
| Personnel Services | 8,217,336 | 8,512,588 | 8,800,601 | 786,133 | 960,000 | 975,000 | 1,423,992 | 1,597,551 | 1,876,918 | 345,553 | 235,550 | 236,985 | 1,775,621 | 1,892,644 | 1,952,900 |
| Contractual Services | 3,318,418 | 3,236,742 | 4,017,974 | | | | 164,661 | 195,800 | 258,179 | 18,665 | 17,400 | 19,400 | 698,415 | 1,545,327 | 1,357,647 |
| Commodities | 882,095 | 897,125 | 878,835 | | | | 521,413 | 675,425 | 1,073,009 | 17,839 | 9,985 | 9,735 | 291,277 | 445,800 | 490,325 |
| Capital Outlay | 2,296,559 | 946,573 | 7,759,910 | | | | 22,942 | | 22,841 | | | | 266,397 | 1,165,500 | 2,687,406 |
| Purchase of Services | | | | | | | | | | 807,243 | 846,192 | 856,100 | 308,033 | 354,934 | 351,172 |
| Veterans Assistance Services | | | | | | | | | | | | | 16,642 | 18,800 | 23,647 |
| Economic Development | 820,000 | 270,000 | 784,343 | | | | | | | | | | | | |
| Miscellaneous Expenses | 38,991 | 274,780 | 330,802 | | | | 9,026 | 25,500 | 23,550 | | | 1,000 | 108,080 | 148,400 | 360,661 |
| Debt Service | | 87,398 | 92,221 | | | | | | | | | | | | |
| Transfers to Other Funds | 40,000 | 40,000 | | | | | 3,000 | | | 3,000 | | | 334,669 | 253,887 | 182,750 |
| Total Financial Uses | 15,613,399 | 14,265,206 | 22,664,686 | 786,133 | 960,000 | 975,000 | 2,145,034 | 2,494,276 | 3,254,497 | 1,192,300 | 1,109,127 | 1,123,220 | 3,799,134 | 5,825,292 | 7,406,508 |
| Surplus (Deficit) | 1,902,658 | 1,552,734 | (6,439,334) | 244,954 | 34,200 | 11,250 | 141,248 | (950) | (86,677) | 3,838 | (51,290) | (59,172) | 808,528 | (683,750) | (2,147,932) |

| REVENUES ALL FUNDS - FY2021 Budget | | | | | | | | | | | |
|--------------------------------------|-------------------|---------------------------|------------------|------------------|-------------------|----------------|----------------|------------------|--------------------------------|------------------|------------------|
| | Total Revenues | Revenues Less Tranfers | Prop Tax | Other Tax | ST of IL Reimb | Interest | Rents | Grants | Fees Fines Chgs for Svcs | Misc Revenues | Transfers In |
| General Fund | 12,409,059 | 11,467,912 | 3,150,000 | 3,206,000 | 829,410 | 5,000 | 187,140 | 32,850 | 4,052,512 | 5,000 | 941,147 |
| Tort Judgment & Liability | 665,300 | 665,300 | 665,000 | | | 300 | | | | | |
| Unemployment Insurance | 15,600 | 15,600 | 15,000 | | | 600 | | | | | |
| IMRF | 986,250 | 986,250 | 985,000 | | | 1,250 | | | | | |
| Social Security | 747,100 | 747,100 | 745,100 | | | 2,000 | | | | | |
| Veterans Assistance | 140,150 | 140,150 | 140,000 | | | 150 | | | | | |
| County Extension Education | 149,217 | 149,217 | 149,217 | | | | | | | | |
| County Highway | 1,079,312 | 1,079,312 | 788,587 | | | 1,725 | 100,000 | | 162,000 | 27,000 | |
| County Aid to Bridges | 396,016 | 396,016 | 394,416 | | | 1,600 | | | | | |
| County Federal Aid Matching | 395,966 | 395,966 | 394,416 | | | 1,550 | | | | | |
| Public Health | 3,139,290 | 3,139,290 | 421,042 | | | 3,000 | | 2,293,134 | 369,114 | 53,000 | |
| TB | 28,530 | 28,530 | 27,000 | | | 30 | | | 1,500 | | |
| Mental Health 708 | 1,064,048 | 1,064,048 | 909,065 | | | 700 | 2,400 | 25,000 | 126,883 | | |
| Mental Health 377 | 417,515 | 417,515 | 417,240 | | | 275 | | | | | |
| Animal Control | 13,000 | 13,000 | | | | 500 | | | 12,500 | | |
| Recreation Committee | 200 | 200 | | | | 200 | | | | | |
| Vehicle Fund | 469,200 | 100 | | | | 100 | | | | | 469,100 |
| Pontiac Host Agreement | 3,550,000 | 3,550,000 | | | | 50,000 | | | 3,500,000 | | |
| Streator Host Agreement | 8,550 | 8,550 | | | | 8,550 | | | | | |
| Construction & Bldg Renovation | 12,200 | 12,200 | | | | 12,200 | | | | | |
| Solar Farm Application Fees | 20,200 | 20,200 | | | | 200 | | | 20,000 | | |
| Windfarm Application Fees | 300,840 | 300,840 | | | | 840 | | | 300,000 | | |
| Enterprise Zone | 73,200 | 1,200 | | | | 1,200 | | | | | 72,000 |
| County Motor Fuel Tax | 1,325,456 | 1,325,456 | | 750,000 | 60,000 | 12,050 | | 498,406 | | 5,000 | |
| Road Use Agreement | 1,550 | 1,550 | | | | 1,550 | | | | | |
| Transportation Safety Hwy Hire-back | 251 | 251 | | | | 1 | | | 250 | | |
| Indemnity | 9,000 | 9,000 | | | | 1,000 | | | 8,000 | | |
| Treasurer's Automation | 6,545 | 6,545 | | | | 45 | | | 6,500 | | |
| Law Library | 11,505 | 11,505 | | | | 5 | | | 11,500 | | |
| Court Systems | 16,004 | 16,004 | | | | 4 | | | 16,000 | | |
| Court Automation | 68,500 | 68,500 | | | | 500 | | | 68,000 | | |
| Court Security | 50,011 | 50,011 | | | | 11 | | | 50,000 | | |
| Probation Services Fees | 91,600 | 91,600 | | | | 400 | | | 91,200 | | |
| Victim Coordinator | 21,160 | 21,160 | | | | 260 | | 20,900 | | | |
| Maintenance & Child Support | 3,506 | 3,506 | | | | 6 | | | 3,500 | | |
| State's Atty Drug Traffic Prevention | 6,010 | 6,010 | | | | 10 | | | 6,000 | | |
| State's Attorney Automation | 4,005 | 4,005 | | | | 5 | | | 4,000 | | |
| Public Defender Records Automation | 801 | 801 | | | | 1 | | | 800 | | |
| Sheriff Drug Traffic Prevention | 1,020 | 1,020 | | | | 20 | | | 1,000 | | |
| Arrestees Medical Costs | 7,003 | 7,003 | | | | 3 | | | 7,000 | | |
| Sheriff E-Citation | 600 | 600 | | | | 4 | | | 596 | | |
| Coroner's Fees | 15,720 | 15,720 | | | | 20 | | | 15,700 | | |
| Document Storage Fees | 48,500 | 48,500 | | | | 500 | | | 48,000 | | |
| Special Recording Fees | 98,000 | 98,000 | | | | 2,000 | | | 96,000 | | |
| Vital Records Fees | 11,510 | 11,510 | | | | 10 | | | 11,500 | | |
| GIS Automation Fees | 106,828 | 106,828 | | | | 638 | | | 106,190 | | |
| Circuit Clerk Operations & Admin | 8,015 | 8,015 | | | | 15 | | | 8,000 | | |
| Tax Sale in Error | 7,200 | 7,200 | | | | 200 | | | 7,000 | | |
| Working Cash | 500 | 500 | | | | 500 | | | | | |
| | | | | | | | | | | | |
| Total Revenues | 28,001,543 | 26,519,296 | 9,201,083 | 3,956,000 | 889,410 | 111,728 | 289,540 | 2,870,290 | 9,111,245 | 90,000 | 1,482,247 |

| EXPENDITURES ALL FUNDS - FY2021 Budget | | | | | | | | | | |
|--|-------------------|----------------------------------|--------------------|-------------------------|------------------|-------------------|-------------------------|---------------|----------------|------------------|
| | Total Expenses | Total Expenses Less Transfers | Personnel Costs | Contractual Services | Commodities | Capital Outlay | Economic Development | Debt Service | Miscellaneous | Transfers Out |
| General Fund | 12,409,059 | 12,349,059 | 8,711,601 | 2,468,600 | 768,835 | 0 | 0 | 92,221 | 307,802 | 60,000 |
| Tort Judgment & Liability | 692,000 | 667,000 | | 667,000 | | | | | | 25,000 |
| Unemployment Insurance | 35,000 | 35,000 | 35,000 | | | | | | | |
| IMRF | 975,000 | 975,000 | 975,000 | | | | | | | |
| Social Security | 750,000 | 750,000 | 750,000 | | | | | | | |
| Veterans Assistance | 153,119 | 153,119 | 100,222 | 46,047 | 4,850 | | | | 2,000 | |
| County Extension Education | 149,217 | 149,217 | | 149,217 | | | | | | |
| County Highway | 1,276,800 | 1,276,800 | 670,800 | 60,000 | 222,000 | 310,000 | | | 14,000 | |
| County Aid to Bridges | 790,000 | 790,000 | | 150,000 | | 640,000 | | | | |
| County Federal Aid Matching | 1,100,000 | 1,100,000 | | 100,000 | | 1,000,000 | | | | |
| Public Health | 3,225,472 | 3,225,472 | 1,876,918 | 284,026 | 1,041,028 | | | | 23,500 | |
| TB | 29,025 | 29,025 | | 26,900 | 2,075 | | | | 50 | |
| Mental Health 708 | 1,123,220 | 1,123,220 | 236,985 | 875,500 | 9,735 | | | | 1,000 | |
| Mental Health 377 | 432,055 | 432,055 | 66,878 | 360,202 | 4,975 | | | | | |
| Animal Control | 19,000 | 19,000 | | 19,000 | | | | | | |
| Recreation Committee | 0 | 0 | | | | | | | | |
| Vehicle Fund | 430,000 | 430,000 | | 80,000 | 110,000 | 240,000 | | | | |
| Pontiac Host Agreement | 2,874,525 | 1,765,484 | | 536,374 | | 1,206,110 | | | 23,000 | 1,109,041 |
| Streator Host Agreement | 105,456 | 0 | | | | | | | | 105,456 |
| Construction & Bldg Renovation | 6,313,800 | 6,313,800 | | | | 6,313,800 | | | | |
| Solar Farm Application Fees | 20,000 | 20,000 | 4,000 | 16,000 | | | | | | |
| Windfarm Application Fees | 300,000 | 300,000 | 50,000 | 250,000 | | | | | | |
| Enterprise Zone | 784,343 | 784,343 | | | | | 784,343 | | | |
| County Motor Fuel Tax | 1,958,906 | 1,958,906 | 365,000 | 755,000 | 240,500 | 498,406 | | | 100,000 | |
| Road Use Agreement | 250,000 | 250,000 | | 50,000 | | 200,000 | | | | |
| Treasurer's Automation | 7,500 | 7,500 | | | | | | | 7,500 | |
| Indemnity | 0 | 0 | | | | | | | | |
| Law Library | 11,075 | 9,000 | | | | | | | 9,000 | 2,075 |
| Court Systems | 15,000 | 0 | | | | | | | | 15,000 |
| Court Automation | 48,000 | 33,000 | | | | 33,000 | | | | 15,000 |
| Court Security | 49,712 | 0 | | | | | | | | 49,712 |
| Probation Services Fees | 61,000 | 61,000 | | 43,000 | 18,000 | | | | | |
| Victim Coordinator | 18,000 | 0 | | | | | | | | 18,000 |
| Maintenance & Child Support | 3,000 | 0 | | | | | | | | 3,000 |
| State's Atty Drug Traffic Prevention | 10,000 | 10,000 | | | | | | | 10,000 | |
| State's Attorney Automation | 4,000 | 4,000 | | | | | | | 4,000 | |
| Public Defender Records Automation | 0 | 0 | | | | | | | | |
| Sheriff Drug Traffic Prevention | 2,500 | 2,500 | | | | | | | 2,500 | |
| Arrestees Medical Costs | 7,000 | 0 | | | | | | | | 7,000 |
| Sheriff E-Citation | 0 | 0 | | | | | | | | |
| Coroner's Fees | 16,000 | 6,000 | | | | 6,000 | | | | 10,000 |
| Document Storage Fees | 31,000 | 16,000 | | | | | | | 16,000 | 15,000 |
| Special Recording Fees | 100,000 | 100,000 | | | | | | | 100,000 | |
| Vital Records Fees | 25,500 | 25,000 | | | | | | | 25,000 | 500 |
| GIS Automation Fees | 100,224 | 52,761 | | | | | | | 52,761 | 47,463 |
| Circuit Clerk Operations & Admin | 7,900 | 7,900 | | | | | | | 7,900 | |
| Tax Sale in Error | 10,000 | 10,000 | | | | | | | 10,000 | |
| Working Cash | 0 | 0 | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 36,723,408 | 35,241,161 | 13,842,404 | 6,936,866 | 2,421,998 | 10,447,316 | 784,343 | 92,221 | 716,013 | 1,482,247 |

FISCAL YEAR 2021 TRANSFERS

| <u>Transfer From</u> | <u>Amount</u> | <u>Transfer To</u> |
|---------------------------------------|----------------------------------|--------------------------|
| General Fund | 60,000 | Vehicle Fund |
| Tort Judgment & Liability Fund | 25,000 | General Fund |
| Pontiac Host Agreement Fund | 477,941 | General Fund |
| Pontiac Host Agreement Fund | 150,000 | General Fund - Proactive |
| Pontiac Host Agreement Fund | 409,100 | Vehicle Fund |
| Pontiac Host Agreement Fund | 72,000 | Enterprise Zone |
| Streator Host Agreement Fund | 105,456 | General Fund |
| Law Library Fund | 2,075 | General Fund |
| Court Systems Fund | 15,000 | General Fund |
| Court Automation Fund | 15,000 | General Fund |
| Court Security Fund | 49,712 | General Fund |
| Victim Coordinator Fund | 18,000 | General Fund |
| Maintenance & Child Support Fees Fund | 3,000 | General Fund |
| Arrestee's Medical Costs Fund | 7,000 | General Fund |
| Coroner's Fees Fund | 10,000 | General Fund |
| Document Storage Fund | 15,000 | General Fund |
| Vital Records Fund | 500 | General Fund |
| GIS Automation Fund | 47,463 | General Fund |
| Total Transfers FY2020 | <u><u>\$1,482,247</u></u> | |

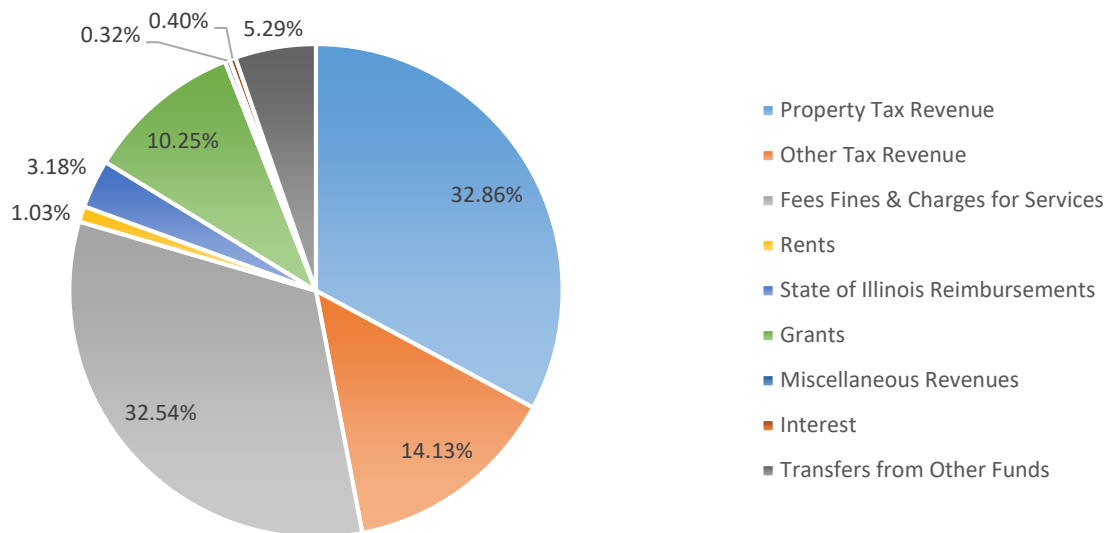
End of Fiscal Year Fund Balances

| | 2016 | 2017 | 2018 | 2019 | Budget 2020 | Estimated 2020 | Budget 2021 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Major Governmental Funds | | | | | | | |
| General | | | | | | | |
| General Fund | 3,751,704 | 4,258,777 | 4,747,674 | 6,235,615 | 5,815,242 | 6,350,178 | 6,350,178 |
| Tort Judgement & Liability | 638,731 | 456,731 | 553,089 | 565,186 | 607,232 | 616,908 | 590,208 |
| Unemployment Insurance | 79,023 | 63,885 | 93,407 | 119,407 | 102,757 | 129,937 | 110,537 |
| Health Insurance Reserve Fund | 0 | 0 | 52,677 | 52,762 | 52,842 | 52,842 | 52,842 |
| Recreation Committee | 64,541 | 129,285 | 162,215 | 164,613 | 169,075 | 165,813 | 166,013 |
| Vehicle Replacement and Maint. Fund | 0 | 212,588 | 230,244 | 31,889 | 109,365 | 108,337 | 147,537 |
| Pontiac Host Agreement | 8,449,845 | 9,372,011 | 11,556,543 | 12,620,528 | 12,895,556 | 14,202,270 | 14,877,745 |
| Streator Host Agreement | 1,377,186 | 1,324,863 | 1,274,718 | 1,229,849 | 1,163,688 | 1,176,683 | 1,079,777 |
| Construction & Bldg Renovation | 9,051,908 | 7,150,053 | 6,704,658 | 6,455,607 | 829,658 | 6,481,506 | 179,906 |
| Solar Farm Application Fees | 0 | 0 | 56,195 | 55,068 | 55,831 | 55,329 | 55,529 |
| Windfarm Application Fees | 187,871 | 187,984 | 188,097 | 190,286 | 190,197 | 191,822 | 192,662 |
| Enterprise Zone Fund | 1,323,091 | 1,911,904 | 1,182,068 | 975,139 | 54,118 | 713,438 | 2,295 |
| Working Cash | 556,472 | 558,793 | 565,377 | 573,674 | 570,377 | 577,374 | 577,874 |
| IMRF | 1,265,015 | 1,552,917 | 1,636,044 | 1,880,999 | 1,689,623 | 1,915,199 | 1,926,449 |
| Public Health/TB-PH | 1,281,859 | 1,315,744 | 1,484,812 | 1,563,314 | 1,484,812 | 1,785,847 | 1,699,665 |
| TB Fund | | | | 62,738 | 62,095 | 54,470 | 53,975 |
| Mental Health 708 | 1,300,225 | 1,387,178 | 1,457,661 | 1,360,283 | 1,403,103 | 1,410,208 | 1,351,036 |
| Non-Major Governmental Funds | | | | | | | |
| Social Security | 742,147 | 794,820 | 814,968 | 838,469 | 816,537 | 832,669 | 829,769 |
| Veterans Assistance | 185,008 | 191,727 | 142,915 | 148,690 | 142,924 | 148,981 | 136,012 |
| Animal Control Fund | 85,515 | 93,410 | 90,287 | 65,434 | 79,787 | 53,094 | 47,094 |
| County Highway | 1,091,592 | 1,071,669 | 941,528 | 1,049,439 | 653,756 | 973,219 | 775,731 |
| County Motor Fuel Tax | 654,062 | 726,796 | 905,324 | 879,461 | 50,438 | 672,568 | 39,119 |
| County Aid to Bridges | 313,597 | 282,454 | 380,144 | 536,482 | 18,517 | 517,515 | 123,531 |
| County Federal Matching | 12,604 | 257,316 | 602,624 | 890,207 | 28,877 | 752,678 | 48,644 |
| Road Use Agreement Fund | 112,853 | 288,475 | 289,105 | 292,098 | 40,345 | 293,148 | 44,698 |
| Transportation Safety Hwy Hire-back | | | | | | 250 | 501 |
| Mental Health 377 | 453,875 | 449,995 | 480,606 | 458,457 | 431,736 | 487,922 | 473,382 |
| Indemnity | 302,068 | 312,047 | 322,113 | 338,149 | 344,463 | 350,664 | 359,664 |
| Treasurer's Automation | 16,479 | 18,680 | 19,001 | 22,917 | 19,696 | 21,542 | 20,587 |
| Law Library | 9,782 | 9,005 | 2,335 | 1,362 | 2,929 | 8,283 | 8,713 |
| Court Systems | 4,670 | 4,825 | 5,455 | 3,435 | 12,967 | 6,439 | 7,443 |
| Court Automation | 77,478 | 112,745 | 150,123 | 181,003 | 186,991 | 197,548 | 218,048 |
| Court Security | 11,113 | 8,790 | 8,767 | 18,180 | 7,928 | 24,286 | 24,585 |
| Probation Services Fees | 198,020 | 168,742 | 140,751 | 100,416 | 133,351 | 98,046 | 128,646 |
| Victim Coordinator | 14,555 | 19,365 | 19,671 | 23,026 | 25,991 | 26,189 | 29,349 |
| Maintenance & Child Support | 1,595 | 726 | 548 | 1,054 | 1,560 | 5,641 | 6,147 |
| States Attorney Drug Traffic Prevention | 16,922 | 13,708 | 17,245 | 15,835 | 10,897 | 18,961 | 14,971 |
| States Attorney Automation | 7,648 | 9,260 | 12,366 | 10,978 | 11,690 | 10,983 | 10,988 |
| Public Defender Records Automation | | | | 380 | 129 | 1,281 | 2,082 |
| Sheriff Drug Traffic Prevention | 6,699 | 11,889 | 9,198 | 9,343 | 6,458 | 7,086 | 5,606 |
| Arrestees Medical Costs | 3,771 | 1,877 | 2,099 | 3,747 | 3,305 | 4,749 | 4,752 |
| Sheriff E Citation Fund | 5,818 | 6,692 | 7,533 | 8,458 | 8,873 | 9,439 | 10,039 |
| Coroner's Fees | 20,707 | 27,173 | 27,659 | 28,853 | 27,821 | 29,685 | 29,405 |
| Document Storage Fees | 101,877 | 126,977 | 151,713 | 181,935 | 195,306 | 209,975 | 227,475 |
| Special Recording Fees | 116,057 | 110,513 | 133,819 | 222,581 | 137,169 | 229,610 | 227,610 |
| Vital Records | 9,954 | 14,431 | 16,112 | 27,218 | 14,627 | 29,832 | 15,842 |
| GIS Automation | 74,094 | 68,128 | 62,364 | 104,984 | 79,057 | 95,598 | 102,202 |
| Circuit Clerk Ops & Admin | 25,607 | 31,037 | 39,595 | 41,610 | 41,725 | 52,155 | 52,270 |
| Tax Sale in Error | 78,251 | 72,769 | 72,291 | 74,491 | 76,691 | 68,399 | 65,599 |
| | 34,081,889 | 35,188,754 | 37,813,738 | 40,715,650 | 30,868,112 | 42,226,596 | 33,504,732 |

Revenues by Category - All Funds

| | FY2018 | FY2019 | FY2020 | FY2021 |
|-----------------------------------|------------|------------|------------|------------|
| | Actual | Actual | Estimated | Budget |
| Property Tax Revenue | 8,471,400 | 8,735,475 | 8,808,947 | 9,201,083 |
| Other Tax Revenue | 4,110,694 | 4,280,679 | 3,945,747 | 3,956,000 |
| Fees Fines & Charges for Services | 8,481,483 | 9,260,869 | 8,647,146 | 9,111,245 |
| Rents | 223,148 | 237,135 | 287,140 | 289,540 |
| State of Illinois Reimbursements | 811,012 | 743,393 | 830,954 | 889,410 |
| Grants | 1,684,746 | 1,684,348 | 2,419,926 | 2,870,290 |
| Miscellaneous Revenues | 248,538 | 246,107 | 87,003 | 90,000 |
| Interest | 186,531 | 386,676 | 184,095 | 111,728 |
| Capital Lease Proceeds | | 681,870 | | |
| Transfers from Other Funds | 1,944,098 | 2,394,722 | 1,379,190 | 1,482,247 |
| | 26,161,650 | 28,651,274 | 26,590,148 | 28,001,543 |

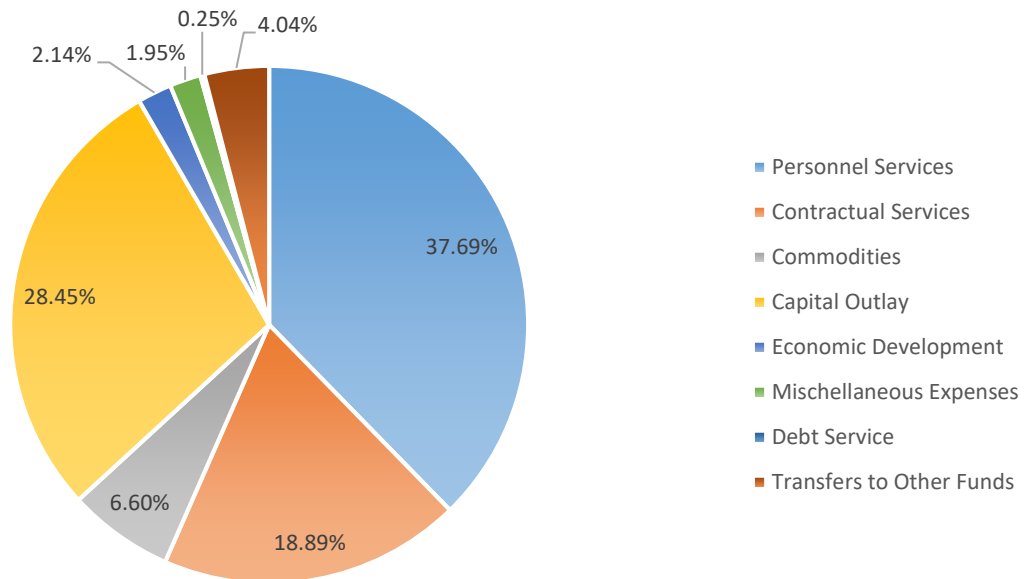
FY2021 Revenues by Category - All Funds



Expenditures by Category - All Funds

| | FY2018 | FY2019 | FY2020 | FY2021 |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Estimated | Budget |
| Personnel Services | 12,581,659 | 12,548,635 | 13,050,517 | 13,842,404 |
| Contractual Services | 5,269,065 | 5,332,078 | 6,219,556 | 6,936,866 |
| Commodities | 1,777,844 | 1,712,624 | 1,927,660 | 2,421,998 |
| Capital Outlay | 995,724 | 2,585,898 | 2,151,073 | 10,447,316 |
| Economic Development | 834,657 | 820,000 | 270,000 | 784,343 |
| Miscellaneous Expenses | 133,540 | 156,097 | 430,817 | 716,013 |
| Debt Service | | | 87,398 | 92,221 |
| Transfers to Other Funds | 1,944,098 | 2,394,721 | 1,379,190 | 1,482,247 |
| | <u>23,536,587</u> | <u>25,550,053</u> | <u>25,516,211</u> | <u>36,723,408</u> |

FY2021 Expenditures by Category - All Funds



**GENERAL FUND
FUND BALANCE, REVENUES,
EXPENDITURES, and TRANSFERS**

| | <u>2017 Actual</u> | <u>2018 Actual</u> | <u>2019 Actual</u> | <u>2020 Budget</u> | <u>2020 Estimated</u> | <u>2021 Approved</u> |
|---|------------------------|------------------------|------------------------|------------------------|---------------------------|--------------------------|
| Beginning Fund Balance | 3,751,704 | 4,258,777 | 4,747,674 | 5,815,242 | 6,235,615 | 6,350,178 |
| Revenues | 9,572,708 | 10,334,336 | 11,820,286 | 11,528,516 | 11,270,446 | 11,467,912 |
| Transfers In - Pontiac Host | 1,370,019 | 693,785 | 551,384 | 358,362 | 358,362 | 477,941 |
| Transfers In - Charge for Services | 524,140 | 549,066 | 582,060 | 508,841 | 497,083 | 463,206 |
| Total Revenues and Transfers In | 11,466,867 | 11,577,187 | 12,953,730 | 12,395,719 | 12,125,891 | 12,409,059 |
| Expenditures | 10,919,794 | 10,958,789 | 11,372,863 | 12,285,719 | 11,896,684 | 12,349,059 |
| Transfers Out | 40,000 | 129,501 | 92,926 | 110,000 | 114,645 | 60,000 |
| Total Expenditures and Transfers Out | 10,959,794 | 11,088,290 | 11,465,789 | 12,395,719 | 12,011,329 | 12,409,059 |
| Excess (Deficit) of Revenues over (under) Expenditures | 507,073 | 488,897 | 1,487,941 | 0 | 114,562 | 0 |
| Ending Fund Balance | 4,258,777 | 4,747,674 | 6,235,615 | 5,815,242 | 6,350,178 | 6,350,178 |

Beginning Fund Balance for 2021 is the estimated balance as of November 30, 2020.

| Pontiac Host Fund Cap | Other Host Fund Expenses | 2021 Budget |
|---|--|--------------------|
| | Proactive Unit | 150,000 |
| Transfer from Host Fund to General Fund | 477,941 Capital Carryover Exp | 1,093,774 |
| Approved Capital Requests | 288,936 Legal Fees | 25,000 |
| Transfer from Host Fund to Vehicle Fund | 409,100 Dispatch Service | 232,774 |
| Total | 1,175,977 Liv Co Soil & Water | 23,000 |
| | Odell Tower Repairs & Maint | 20,000 |
| | GLCEDC Dues | 80,000 |
| | Enterprise Zone - Economic Development | 72,000 |
| | Early Retirement Plan Expense | 2,000 |
| | | 0 |
| | | 0 |
| | | 1,698,548 |

| GENERAL FUND REVENUES BY DEPARTMENT | | 2018 <u>Actual</u> | 2019 <u>Actual</u> | 2020 <u>Budget</u> | 2020 <u>Estimated</u> | 2021 <u>Budget</u> |
|--|---|-----------------------|-----------------------|-----------------------|--------------------------|-----------------------|
| Dept 000 - General | | | | | | |
| | Property Taxes | 2,610,794 | 2,842,774 | 2,986,800 | 2,986,800 | 3,050,000 |
| | Personal Property Replacement Tax | 371,986 | 462,469 | 480,000 | 469,687 | 359,000 |
| | County Sales Tax | 1,744,775 | 1,852,447 | 1,650,000 | 1,638,560 | 1,635,000 |
| | Video Gaming Tax | 6,806 | 15,044 | 6,000 | 6,000 | 6,000 |
| | Cannabis Use Tax | | | | 4,500 | 6,000 |
| | State Income Taxes | 1,167,827 | 1,255,549 | 1,245,000 | 1,100,000 | 1,200,000 |
| | VVRECJA Reimb for County Svcs | 37,050 | 44,012 | 44,012 | 44,012 | 44,012 |
| | Interest on Investments | 23,175 | 58,995 | 7,500 | 7,500 | 5,000 |
| | Farm Rent | 32,231 | 68,477 | 68,477 | 68,477 | 68,477 |
| | Futures Unlimited Rent | 750 | 750 | 750 | 750 | 750 |
| | Prairie Horizons Rent | 6,669 | 6,669 | 6,669 | 6,669 | 6,669 |
| | County Extension Rent | 500 | 500 | 500 | 500 | 500 |
| | Water Street Rent | 9,972 | 19,944 | 14,958 | 19,944 | 19,944 |
| | Veterans Rent | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| | Public Health Rent | 54,500 | 54,500 | 54,500 | 54,500 | 54,500 |
| | Mental Health Rent | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| | IHR Rent | 24,995 | 24,995 | 25,000 | 25,000 | 25,000 |
| | Workman's Comp Benefits | 832 | 0 | 0 | 0 | 0 |
| | Other/Miscellaneous | 7,888 | 7,803 | 5,000 | 5,000 | 5,000 |
| | Miscellaneous Grants | 0 | 0 | 0 | 0 | 0 |
| Dept 120 - County Clerk | | | | | | |
| | County Clerk's Fees and Interest | 230,844 | 281,510 | 250,000 | 290,000 | 270,000 |
| Dept 125 - Elections | | | | | | |
| | Election Grants - State and Federal | 33,120 | 37,871 | 32,850 | 32,850 | 32,850 |
| Dept 130 - Treasurer | | | | | | |
| | Penalties and Costs - Collector | 129,010 | 147,485 | 110,000 | 100,000 | 100,000 |
| Dept 140 - Assessor | | | | | | |
| | Assessor's Fees | 31,218 | 31,834 | 30,000 | 28,000 | 29,000 |
| | Supervisor of Assessments - Salary Reimb | 30,295 | 30,901 | 31,571 | 34,000 | 35,400 |
| Dept 142 - Regional Planning/Zoning | | | | | | |
| | Planning & Zoning Fees | 3,205 | 9,157 | 5,000 | 1,470 | 5,000 |
| Dept 200 - Sheriff | | | | | | |
| | Sheriff's Town Contracts | 41,667 | 38,333 | 60,000 | 40,000 | 40,000 |
| | Inmate Revenue | 2,218,348 | 2,921,642 | 2,750,000 | 2,750,000 | 2,775,000 |
| | Police Training Reimbursements | 6,576 | 0 | 0 | 1,116 | 0 |
| | Justice Benefits | 4,000 | 4,800 | 4,000 | 4,000 | 4,000 |
| | Sheriff Miscellaneous Revenue | | | | 1,673 | 0 |
| | Sheriff's Fees, Services & Fines | 66,371 | 49,953 | 65,000 | 55,000 | 55,000 |
| | School Resource Officer Program | 0 | 102,379 | 150,000 | 121,034 | 150,000 |
| Dept 220 - Waste Management | | | | | | |
| | Donations - Recycling | | 1,224 | | | |
| Dept 230 - ESDA | | | | | | |
| | ESDA (State) | 16,836 | 9,808 | 6,000 | 6,000 | 6,000 |
| | State of IL Grant (Multi-Hazard Mitigation) | | 20,035 | | | |
| Dept 235 - Animal Control | | | | | | |
| | Animal Control Fees | 59,571 | 57,612 | 58,000 | 37,100 | 58,000 |
| Dept 300 - Circuit Clerk | | | | | | |
| | Circuit Clerk's Fees & Fines | 593,587 | 648,943 | 590,000 | 535,200 | 552,000 |
| | Court Appointed Attorney | 20,554 | 27,143 | 35,000 | 22,000 | 35,000 |
| | State's Attorney's Fees | 30,250 | 28,734 | 34,000 | 30,000 | 34,000 |
| Dept 310 - State's Attorney | | | | | | |
| | State's Attorney Salary Reimb | 146,578 | 149,454 | 151,914 | 154,597 | 157,129 |
| | Asst State's Attorneys' Salary Reimb | 92,125 | 48,874 | 48,500 | 48,500 | 48,500 |
| | State of IL Reimb for Legal Svcs | | | | 14,040 | |
| Dept 320 - Public Defender | | | | | | |
| | Public Defender Salary Reimb | 100,810 | 102,986 | 104,252 | 105,853 | 107,381 |
| Dept 330 - Circuit Court | | | | | | |
| | Reimb for Interpreter Fees | 1,786 | 181 | 0 | 4,351 | 0 |
| Dept 350 - Probation Court Services | | | | | | |
| | Probation Officer Salary Reimb | 22,000 | 37,200 | 48,000 | 48,000 | 12,000 |
| | Probation Grants In Aid | 343,532 | 306,000 | 356,463 | 356,463 | 463,000 |
| | Probation/Court Services Fees | 0 | 0 | 1,500 | 0 | 1,500 |
| | | | | | | |
| | Operational Subtotal | 10,334,336 | 11,820,286 | 11,528,516 | 11,270,446 | 11,467,912 |

| GENERAL FUND REVENUES | | 2018 | 2019 | 2020 | 2020 | 2021 |
|--|---|----------------------|----------------------|----------------------|-------------------------|----------------------|
| TRANSFERS & OTHER FINANCING SOURCES | | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Estimated</u> | <u>Budget</u> |
| Transfers In | | | | | | |
| 101 | Tort Judgment & Liability Insurance Fund | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 210 | Pontiac Host Agreement Fund - Gen Fund | 693,785 | 551,384 | 358,362 | 358,362 | 477,941 |
| 216 | Pontiac Host Agreement Fund - Proactive | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 211 | Streator Host Agreement Fund | 63,188 | 66,390 | 69,954 | 68,196 | 105,456 |
| 220 | Highway (Fundware Maint) | 3,000 | 3,000 | 0 | 0 | 0 |
| 230 | Public Health (Fundware Maint) | 3,000 | 3,000 | 0 | 0 | 0 |
| 240 | Mental Health (Fundware Maint) | 3,000 | 3,000 | 0 | 0 | 0 |
| 260 | Law Library Fund | 2,084 | 2,030 | 2,081 | 2,081 | 2,075 |
| 261 | Court Systems Fund | 24,000 | 25,000 | 20,000 | 10,000 | 15,000 |
| 262 | Circuit Clerk Court Automation Fund | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 263 | Court Security Fund | 50,000 | 50,000 | 50,000 | 50,000 | 49,712 |
| 264 | Probation Services Fee Fund | 96,894 | 126,139 | 80,600 | 80,600 | 0 |
| 265 | Victim Coordinator | 20,900 | 18,000 | 18,000 | 18,000 | 18,000 |
| | Maintenance & Child Support Fee Fund | 3,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| 281 | Arrestee's Medical | 4,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 285 | Coroners Fees Fund | 15,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| 290 | Circuit Clerk Document Storage Fund | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 292 | County Clerk Vital Records Fund | 500 | 500 | 500 | 500 | 500 |
| 293 | GIS Automation Fund | 55,000 | 55,000 | 42,706 | 42,706 | 47,463 |
| | Total transfers In | 1,242,851 | 1,133,444 | 867,203 | 855,445 | 941,147 |
| Other Financing Sources | | | | | | |
| 100 | Proceeds from insurance settlement | 0 | 0 | 0 | 0 | 0 |
| 100 | Proceeds from disposal of capital assets | 0 | 0 | 0 | 0 | 0 |
| | Total Other Financing Sources | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| | Total transfers in & Other Financing Sources | 1,242,851 | 1,133,444 | 867,203 | 855,445 | 941,147 |
| | | | | | | |
| | Total Revenues (Operating & Transfer) | 11,577,187 | 12,953,730 | 12,395,719 | 12,125,891 | 12,409,059 |

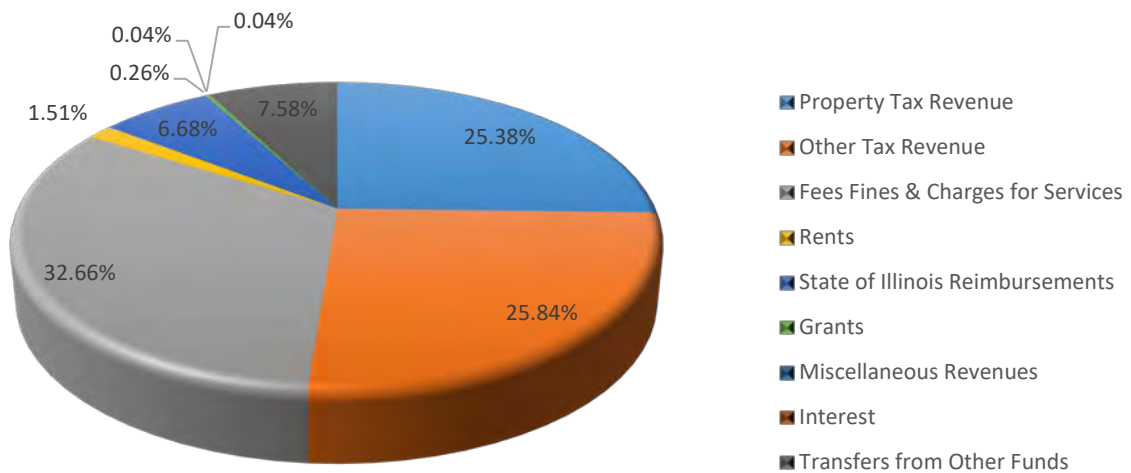
General Fund Expenditures by Department

| <u>Department</u> | <u>2018 Actual</u> | <u>2019 Actual</u> | <u>2020 Budget</u> | <u>2020 Estimated</u> | <u>Approved 2021 Budget</u> |
|--|------------------------|------------------------|------------------------|---------------------------|-------------------------------------|
| Operating Disbursements | | | | | |
| 100 - County Board | 152,999 | 154,508 | 166,600 | 153,835 | 168,600 |
| 110 - County Board Office | 74,789 | 75,679 | 78,886 | 76,428 | 80,274 |
| 115 - Human Resources | 66,582 | 67,303 | 75,950 | 73,077 | 78,253 |
| 119 - Information Technology | 336,490 | 338,740 | 342,631 | 315,971 | 344,349 |
| 120 - County Clerk/Recorder | 265,030 | 269,762 | 275,948 | 273,107 | 280,460 |
| 125 - Elections | 228,350 | 196,920 | 285,138 | 283,649 | 274,998 |
| 130 - County Treasurer | 188,913 | 166,217 | 174,259 | 174,259 | 178,113 |
| 135 - Finance | 72,866 | 63,226 | 77,509 | 72,990 | 78,612 |
| 140 - Supervisor of Assessments | 252,053 | 290,197 | 281,184 | 269,356 | 284,391 |
| 141 - Board of Review | 14,572 | 15,011 | 26,370 | 20,852 | 26,470 |
| 142 - Regional Planning/Zoning | 41,473 | 46,803 | 59,739 | 55,244 | 67,947 |
| 143 - Board of Appeals | 4,222 | 1,394 | 4,610 | 3,400 | 4,610 |
| 150 - Maintenance-General | 129,635 | 368,544 | 388,655 | 379,410 | 398,655 |
| 160 - Maintenance-Courthouse | 20,589 | 20,869 | 29,774 | 18,600 | 29,774 |
| 165 - Maintenance-L&JC | 184,894 | 75,330 | 76,500 | 62,100 | 76,500 |
| 168 - Maintenance-Public Safety Complex | 179,339 | 78,651 | 82,550 | 63,800 | 82,550 |
| 175 - Maintenance-Water St. Building | 10,521 | 6,024 | 13,000 | 6,938 | 13,000 |
| 185 - Maintenance-Facilities Systems | 437,035 | 456,298 | 396,100 | 383,144 | 396,100 |
| 490 - Maintenance-Health & Education Bldg | 28,248 | 22,911 | 26,704 | 24,662 | 26,704 |
| 200 - Sheriff | 1,959,814 | 2,137,471 | 2,286,180 | 2,283,081 | 2,379,166 |
| 201 - Jail | 2,642,659 | 2,867,254 | 2,781,095 | 2,793,820 | 2,854,126 |
| 235 - Animal Control | 85,066 | 82,707 | 92,673 | 89,773 | 93,615 |
| 210 - Coroner | 220,068 | 207,771 | 193,414 | 200,317 | 193,960 |
| 220 - Solid Waste Management | 65,440 | 69,460 | 69,954 | 68,196 | 105,456 |
| 230 - ESDA | 16,118 | 43,709 | 27,344 | 27,344 | 27,751 |
| 300 - Circuit Clerk | 346,293 | 364,453 | 390,381 | 361,183 | 374,127 |
| 310 - State's Attorney | 594,797 | 604,141 | 633,802 | 627,243 | 652,180 |
| 320 - Public Defender | 285,919 | 275,731 | 291,161 | 285,530 | 289,956 |
| 330 - Circuit Court | 248,043 | 254,150 | 285,698 | 249,262 | 289,815 |
| 340 - Jury Commission | 15,763 | 17,041 | 21,838 | 17,960 | 22,124 |
| 350 - Court Services | 744,246 | 735,409 | 776,056 | 742,830 | 724,844 |
| 800 - Employee Benefits | 820,606 | 789,652 | 945,000 | 810,307 | 945,000 |
| 900 - County Miscellaneous & Legislative Sup | 225,357 | 209,526 | 629,016 | 629,016 | 506,579 |
| Total Operating Disbursements | 10,958,789 | 11,372,863 | 12,285,719 | 11,896,684 | 12,349,059 |
| Non-Operating Disbursements | | | | | |
| Transfer to IMRF | 20,000 | 20,000 | 20,000 | 20,000 | |
| Transfer to Soc Security | 20,000 | 20,000 | 20,000 | 20,000 | |
| Transfer to Vehicle Fund | 36,910 | 52,926 | 70,000 | 74,645 | 60,000 |
| Transfer to Health Ins Reserve Fund | 52,591 | | | | |
| Total Non-Operating Disbursements | 129,501 | 92,926 | 110,000 | 114,645 | 60,000 |
| TOTAL GENERAL FUND DISBURSEMENTS | 11,088,290 | 11,465,789 | 12,395,719 | 12,011,329 | 12,409,059 |

Revenues by Category - General Fund

| | FY2018 | FY2019 | FY2020 | FY2021 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Estimated | Budget |
| Property Tax Revenue | 2,739,804 | 2,990,259 | 3,086,800 | 3,150,000 |
| Other Tax Revenue | 3,291,394 | 3,585,509 | 3,218,747 | 3,206,000 |
| Fees Fines & Charges for Services | 3,343,241 | 4,246,052 | 3,958,932 | 4,052,512 |
| Rents | 140,917 | 187,135 | 187,140 | 187,140 |
| State of Illinois Reimbursements | 753,962 | 685,404 | 771,804 | 829,410 |
| Grants | 33,120 | 57,906 | 32,850 | 32,850 |
| Miscellaneous Revenues | 8,720 | 9,027 | 6,673 | 5,000 |
| Interest | 23,175 | 58,995 | 7,500 | 5,000 |
| Transfers from Other Funds | 1,242,851 | 1,133,444 | 855,445 | 941,147 |
| | <u>11,577,184</u> | <u>12,953,731</u> | <u>12,125,891</u> | <u>12,409,059</u> |

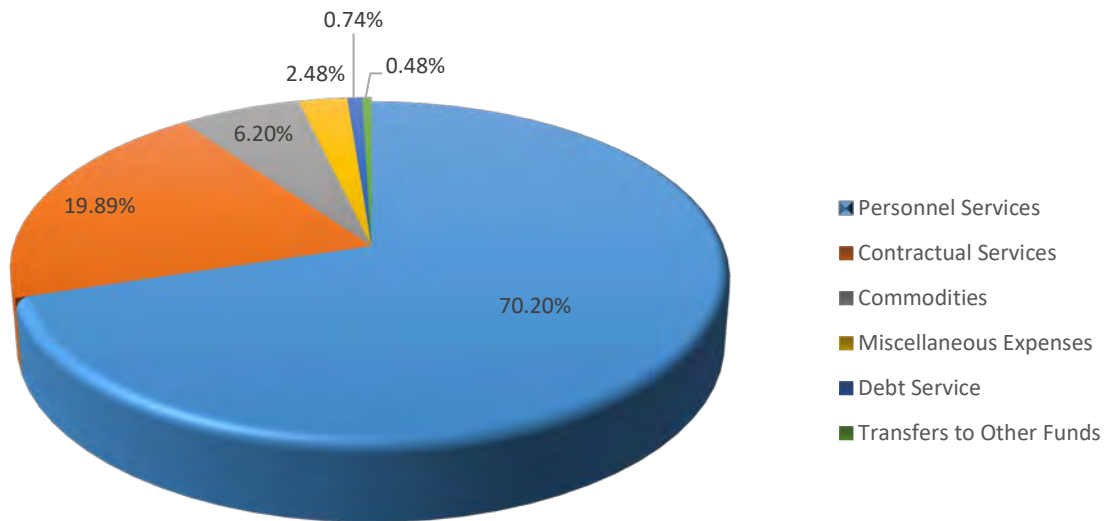
FY2021 General Fund Revenues by Category



Expenditures by Category - General Fund

| | FY2018 | FY2019 | FY2020 | FY2021 |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Estimated | Budget |
| Personnel Services | 7,994,095 | 8,211,317 | 8,507,588 | 8,711,601 |
| Contractual Services | 2,164,881 | 2,374,419 | 2,252,793 | 2,468,600 |
| Commodities | 761,589 | 748,138 | 797,125 | 768,835 |
| Miscellaneous Expenses | 38,223 | 38,991 | 251,780 | 307,802 |
| Debt Service | | | 87,398 | 92,221 |
| Transfers to Other Funds | 76,910 | 92,926 | 114,645 | 60,000 |
| | <u>11,035,698</u> | <u>11,465,791</u> | <u>12,011,329</u> | <u>12,409,059</u> |

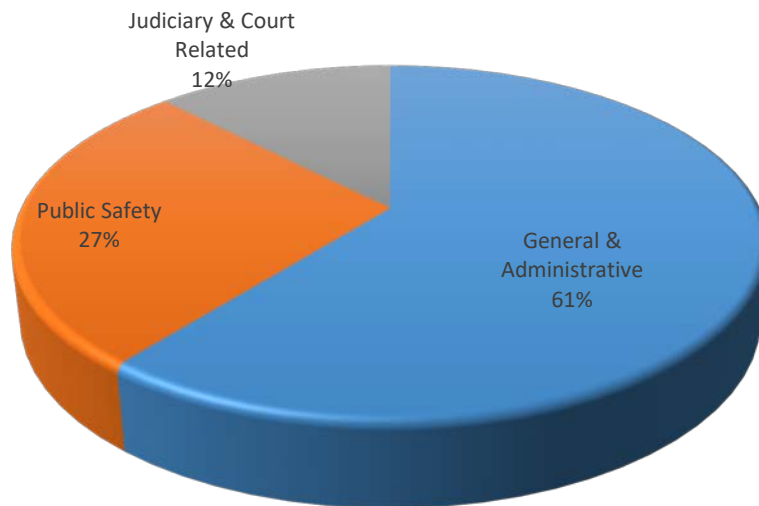
FY2021 General Fund Expenditures by Category



Revenues by Function - General Fund

| | FY2018 | FY2019 | FY2020 | FY2021 |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Estimated | Budget |
| General & Administrative | 6,569,744 | 7,264,987 | 6,935,519 | 6,969,402 |
| Public Safety | 2,413,369 | 3,205,785 | 3,015,923 | 3,088,000 |
| Judiciary & Court Related | 1,351,223 | 1,349,514 | 1,319,004 | 1,410,510 |
| | <u>10,334,336</u> | <u>11,820,286</u> | <u>11,270,446</u> | <u>11,467,912</u> |

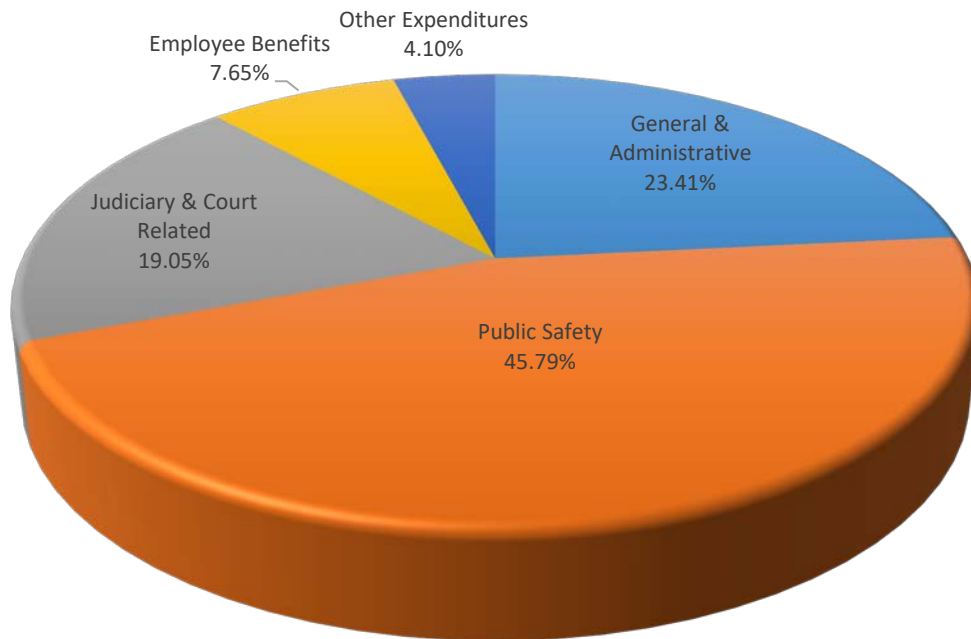
FY2021 General Fund Revenues by Function



Expenses by Function - General Fund

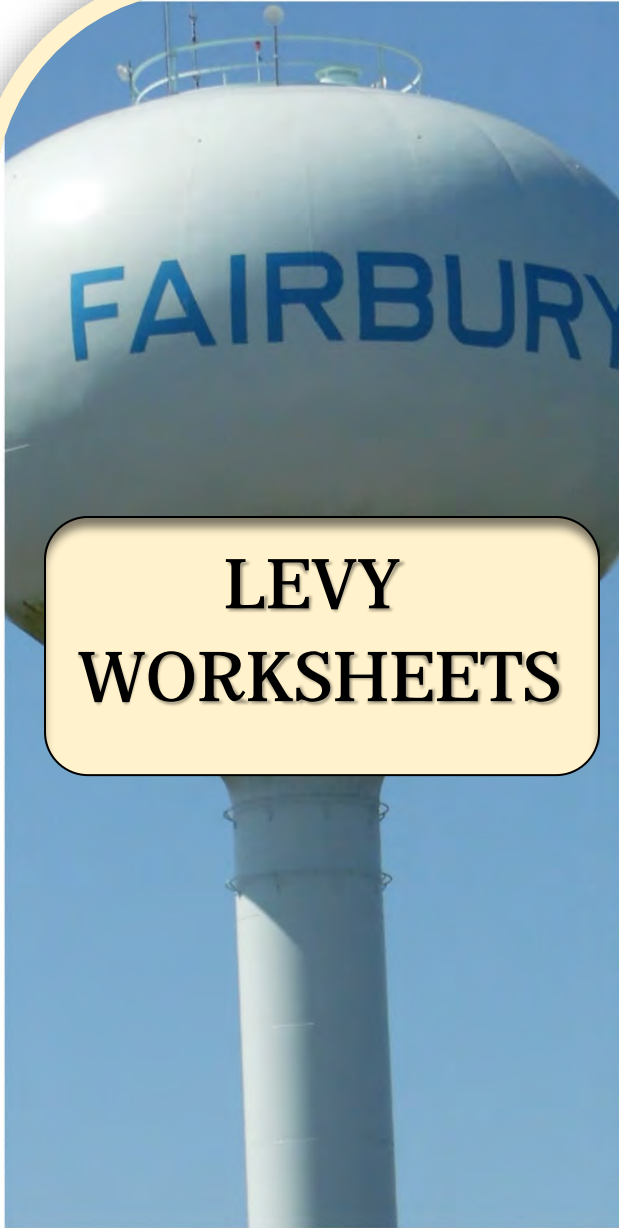
| | FY2018 | FY2019 | FY2020 | FY2021 |
|---------------------------|------------|------------|------------|------------|
| | Actual | Actual | Estimated | Budget |
| General & Administrative | 2,688,600 | 2,714,387 | 2,710,822 | 2,890,360 |
| Public Safety | 4,989,165 | 5,408,371 | 5,462,531 | 5,654,074 |
| Judiciary & Court Related | 2,235,061 | 2,250,927 | 2,284,008 | 2,353,046 |
| Employee Benefits | 820,606 | 789,652 | 810,307 | 945,000 |
| Other Expenditures | 225,357 | 209,526 | 629,016 | 506,579 |
| | 10,958,789 | 11,372,863 | 11,896,684 | 12,349,059 |

FY2021 General Fund Expenses by Function



FISCAL YEAR 2021 BUDGET

LEVY WORKSHEETS



Livingston County, Illinois

LIVINGSTON COUNTY TAX LEVIES - 2020-21

| | | | 771,816,713 | | 736,905,674 | | 700,770,885 | | | |
|---------------------------------|-------------|-------------|---------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>COUNTY LEVIES</u> | Est EAV | Max Rate | Proposed 20-21 Rate | Proposed 20-21 Levy | Actual 19-20 Rate | Actual 19-20 Levy | Actual 18-19 Rate | Actual 18-19 Levy | Actual 17-18 Rate | Actual 17-18 Levy |
| General (Corporate) | 809,892,100 | None | 0.37659 | 3,050,000 | 0.38631 | 2,981,605 | 0.38761 | 2,856,320 | 0.37448 | 2,624,247 |
| IMRF/SLEP | 809,892,100 | None | 0.12162 | 985,000 | 0.12483 | 963,459 | 0.13486 | 993,791 | 0.14875 | 1,042,397 |
| County Highway | 809,892,100 | 0.20000 | 0.09737 | 788,587 | 0.09655 | 745,189 | 0.09694 | 714,356 | 0.09774 | 684,933 |
| County Aid to Bridges | 809,892,100 | 0.25000 | 0.04870 | 394,416 | 0.04829 | 372,710 | 0.04848 | 357,252 | 0.04927 | 345,270 |
| Tuberculosis Clinic | 809,892,100 | 0.15000 | 0.00333 | 27,000 | 0.00350 | 27,014 | 0.00365 | 26,897 | 0.00385 | 26,980 |
| Federal Aid Highway Matching | 809,892,100 | 0.05000 | 0.04870 | 394,416 | 0.04829 | 372,710 | 0.04848 | 357,252 | 0.04943 | 346,391 |
| County Health | 809,892,100 | 0.10000 | 0.05199 | 421,042 | 0.05155 | 397,872 | 0.05176 | 381,422 | 0.05339 | 374,142 |
| Tort Judg & Liability Insurance | 809,892,100 | None | 0.08211 | 665,000 | 0.08409 | 649,021 | 0.08092 | 596,304 | 0.09324 | 653,399 |
| Social Security | 809,892,100 | None | 0.09200 | 745,100 | 0.09122 | 704,051 | 0.09509 | 700,724 | 0.10037 | 703,364 |
| County Extension Education | 809,892,100 | 0.05000 | 0.01842 | 149,217 | 0.01931 | 149,038 | 0.02013 | 148,339 | 0.02125 | 148,914 |
| Veterans' Assistance | 809,892,100 | 0.04000 | 0.01729 | 140,000 | 0.01812 | 139,853 | 0.01888 | 139,128 | 0.01133 | 79,397 |
| Unemployment Insurance | 809,892,100 | None | 0.00185 | 15,000 | 0.00195 | 15,050 | 0.00406 | 29,918 | 0.00428 | 29,993 |
| | | | 0.95998 | 7,774,778 | 0.97401 | 7,517,572 | 0.99086 | 7,301,703 | 1.00738 | 7,059,427 |
| <u>MENTAL HEALTH LEVIES</u> | | | | | | | | | | |
| Mental Health Board 708 | 809,892,100 | 0.15000 | 0.11225 | 909,065 | 0.11779 | 909,123 | 0.12337 | 909,121 | 0.12973 | 909,110 |
| Mental Health Board 377 | 809,892,100 | 0.10000 | 0.05152 | 417,240 | 0.05406 | 417,244 | 0.05663 | 417,310 | 0.05954 | 417,239 |
| | | 0.25000 | 0.16376 | 1,326,305 | 0.17185 | 1,326,367 | 0.18000 | 1,326,431 | 0.18927 | 1,326,349 |
| TOTAL LEVIES | | | 1.12374 | 9,101,083 | 1.14586 | 8,843,939 | 1.17086 | 8,628,134 | 1.19665 | 8,385,776 |

PTELL is applied to County's 12 Levies as one aggregate and to the (2) Mental Health Levies independently
 Truth in taxation (105% of previous year's extension) is calculated using Mental Health.

LIVINGSTON COUNTY TAX LEVIES - 2020-21

| <u>SELCAS LEVIES</u> | | Proposed | Proposed | Actual | Actual | Actual | Actual | Actual | Actual | |
|----------------------|-------------|----------|----------|---------|---------|---------|---------|---------|---------|---------|
| Est | Max | 20-21 | 20-21 | 19-20 | 19-20 | 18-19 | 18-19 | 17-18 | 17-18 | |
| EAV | Rate | Rate | Levy | Rate | Levy | Rate | Levy | Rate | Levy | |
| Chatsworth | 6,366,246 | 0.3000 | 0.27995 | 17,822 | 0.26664 | 16,975 | 0.27779 | 14,750 | 0.29890 | 15,000 |
| Strawn | 855,034 | 0.3000 | 0.31309 | 2,677 | 0.29823 | 2,550 | 0.26890 | 2,145 | 0.26391 | 1,920 |
| Forrest | 13,992,650 | 0.3000 | 0.32639 | 45,671 | 0.31088 | 43,500 | 0.28053 | 38,169 | 0.26941 | 34,170 |
| Fairbury | 58,847,965 | 0.3000 | 0.31026 | 182,584 | 0.29551 | 173,904 | 0.30000 | 163,178 | 0.26790 | 146,605 |
| Rural | 109,874,176 | 0.3000 | 0.11493 | 126,279 | 0.10947 | 120,276 | 0.09036 | 89,228 | 0.08719 | 79,879 |
| | 189,936,071 | | | 375,033 | | 357,205 | | 307,470 | | 277,574 |

SELCAS is a Special Service Area - falling under 35 *ILCS 200/27-5-50* and became a Special Service Area in 1990

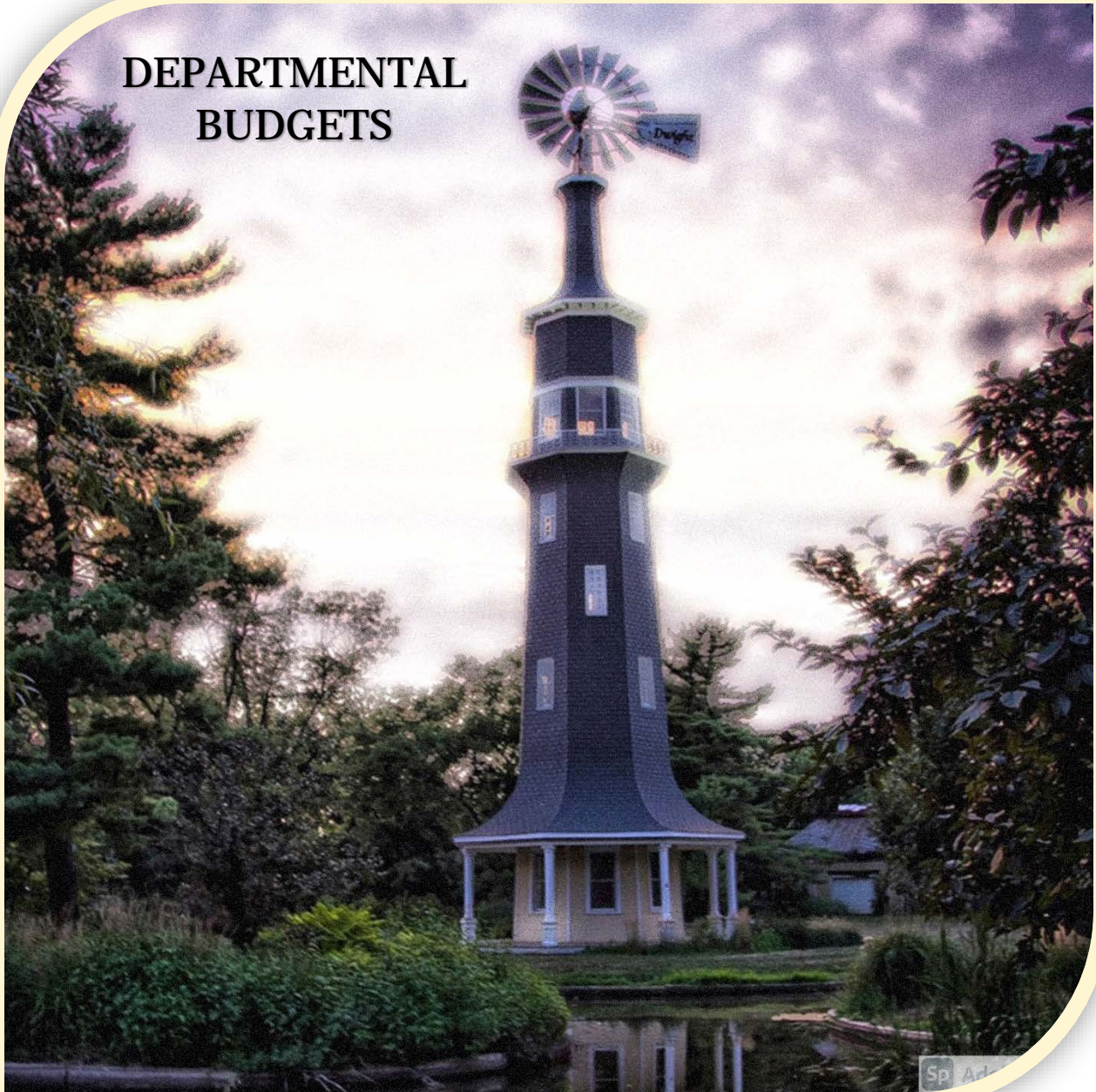
SELCAS is not included in the County's Rate or Extension

SELCAS is not subject to PTELL

Truth in taxation (105% of previous year's extension) is calculated independently for Special Service Areas including SELCAS.

FISCAL YEAR 2021 BUDGET

DEPARTMENTAL BUDGETS



Livingston County, Illinois

Mission Statement: To provide an efficient, effective, responsive government that successfully fulfills not only its statutory duties, but also promotes Livingston County as an attractive location in which to live and work.

Department Created By: *Illinois Compiled Statutes (55 ILCS 5/2) Counties Code.*

Classification: General Government

Background: The County Board is comprised of 24 board members, representing three districts, who are elected to four-year terms, with half running every two years, and all 24 running the second year after each election. Board members are paid for only one meeting on any given day, regardless of the number of meetings the member attends.

The County Board Chairman and Vice Chairman are elected by the Board members at an organizational meeting in December of even numbered years. The terms are two years, and the Board's Standing Rules allow an individual to serve as Chairman for two consecutive terms. The Board's responsibility is to oversee the distribution of county funds in an efficient manner, while complying with statutory requirements, and maintaining as many services as possible for the benefit of all county citizens.

The County Board's business is conducted through a committee structure, as outlined within the Standing Rules, in which committees discuss issues to recommend for full Board approval. The committees meet the first full week of each month and the County Board meets monthly on the second Thursday after the first Monday.

Functions: MANDATED BY STATE STATUTE

- **Budget** – It is the responsibility of the County Board to adopt an annual budget for the succeeding fiscal year. Such budget shall be prepared by some person or persons designated by the County Board and be made conveniently available to public inspection at least fifteen days prior to final action thereon. After adoption, any adjustments to the budget requires a 2/3 vote of all members constituting such board for approval.
- **County Business/Operations** – The day to day operations of the County are guided by policies and procedures developed and set in motion by Resolutions (a formal statement of a decision or expression of opinion put before or adopted) or Proclamations (an act that formally declares to the general public that the government has acted in a particular way) as approved by simple majority of the County Board.
- **Public Safety and Welfare** – The County Board has the authority to develop and implement ordinances (a law passed by a municipality/county government) designed to protect the citizens of Livingston County in regards to zoning issues, development, construction, public health, transportation, law & justice, mental health/social services, and natural resources.
- **Financial Stewardship** – The County Board is accountable for how all revenues generated and received into the County (property taxes, sales tax, fees for services, fines and penalties, etc.) are utilized. It is their statutory responsibility to acquire the services of an outside auditing firm to conduct an annual audit on the official financial book of record of the County and give an opinion on the financial reporting, its strength and weaknesses, and the internal controls put in

place to safeguard the assets. Additionally, it is the County Board's responsibility to decide what services the county should be providing; what services are competing with private business and if duplicate services should be eliminated; how the cost of long term capital projects will be funded; and the planning for capital replacement or repair to the buildings and properties owned by the county.

2020 Highlights:

- ✓ Completed planning for the future of the Health & Education Building
- ✓ Re-evaluated and established staffing levels for the Sheriff's Department in collaboration with the Sheriff and his staff
- ✓ Supported local businesses to secure grant funding in response to COVID 19
- ✓ In collaboration with the Supervisor of Assessments approved a plan for the re-evaluation of assessments of commercial and industrial properties
- ✓ Maintained the General Fund functional deficit without increase while dealing with decreased revenues resulting from COVID 19 shutdowns
- ✓ Reduced overall County Tax Rate

2021 Goals and Objectives:

- Resolve ADA Issues within the Law & Justice Center
- Complete the construction of the Health & Education Building
- Develop a plan for needed improvements for the Highway & Maintenance Departments
- Maintain or reduce the current County tax rate
- Develop a contingency plan to identify what immediate reductions would need to be made should there be reductions or the elimination of external revenue sources

COUNTY BOARD FISCAL YEAR 2021 BOARD APPROVED BUDGET

Performance Indicators: The County Board is elected to serve in the capacity of policy makers and guardians of the assets and funds of the citizens of Livingston County. The budget is representative of the overall financial health of the County, which is a direct reflection on the performance of the County Board.

COUNTY BOARD DEPT 100

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 50,175 | 50,280 | 59,000 | 50,000 | 54,000 |
| Contractual Svcs | 80,149 | 83,630 | 85,000 | 85,835 | 92,000 |
| Commodities | 22,675 | 20,598 | 22,600 | 18,000 | 22,600 |
| Total Dept | 152,999 | 154,508 | 166,600 | 153,835 | 168,600 |

Department Organization:

Livingston County Board 2020 Committee Assignments

Agriculture & Zoning

Jason Bunting – Chair
Paul Ritter – Vice Chair
Gerald Earing
Patrick Killian
Steven Lovell
Tim Shafer
John Slagel

Elections

Marty Fannin – Chair
Vicki Allen – Vice Chair
Joel Barickman
Gina Manker
Joe Steichen
Jack Vietti
John Vitzhum

Finance

Tim Shafer – Chair
John Slagel – Vice Chair
Jason Bunting
Gerald Earing
Marty Fannin
Mike Kirkton
Steve Lovell

Highway

Steven Lovell – Chair
Mark Runyon – Vice Chair
Joel Barickman
James Carley
Gerald Earing
Mike Kirkton
Bob Weller

Information & Technology

Vicki Allen – Chair
Bill Mays – Vice Chair
Joel Barickman
Jim Blackard
Gina Manker
John Slagel
Joe Steichen

Personnel

Jack Vietti – Chair
Linda Ambrose – Vice Chair
Jim Blackard
Marty Fannin
Gina Manker
John Vitzhum
Bill Wilkey

Public Property

Patrick Killian – Chair
John Vitzhum – Vice Chair
Vicki Allen
Mike Kirkton
Mark Runyon
Jack Vietti
Bob Weller

Sheriff, Jail & License

James Carley – Chair
Bob Weller – Vice Chair
Linda Ambrose
Ron Kestner
Bill Mays
Paul Ritter
Mark Runyon

Veterans Assistance

Ron Kestner – Chair
Joe Steichen – Vice Chair
Linda Ambrose
Jim Blackard
Bill Wilkey

Administrative Committee

Kathy Arbogast – County Board Chair
Jason Bunting – County Board Vice-Chair
Vicki Allen
James Carley
Marty Fannin
Ron Kestner
Patrick Killian
Steven Lovell
Tim Shafer
Jack Vietti

COUNTY MISCELLANEOUS & LEGISLATIVE SUPPORT (DEPARTMENT 900)
Submitted by: Alina Hartley, Livingston County Executive Director

Department Created By: County Board

Classification: General Government

Background: This department falls under the umbrella of the County Board. It was originally used for property tax expense, Regional Office of Education and contingency. Since then, there have been other expenses that did not fall into any specific department – or were attributable to more than one department, and thus were allocated to Department 900.

**COUNTY MISC & LEGISLATIVE SUPPORT
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

COUNTY MISCELLANEOUS DEPT 900

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 135,384 | 112,715 | 215,518 | 215,518 | 88,256 |
| Contractual Svcs | 51,750 | 57,820 | 57,820 | 49,320 | 18,300 |
| Commodities | | | | 25,000 | |
| Misc Expenses | 38,223 | 38,991 | 268,282 | 251,780 | 307,802 |
| Debt Service | | | 87,396 | 87,398 | 92,221 |
| Total Dept | 225,357 | 209,526 | 629,016 | 629,016 | 506,579 |

2021 Expenditure Budget Analysis:

Personnel Services for FY 2021 have been budgeted to cover remaining contractual retirement payouts for two officers within the Sheriff's Office that retired in 2020. This line item previously included the salaries of positions that had been slated for attrition. Attrition reductions did occur over prior years, however, remaining reductions in staffing were put on hold.

Contractual Services includes professional leadership development and property taxes. The County pays property tax on any owned parcel that generates income, which includes the Water St. property and the county farm ground, both of which are leased.

A portion of Misc Expenses is for Livingston County's commitment to the Regional Office of Education. Livingston County is part of Regional Office of Education #17, along with McLean, Logan and DeWitt Counties. ROE #17 serves four counties, 30 public districts and 20 private schools.

Misc Expenses also includes a significant allocation in the Contingency line item. Contingency allocations require further County Board action prior to approval. Contingency expenses have grown over the years due to unknown expenses primarily associated with the inmate housing program.

Lastly, the Debt Service category is the expense for a Capital Lease/Purchase payment which is for the Guaranteed Energy Savings contract which was entered into late in FY2019. This amount is offset by a decrease in the expenses in several Maintenance departments.

TRANSPORTATION SAFETY HIGHWAY HIRE-BACK – FUND 227

Fund Created By: *Illinois Compiled Statutes 705 ILCS 135/15-70(11) and 625 ILCS 605.1(f-5)*

Background: On July 1, 2019, the State of Illinois enacted the Criminal and Traffic Assessment Act (705 ILCS 135/). The statute provides for a \$250 fine for speeding in a construction zone to be deposited into the county's Transportation Safety Highway Hire-back Fund if the violation occurred on a highway other than an interstate highway and a county police officer wrote the ticket for the violation. In the Illinois Vehicle Code (625 ILCS 5/) it is defined what these funds can be used for: (1) Hiring of off-duty county police officers to monitor construction or maintenance zones in that county on highways other than interstate; (2) Purchase of equipment for County law enforcement; and (3) Production of materials to educate drivers on construction zone safe driving habits.

TRANSPORTATION SAFETY HIGHWAY HIRE-BACK – FUND 227 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$250

TRANSPORTATION SAFETY HWY HIRE-BACK FUND 227

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 0 | 0 | 0 | 250 | 250 |
| Interest | 0 | 0 | 0 | 0 | 1 |
| Total | 0 | 0 | 0 | 250 | 251 |

Estimated Ending Fund Balance: \$501

2021 Revenue Budget Analysis: Revenue into this fund is the fine for speeding in a construction zone on a county highway - \$250 per violation.

2021 Expenditure Budget Analysis: There are no budgeted expenses at this time.

COUNTY BOARD OFFICE (DEPARTMENT 110)

Submitted by: Alina Hartley, Livingston County Executive Director

Mission Statement: To provide an efficient, effective, responsive government that successfully fulfills not only its statutory duties, but also promotes Livingston County as an attractive location in which to live and work.

Department Created By: Livingston County Board

Classification: General Government

Background: Under the supervision of the County Board Chair and Administrative Committee, the County Executive Director is charged with administering and carrying out or cause to be carried out the directives and policies of the Livingston County Board. The Executive Director shall enforce all orders, resolutions, ordinances, and regulations relating to the internal operations of county government as adopted by the Livingston County Board.

Functions: ESTABLISHED BY COUNTY BOARD

- **County Board Support** – The Executive Director prepares and/or distributes all agendas, minutes, and supporting documents for the meetings of standing committees and the County Board in compliance with the open meetings act. The Executive Director is charged with providing any analytical data that may be needed to assist board members in the decision making process as requested.
- **Communication** – The Executive Director often serves as a communication link between and among the County Board and department officials, agencies and members of the public.
- **Planning** – The Executive Director coordinates the annual Strategic Planning and/or Goal Setting Work Session. The Executive Director presents information regarding goals, priorities, financial status and trends in order to stimulate strategic thinking amongst the County Board and Department Officials. The Executive Director assists the County Board in the development and implementation of both short term and long term goals.
- **Risk Management** – The Executive Director is responsible for maintaining proper insurance coverage to protect the County's assets and operations. Responsibilities include coordination of claim losses; legal counsel; safety compliance; self-insured casualty, property, professional liability, employee theft. The Executive Director serves as the county's representative on the CIRMA (Counties of Illinois Risk Management Association) Board.
- **Legislation** – In conjunction with the Elections Committee, the Executive Director reviews current legislation pertinent to Livingston County's interest and objectives. The Executive Director regularly attends meetings of the United Counties Counsel of Illinois as a representative of Livingston County.
- **Budget** – The Executive Director and Finance Director assist the Finance Committee in the establishment of annual budget policies and guidelines to be followed by all county departments, offices and agencies in connection with the preparation and adoption of the annual budget. In accordance with the budget policies and guidelines approved by the Finance Committee, the Executive Director assists the Finance Director in the development and

presentation of the annual budget, and may make recommendations as needed, in an effort to ensure the annual budget goals are met.

- **Contracts** – The Executive Director in conjunction with Department Officials, as may be appropriate, shall oversee all rental and lease agreements, intergovernmental agreements and contracts on behalf of the County.
- **Purchasing Agent** – The Executive Director serves as the Livingston County Purchasing Agent and shall ensure compliance with the Livingston County Purchasing Policy.
- **ADA Coordinator** – The Executive Director serves as the ADA Coordinator for Livingston County. As ADA Coordinator, the Executive Director is responsible for coordinating the efforts of Livingston County in compliance with Title II of the Americans with Disabilities Act, and investigating any complaints of violation.
- **Freedom of Information Act Officer** – The Executive Director serves as the Freedom of Information Officer on behalf of the County Board and the County Board Office. The Executive Director provides guidance to other department officials in regards to the Freedom of Information Act as may be needed, and refers any matters of question to the States Attorney for review.

2020 Highlights:

- ✓ Worked with Farnsworth Group, the Ad-Hoc Committee, Public Health Administrator Jackie Dever and Mental Health Director Christine Myers on the re-design of a new Health & Education Building
- ✓ In conjunction with the Finance Director and Human Resources Director developed an Ambassador Program consisting of frontline leaders in each department.
- ✓ In conjunction with the Finance Director assisted the Finance Committee in meeting their budgetary goals by reducing the general fund functional deficit and lowering the overall county tax rate.
- ✓ In collaboration with the Human Resources Director, and applicable department heads negotiated collective bargaining agreements with the Deputies, Probation, Corrections and Highway

2021 Goals and Objectives:

- Coordinate the 2021 Strategic Planning Session in conjunction with the County Board Members and Department Officials.
- Work with counsel on the resolution of ADA issues within the Law & Justice Center
- Coordinate the administrative functions on behalf of the County in regards to the construction of the new Health & Education Building
- Work with the Finance Director on the development of a multi-year plan for the budget
- Work with the Finance Director and other Department Officials, as needed, on a contingency plan to identify what immediate reductions would be needed should there be a significant elimination of external revenue sources.
- Work with the Human Resources Director on the development of an employee incentive program and the continuation of workforce training programs.
- Coordinate the completion of a full onsite appraisal of County property and equipment

**COUNTY BOARD OFFICE
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

COUNTY BOARD OFFICE DEPT 110

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 67,129 | 67,912 | 69,386 | 69,386 | 70,774 |
| Contractual Svcs | 3,334 | 3,735 | 4,500 | 3,042 | 4,600 |
| Commodities | 4,326 | 4,032 | 5,000 | 4,000 | 4,900 |
| Total Dept | 74,789 | 75,679 | 78,886 | 76,428 | 80,274 |

2021 Expenditure Budget Analysis: There was a minimal increase in the FY2021 budget which includes a 2% wage adjustment approved by the County Board for FY2021. There were other minor adjustments between line items, but no other increases included.

Performance Indicators: The Executive Director serves as a liaison between the policy makers on the County Board and Department Officials that provide County services. In this "coordination" role, there are few performance indicators. Instead performance can be measured on the financial stability of the organization and the progress made towards the development and implementation of the organization's strategic plan.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|---------------|---------------|---------------|---------------|---------------|
| 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

Department Organizational Chart:



HUMAN RESOURCES (DEPARTMENT 115)

Submitted by: Ginger Harris, Livingston County Human Resources Director

Mission Statement: “To develop and support the employees of Livingston County so they achieve their fullest potential.”

Department Created By: Livingston County Board to provide a resource to department officials for employment law and compliance.

Classification: General Government

Background: The Human Resources Department provides services to the Department Officials and employees in regard to employment, benefits, and policies of Livingston County. The Human Resources Department also serves as guidance to the County Board Members with regards to Employment Law. The department is responsible for benefit records and enrollments, employee relations, recruitment and selection of applicants, compliance with Federal, State, and County employment regulations and compensation. The Human Resource Director is the County’s representative for all labor contract negotiations and hearings.

Functions: ESTABLISHED BY COUNTY BOARD

- Labor Relations: The County has 5 bargaining units. The Human Resources Director is the representative for Livingston County.
- Recruitment and Placement: In conjunction with the Department Officials, the Human Resources Department defines job descriptions, job postings, and employment advertisements. The department also reviews and forwards applications, schedules employment testing, and interviews. The Human Resources Department also is responsible for the onboarding processes.
- Training & Development: The HR Department researches and executes various management training and companywide employee training. Continual training opportunities are reviewed for the benefit of employees at Livingston County.
- Benefit Administration: Administers the Employee Benefit Package including: Health Insurance, Dental Insurance, Vision Insurance, Company paid Life Insurance, Voluntary Contributed Life Insurance, Voluntary Accident Insurance, Critical Illness Insurance, Two Tax Deferred 457 Plans, IMRF Retirement, Additional Contributions to IMRF, as well as Family Medical Leave, Military Leave, and Personal Leave of Absence.
- Administration: Maintains and reviews the Personnel Policy manual; Provides a resource for legal compliance with federal and state labor laws for the Board; Maintains the employee records in the Payroll and HR software system; Provides salary analysis for negotiations.

2020 Highlights:

- In conjunction with Finance Department and the County Board Office, implemented the Ambassador Program which consists of an employee representative from each department.
- Assisted in navigating Covid-19.
- In conjunction with the Payroll Department and Finance Department, completed the migration to HRMS payroll and HR system.
- Orchestrated the Sexual Harassment training for all employees.
- Negotiated 3 FOP contracts and 1 Local 150 Contract aligning with the Strategic Plan of the Board and of the individual departments.

- In conjunction with The County Board and The Department Officials, assisted with navigation of COVID-19 to maintain employee physical, mental, and financial health.

2021 Goals and Objectives:

- Develop and Implement a total compensation statement for distribution to all employees.
- Orchestrate and Implement an ongoing Employee Training Program to invest in the employees.

**HUMAN RESOURCES
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

HUMAN RESOURCES DEPT 115

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 52,139 | 51,938 | 57,000 | 58,140 | 59,303 |
| Contractual Svcs | 13,376 | 14,730 | 17,250 | 13,287 | 14,700 |
| Commodities | 1,066 | 636 | 1,700 | 1,650 | 4,250 |
| Total Dept | 66,582 | 67,303 | 75,950 | 73,077 | 78,253 |

2021 Expenditure Budget Analysis:

The Human Resources department consists of the Human Resources Director position. The department services 5 entities within Livingston County consisting of The General Division, The Highway Department, The Public Health Department, The Mental Health Department, and The Veterans Commission. The Human Resources Department also services Vermilion Valley Regional Emergency Communications Joint Authority.

Performance Indicators:

| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020 est</u> |
|--|--------------------|--------------------|--------------------|------------------------|
| New Hires Processed | 31 | 35 | 29 | 34 |
| Health Insurance Coverage Updates Processed | 224 | 225 | 218 | 220 |
| FMLA Requests Processed | 9 | 18 | 13 | 10 |
| Workman's Compensation Claims Processed | 10 | 6 | 8 | 12 |
| Union Contracts Settled | 5 | - | 1 | 4 |
| Participants in 457 | 34 | 37 | 28 | 30 |
| Employees participating in IMRF Additional Voluntary Contributions | 10 | 12 | 18 | 25 |

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|---------------|---------------|---------------|---------------|---------------|
| 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |

Department Organization Chart:

Human Resources Director

EMPLOYEE BENEFITS (DEPARTMENT 800)

Submitted by: Ginger Harris, Livingston County Human Resources Director

Department Created By: Livingston County Board to provide benefits to the employees of Livingston County.

Classification: General Government

Background: As part of the Human Resources Department, Employee Benefits Department is an internal account to provide Health, Dental, Vision, and Life insurance benefits to the employees of Livingston County. Also, as part of the employee benefits is the Wellness Program. The Human Resources Department organizes the enrollments for each of the insurance benefits on an annual basis.

Functions: ESTABLISHED BY COUNTY BOARD

- **Health Insurance:** The Human Resources Department is responsible for enrollment, updates, cancellations, and billing of the employee health insurance. The County currently offers two plans through Blue Cross Blue Shield of Illinois; a \$1,000 deductible plan and a \$3,500 deductible plan. Employees may choose to enroll themselves, their spouses, and/or their children. For 2021, the County will continue to pay 80% of the employee's premium. The costs of their dependents are solely at the expense of the employee.
- **Dental Insurance:** The County offers Blue Care Dental for their dental insurance. The employee may choose the Low Dental Plan or the High Dental Plan. Employees may choose to enroll themselves, their spouses, and/or their children. The County pays 80% of the employee's dental premium and the costs of the dependents are solely the employee's expense.
- **Vision Insurance:** The County offers VSP for their vision insurance. There is one plan for vision and the county pays 80% of the employee's premium. The employee may enroll themselves, their spouses, and/or their children. The costs of the dependents are solely at the employee's expense.
- **Life Insurance:** The County offers a \$10,000 life insurance policy at no cost to the employee through Mutual of Omaha. The employee can purchase additional life insurance at their expense through Mutual of Omaha.

2020 Highlights:

- The insurance premiums for FY2021 will decrease by 3.9%. This includes a 1% reduction in the health insurance premium due to offering dental care through Blue Cross Blue Shield.

2021 Goals and Objectives:

- Develop an Employee Total Compensation Statement. The statement would include gross pay, benefits, Employer paid benefits, and the value of paid holidays for each employee.

**EMPLOYEE BENEFITS
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

EMPLOYEE BENEFITS DEPT 800

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 820,606 | 789,652 | 945,000 | 810,307 | 945,000 |
| Total Dept | 820,606 | 789,652 | 945,000 | 810,307 | 945,000 |

2020 Expenditure Budget Analysis:

The expenses covered in this department are the County's share of Health Insurance, Dental Insurance, Vision Insurance and Life Insurance. The other personnel costs in this department are for the Employee Wellness Program, the Employee Incentive Program (implemented in FY2019), and the Employee Development Program (to cover the costs of county-wide training courses).

| | | | | |
|--|-------------|-------------|-------------|-------------|
| Performance Indicators: | 2017 | 2018 | 2019 | 2020 |
| Annual Premium paid by the County per employee | \$8,384.04 | \$7,433.76 | \$7,241.16 | \$7,520.88 |
| Employees Eligible for Health, Dental, Vision Ins. | 175 | 179 | 168 | 170 |
| Employees Enrolled in Insurance | 155 | 142 | 141 | 142 |

Department Created By: Livingston County Board

Classification: General Government

Background: Prior to 2009 the majority of the IT services were contracted to outside vendors. The County Board formed the IT department to support the majority of the computer and telephone systems.

Functions: ESTABLISHED BY COUNTY BOARD

- **Technology Infrastructure:** Manages and maintains the technology infrastructure, Including but not limited to: the secured environmentally controlled Server Room; 3 Network Attached Storage, 11 Technology Closets, Microwave connectivity between the Law & Justice Center (LJC) and Public Safety Complex (PSC), Fiber Cabling, Wireless connectivity and service in Historic Courthouse (HC), PSC and LJC, firewalls and security, Antivirus, internet access, Daily System and Data File Backups ensuring that restoration of data can be accomplished from the backup tools, jail door management control system, S2 Door management system for LJC, HC and PSC.
- **Service Delivery:** Responsible for all Hardware/Software installation and support, including: 23 Network Servers, 300 workstations/laptops and approx. 80 printers. Providing help desk services and 24 hour technical support for the jail, sheriff's dept. and 911.
- **County Web Page:** Manages the development of the County's Web Page, providing oversight on the layout design, coordinating the content, graphics, and ease of use for the general public.
- **Telecommunications:** Maintains the phone system for all County Facilities – 244 extensions, Approx. 30 lines and 2 PRI circuits.
- **Audio-Visual Support:** Provides audio-visual setup and support for conferences, meetings, web meetings, etc.
- **Technology Long Term Capital Planning:** Develops long term capital plan for the replacement of technology equipment/software for all departments, enlightening the County Board, Administration and Department Heads of new methodologies for data collection and storage while minimizing the cost to the organization.

2020 Highlights:

- ✓ Updated spillman to 2019.3 and 2020.3
- ✓ Upgraded/replaced approximately 20 workstations on our 5 year plan.
- ✓ Upgraded hr sage server.
- ✓ Configure web based court video integration with DOC.
- ✓ Cyber Security training and monitoring
- ✓ Replaced downtown wireless environment
- ✓ Worked with offices for remote connectivity
- ✓ Started planning the replacement of the jail camera system

2021 Goals and Objectives:

- Continue replacement of desktops on our 5 year plan.
- Enhance the county website for ease of use and security.
- Upgrade the camera system for the jail and safety complex.
- Migrate physical servers to virtual
- Implement Exchange Server
- Segment networks for security

INFORMATION TECHNOLOGY FISCAL YEAR 2021 BOARD APPROVED BUDGET

INFORMATION TECHNOLOGY DEPT 119

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 116,082 | 118,302 | 135,881 | 124,321 | 137,599 |
| Contractual Svcs | 44,220 | 50,004 | 56,700 | 48,800 | 136,700 |
| Commodities | 176,188 | 170,433 | 150,050 | 142,850 | 70,050 |
| Total Dept | 336,490 | 338,740 | 342,631 | 315,971 | 344,349 |

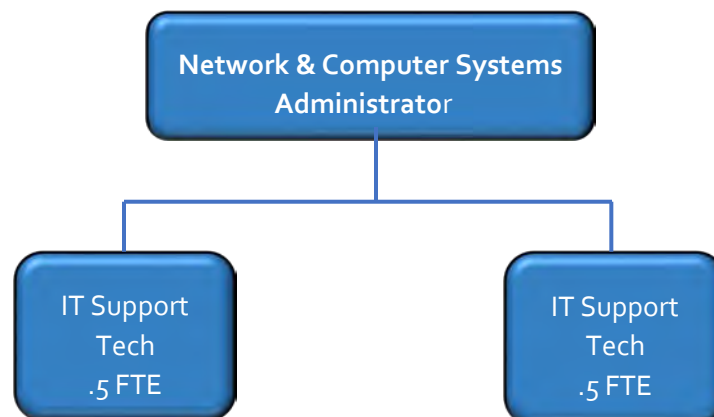
2021 Expenditure Budget Analysis: The increase in personnel expenses is due to a 2% cost of living increase and is also covering the cost of an additional part-time support tech which was approved by the Personnel Committee and County Board for FY2020. The increase in the contractual services line for FY2021 is due to moving an expense that was previously in the "Commodities" classification.

Performance Indicators: N/A

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 1.5 | 1.5 | 1.5 | 1.5 | 2.0 |

Department Organization:



COUNTY CLERK AND RECORDER (DEPARTMENT 120)

Submitted by: Kristy Masching, Livingston County Clerk & Recorder

Mission Statement: To record, certify, maintain and retrieve all information that is mandated by the State of Illinois to be filed and held by the County Clerk and Recorder's Office in a manner that accounts for accuracy and efficiency and in a friendly, courteous manner to all members of the public requesting information.

Department Created By: *Illinois Compiled Statutes (55 ILCS 5/Div. 3-2 and 3-5) Counties Code.*

Classification – General Government

Background: By Illinois State Statutes, the County Clerk is an elected position within the County and is charged with providing custodial care of all the records, books and papers appertaining to and filed or deposited within the County Clerk's Office, and the same, except as otherwise provided in the Vital Records Act, shall be open to the inspection of all persons without reward.

Functions: **MANDATED BY STATE STATUTE**

- **County Board** - As the Clerk to the County Board, keeps an accurate record of the proceedings of the board, files and preserves all reports, resolutions, ordinances and other business acted upon by the board.
- **Vital Records** – Maintains the certified Birth, Marriage and Death Certificates on citizens born, married or expired while in Livingston County. Per State Statute, the County Clerk is responsible for providing requested copies of said certificates, charging a fee to cover the cost of issuing the copy.
- **County Records** – Responsible for maintaining alphabetical indexes for all records and papers in the office, including all board approved contracts with the County, claims filed against the County for payment, statutory reports filed with the Clerk by other offices of the county, minutes of county board meetings, and other records as required by law. Additionally, the County Clerk is responsible for assuring all resolutions and ordinances are submitted for inclusion into the Livingston County Code of Ordinances.
- **Tax Extender** – The County Clerk is the official extender of taxes on real estate for all taxing authorities in Livingston County, in compliance with all special taxing districts, exemptions and property tax cap laws (PTELL).
- **Tax Redemption** – In concert with the County Treasurer, maintains a complete file of all property taxes sold at the County's annual tax sale. Calculates and collects all penalties and interest at the time of redemption of (sold) taxes by the property owner.
- **Recording** – Upon receipt of various official documents including deeds, mortgages, affidavits, plats of survey, mechanic liens, land surveys and military discharges in Livingston County, it is the responsibility of the County Recorder to accurately record, index, image, archive and retrieve said documents. These files are retained for all time, and are used for the transfer of title to property in Livingston County. In Livingston County, the office maintains the land records of approximately 24,000 parcels of land. In 2019, about 5,400 documents were recorded.
- **Bookkeeping** – In Livingston County, the County Clerk's office works closely with the Finance Department on accounts payable (issued over 5,500 checks in 2019) and performs payroll functions for about 300 employees.

- **Security of Citizen Information** – The County Recorder has implemented security measures to protect citizens against the possibility of fraudulent activity with their recorded information. The security measures include: the redaction of social security numbers on the office's computer system and on the web to help eliminate the possibility of inappropriate use (the original documents are not altered in any way); a free subscription service (www.PropertyFraudAlert.com) offering personal notification to the subscriber via email, or telephone call if a document is recorded in their name; and the requirement of a completed application and photo identification to obtain information or copies of original military records.
- **Data Access** – The County Recorder maintains and offers the following services for searching records on line, (1) Laredo, a subscription based service for searching land records and (2) Tapestry, a pay as you go search service for land records. The County Clerk's side offers an on-line service for ordering and purchasing copies of vital records. An on-line marriage license application, which streamlines the process and ensures the accuracy of the documents is also available for applicants to fill out prior to coming to the office.

2020 Highlights:

- Updated the purchasing and loading of tax transfer stamps from a manual process of driving to Springfield to have the current machine loaded, to a new process (MyDec) of electronically recording and applying the stamps, saving time and expenses from the drive.

2021 Goals and Objectives:

- Maintain the County Clerk's website with appropriate information and forms.
- Initiate process to start the conversion of historical data (i.e.: microfilm cards and paper copies/books) to digital images which can be securely searched and printed both in-house and online within seconds.
- To continue to provide quality service to the public in a welcoming and courteous environment.

COUNTY CLERK FISCAL YEAR 2021 BOARD APPROVED BUDGET

COUNTY CLERK DEPT 120

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 230,844 | 281,510 | 250,000 | 290,000 | 270,000 |
| Total Dept | 230,844 | 281,510 | 250,000 | 290,000 | 270,000 |

COUNTY CLERK DEPT 120

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 238,401 | 240,152 | 245,668 | 245,668 | 250,180 |
| Contractual Svcs | 10,912 | 11,211 | 12,630 | 11,245 | 11,600 |
| Commodities | 15,717 | 18,399 | 17,650 | 16,194 | 18,680 |
| Total Dept | 265,030 | 269,762 | 275,948 | 273,107 | 280,460 |

2021 Revenue Budget Analysis: Revenues generated by the County Clerk are from fees for issuing marriage/civil union licenses, requests for certified copies of marriage, death, and birth certificates, and tax redemptions. With the implementation of a new fee structure at the beginning of FY2019, we have seen an increase in the revenue stream. It had been fifteen years since the last fee cost study was performed.

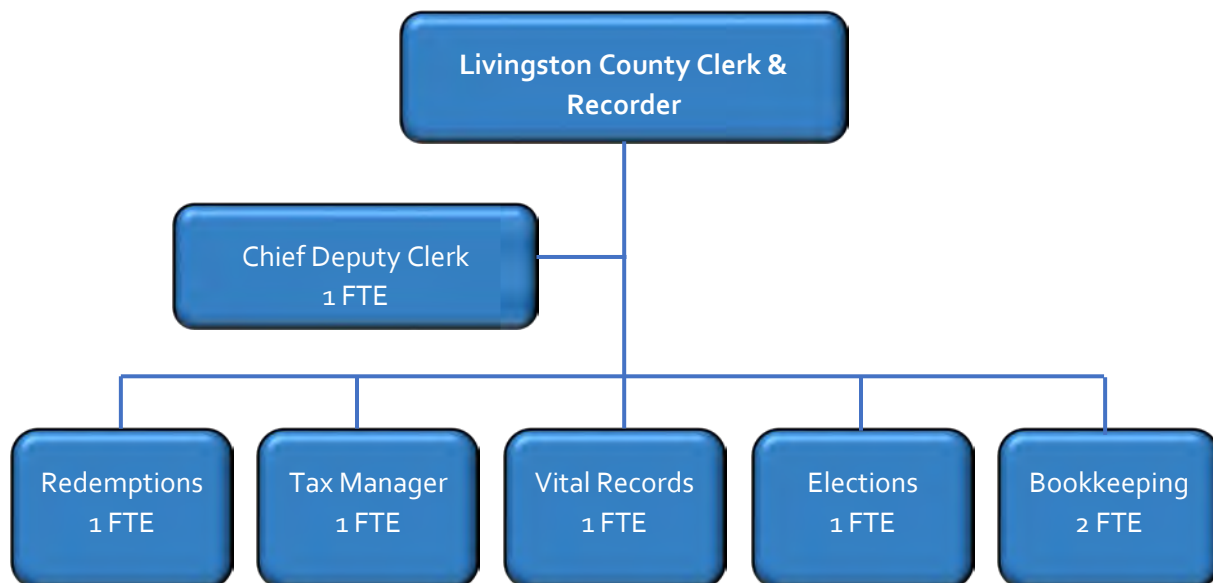
2021 Expenditure Budget Analysis: The County Clerk's Office employs a staff of 8 full time equivalents, including the County Clerk. Personnel costs are 90% of this department's fiscal year 2021 operating budget and reflect the 2% cost of living increase approved by the County Board effective 01-01-21. Since 2003, full time staff has been reduced by two with another position being reduced from 37.5 hours to 30 hours a week.

Performance Indicators: N/A

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 8 | 8 | 8 | 8 | 8 |

Department Organization Chart:



ELECTIONS (DEPARTMENT 125)

Submitted by: Kristy Masching, Livingston County Clerk & Recorder

Mission Statement: To conduct all elections in a fair, accurate, impartial and efficient manner. The County Clerk's Office will preserve all election results and make said files accessible to all people. Said office will accurately maintain all filings and records as mandated by law.

Department Created By: *Illinois Compiled Statutes (10 ILCS 5) Election Code.*

Classification – General Government

Background: The election process for Livingston County is controlled by the Illinois State Board of Elections which is an independent state agency that was provided for by the 1970 Illinois Constitution to supervise the registration of voters and the administration of elections throughout the state. The Livingston County Clerk is the official election authority for the County (unincorporated and incorporated), and is responsible for local voter registration programs, training of election judges, securing polling places, printing of the ballots, oversight of election day activities, and supervising the vote count at the local level.

Function: **MANDATED BY STATE STATUTE**

- **Election Law** – The County Clerk is the Election Authority for Livingston County. It is the responsibility of the Election Authority for the County to monitor and implement the changes in election law as approved by both the Federal and State Governments to assure compliance by the County in the election process. The election process (registration, voting and reporting) is in a constant status of change.
- **Recruitment and Training** – The Election Authority for the County is responsible for recruitment of enough volunteers in each precinct to work the polling places; that volunteers (election judges, election techs, election runners) are trained in election law, the election process and procedures; and on the equipment used to obtain and safeguard the voted ballot.
- **Precincts** – The Election Authority is responsible for the maintenance and updating of the boundary lines to reflect population changes within the precincts of Livingston County, and determine if additional precincts within a boundary line is necessary to facilitate the election process. Inspections of all polling facilities for adherence to the Americans with Disabilities Act are completed before every General Election.
- **Registration Files** – The Voter Registration information is maintained in the County Clerk's Office and is updated throughout the year to account for new registrations, address changes, registrants that have moved or expired and duplicate registrants.
- **Election Administration** – The County Clerk is responsible for updating and maintaining the website with the appropriate forms and election information as required by Federal Law. Election records on all elected officials for all units of governments within the County, including dates elected, vacancies, vacancies filled and the expiration of terms of office are maintained and archived as part of the history of Livingston County.

2020 Highlights: Purchased new election equipment from Liberty Systems, after setting aside funding for the past three budget years. The new Unisyn election equipment replaces the fifteen year old Diebold election equipment we had.

2021 Goals and Objectives:

- Maintain and update election files as it pertains to the election setup and process (polling place setup, judges, delivery, etc.).
- Implement updates to the voter registration system to allow for communication with the State Board of Elections to allow for detection of duplicate registrations and inactive voters.
- Recruit and retain qualified election judges to assist citizens in the voting process (approx. 230)
- To continue working with the high schools within the county to utilize the eligible Junior and Senior students as election judges in the High School Election Judge program.
- Update/maintain the County Clerk's website with the appropriate forms and election information as required by Federal law.
- To engage in the State Board of Elections Cybersecurity initiatives in order to maintain a secure election system.

COUNTY CLERK - ELECTIONS FISCALYEAR 2021 BOARD APPROVED BUDGET

ELECTIONS DEPT 125

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-----------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Grants | 33,120 | 37,871 | 32,850 | 32,850 | 32,850 |
| Total | 33,120 | 37,871 | 32,850 | 32,850 | 32,850 |

ELECTIONS DEPT 125

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 36,137 | 32,832 | 38,858 | 35,858 | 36,498 |
| Election Personnel Svcs | 69,116 | 39,637 | 99,540 | 99,540 | 63,500 |
| Contractual Svcs | 10,336 | 5,850 | 13,300 | 13,689 | 14,000 |
| Commodities | 112,761 | 118,602 | 133,440 | 134,562 | 161,000 |
| Total Dept | 228,350 | 196,920 | 285,138 | 283,649 | 274,998 |

2021 Revenue Budget Analysis: The only "revenue source" for elections would be from any supplemental reimbursements received from the State of Illinois for costs related to Election Judges (\$45/per judge per election). The State, at this time allocates grants to be used towards the maintenance and upkeep of the voter registration system (IVRS), with Livingston County receiving an average of \$18,000-\$25,000 annually.

2021 Expenditure Budget Analysis: The Elections budget is dependent on the type of elections to be held, and therefore can fluctuate every two years. The Personnel Services includes a 2% cost of living increase effective January 1, 2021.

SPECIAL RECORDING FEES – FUND 291

Submitted by: Kristy Masching, Livingston County Clerk & Recorder

Fund Created By: *Illinois Compiled Statutes (35 ILCS200) Property Tax Code*

Classification – General Government

Background: The Special Recording Fees Fund was created for automating the duties of the Recorder's Office and providing electronic access to recorded documents. Fees are established by State Statutes and the County Board on the recording of documents to assist in defraying the costs of automation.

Function:

- **Automation of Recorder Processes** – The Special Recording Fees Fund is a Special Revenue Fund created by Illinois State Statute that gives County Boards the authority to/or not to establish a fee for documents recorded within their respective Counties.

COUNTY CLERK – SPECIAL RECORDING FEES FUND 291 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$229,610

SPECIAL RECORDING FEES FUND 291

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 46,215 | 108,867 | 96,000 | 105,000 | 96,000 |
| Interest | 386 | 2,803 | 2,000 | 2,030 | 2,000 |
| Total | 46,601 | 111,670 | 98,000 | 107,030 | 98,000 |

SPECIAL RECORDING FEES FUND 291

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Misc Expenses | 23,295 | 22,909 | 100,000 | 100,000 | 100,000 |
| Total | 23,295 | 22,909 | 100,000 | 100,000 | 100,000 |

Estimated Ending Fund Balance: \$227,610

2021 Revenue Budget Analysis: Fees remain steady at this time. We have experienced an increase in revenue with the implementation of a new fee scale.

2021 Expenditure Budget Analysis: In the fall of 2015 we upgraded our recording software to the Fidar Land Recording System. The fees generated go towards our annual maintenance, upgrades to the system, information replication, microfilming and all supplies. The increased expenses this year are necessary as we are working to implement a long term scanning project of our historical records thus helping to preserve our books and offer alternate search options to the public.

VITAL RECORDS FEES – FUND 292

Submitted by: Kristy Masching, Livingston County Clerk & Recorder

Fund Created By: *Illinois Compiled Statutes (55 ILCS 5/4-4) Counties Code.***Classification – General Government**

Background: State Statute 55 ILCS 5/4-4 allows the County Clerk to impose an additional \$2.00 charge for certified copies of vital records as defined in Section 1 of the Vital Records Act, for the sole purpose of defraying the cost of converting the county clerk's document storage system for vital records as defined in Section 1 of the Vital Records Act. Moneys in the special fund shall be used solely to provide the equipment, material and necessary expenses incurred to help defray the cost of implementing and maintaining a document storage system.

Function:

- The additional fee collected for certified copies of vital records must be used by the County Clerk to automate his or her office.

**COUNTY CLERK – VITAL RECORDS FEES FUND 292
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$29,832**VITAL RECORDS FUND 292**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 6,489 | 11,688 | 11,500 | 13,500 | 11,500 |
| Interest | 10 | 72 | 10 | 115 | 10 |
| Total | 6,499 | 11,760 | 11,510 | 13,615 | 11,510 |

VITAL RECORDS FUND 292

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Misc Expenses | 4,318 | 154 | 10,500 | 10,500 | 25,000 |
| Transfers to Other Funds | 500 | 500 | 500 | 500 | 500 |
| Total | 4,818 | 654 | 11,000 | 11,000 | 25,500 |

Estimated Ending Fund Balance: \$15,842

2021 Revenue Budget Analysis: This fund is a restricted fund with guidelines established by the Illinois state Compiled Statutes on how the revenue is derived. The revenue stream for this fund remains steady over the past few years. Revenue also comes from a portion of the monies collected and sent to the state for fees collected for the Death Certificate Surcharge Fund.

2021 Expenditure Budget Analysis: Expenditures allowed from this fund include maintaining equipment, security paper for certified copies and miscellaneous supplies needed for the IVRS (Illinois Vital Records System) and our Liberty Systems Online Marriage Application program.

COUNTY TREASURER (DEPARTMENT 130)

Submitted by: M. Nikki Meier, Livingston County Treasurer

Department Created By: *Illinois Compiled Statutes (55 ILCS 5/Div. 3-10) Counties Code.*

Classification – General Government

Functions: **MANDATED BY STATE STATUTE**

- **County Funds** – The County Treasurer is responsible for the receiving of County funds, and maintaining a just and true account of all monies, revenues and funds received by him/her. Currently the Treasurer's Office is responsible for 99 bank accounts (not including certificates of deposit) with banks disbursed throughout the County for funds established by the County Board or elected officials. In order to safeguard the public funds, the County Treasurer requires proper collateralization on all accounts held by banks.
- **Investment Portfolio** – The County Treasurer per Illinois State Statute (30 ILCS 235/2.5) is accountable for the Investment Portfolio of most County funds.
- **Administrative Duties** – Other duties handled by the office include reconciliation of all bank statements to funds, reporting all cash in transactions monthly by fund, maintaining records of and reporting abandoned funds to the State, and updating all banking transactions. The Treasurer also prepares an annual financial report of all funds to be approved by the County Board.
- **County Collector** – As the County Collector, the powers and duties include: preparing tax bills (as described and mandated by 35 ILCS 200/20-15) showing each installment of property taxes assessed; the mailing of said bills 30 days prior to the first installment due date; the collection of any tax on property; recording and updating payments against the tax record; distributing the tax revenue to all taxing districts within the county based on their tax extensions; and the collection of delinquent taxes. The office is also responsible for maintaining records of all Mobile Homes in the County and preparing and mailing tax bills for said mobile homes. Taxes are collected and distributed in a manner similar to property taxes.

2020 Highlights:

- Following the purchase of the new tax bill printer, we were able to get tax bills printed, stuffed and in the mail in record time. It only took my office 5 business days. It took us 9 days in 2019.
- The Livingston County Board approved waiving penalty for real estate taxes until the 2nd installment due date on September 14, 2020 and waiving penalty for mobile home taxes for 30 days due to the COVID-19 Pandemic.

2021 Goals:

- Sending out friendly reminder postcards to tax payers before mailing delinquent notices to reduce the number of certified letters that must be mailed out.
- Purchase new updated Quicken software for the drainage districts.

**COUNTY TREASURER
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

COUNTY TREASURER DEPT 130

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues (Penalties & Interest) | 129,010 | 147,485 | 110,000 | 100,000 | 100,000 |
| Total Dept | 129,010 | 147,485 | 110,000 | 100,000 | 100,000 |

COUNTY TREASURER DEPT 130

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 153,473 | 125,037 | 129,759 | 129,759 | 133,113 |
| Contractual Svcs | 15,735 | 14,769 | 17,000 | 17,000 | 17,000 |
| Commodities | 19,705 | 26,411 | 27,500 | 27,500 | 28,000 |
| Total Dept | 188,913 | 166,217 | 174,259 | 174,259 | 178,113 |

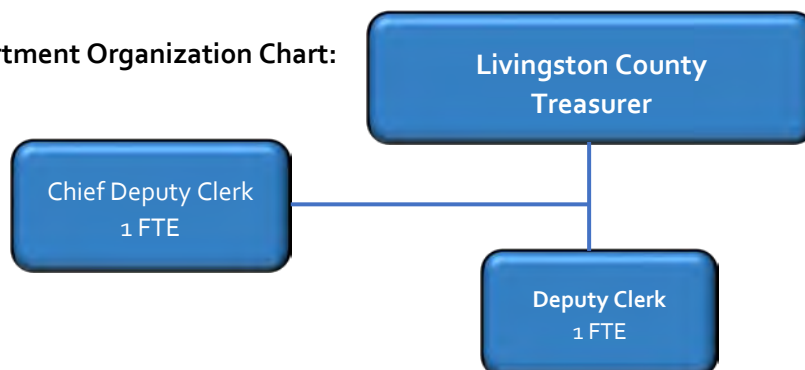
2021 Revenue Budget Analysis: Fees collected by the Treasurer's office are based, in large part, on the number of delinquent parcels, both real estate and mobile home. Collections have improved in the past several years resulting in fewer delinquent parcels. For example, in 2008 there were 419 parcels of real estate with delinquent taxes that were sold at the annual tax sale. By comparison in 2019 there were only 213 parcels with delinquent taxes sold at the tax sale. As a result, fees collected for the General Fund, Treasurer Automation, Indemnity and Tax Sale in Error have declined.

2021 Expenditure Budget Analysis: There was a minimal increase in personnel expenses in the FY2021 Budget due to a 2% cost of living increase approved by the County board.

Full Time Equivalents History:

| FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY2021 |
|----------------|----------------|----------------|----------------|---------------|
| 3 | 4 | 3 | 3 | 3 |

Department Organization Chart:



INDEMNITY – FUND 250

Submitted by: M. Nikki Meier, Livingston County Treasurer

Fund Created By: *Illinois Compiled Statute 35/ILCS 200/21-295***Classification:** General Government**Function:** **MANDATED BY STATE STATUTE**

- Each person purchasing a Certificate of Purchase at the annual tax sale shall pay to the County Collector a fee of \$20 for each item purchased. A like sum shall be paid for each year that all or a portion of subsequent taxes are paid by the tax purchaser. The Indemnity Fund shall be held to satisfy judgments obtained against the County Treasurer as trustee of the fund. Any owner of property sold under any provision of this Code who sustains loss or damage by reason of the issuance of a tax deed shall have the right to indemnity for the loss or damage sustained. No payment shall be made from the fund, except upon a judgment of the court which ordered the issuance of a tax deed.

INDEMNITY FUND 250
FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$350,664**INDEMNITY FUND 250**

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|-------------------------------|---------------|---------------|---------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 8,500 | 9,230 | 8,000 | 7,500 | 8,000 |
| Interest | 1,566 | 6,806 | 1,000 | 5,015 | 1,000 |
| Total | 10,066 | 16,036 | 9,000 | 12,515 | 9,000 |

Estimated Ending Fund Balance: \$359,664

2021 Revenue Budget Analysis: The revenues for this fund are the fees collected from purchases at the annual tax sale and interest.

2021 Expenditure Budget Analysis: No expenditures budgeted.

TREASURER AUTOMATION – FUND 251

Submitted by: M. Nikki Meier, Livingston County Treasurer

Fund Created By: *Illinois Compiled Statutes (35 ILCS 200/21-245) Property Tax Code.***Classification – General Government**

Background: The County Collector in all counties may assess to the purchaser of delinquent taxes a fee of not more than \$10 per parcel. Said fee shall be deposited into a fund designated as the Tax Sale Automation Fund. Expenditures are limited to costs related to the automation of property tax collection, delinquent tax sales and to defray the cost of providing electronic access to collection records. In addition, any person wishing to bid at the annual sale of delinquent taxes must register with the County Collector and submit a registration fee of \$250 (35 ILCS 200/21-220). The registration fee is applied to the amount due on the delinquent taxes. If the tax buyer does not attend the sale, the fee is forfeited to the Tax Sale Automation Fund.

Function: To help defray the costs of automating the tax collection process.

**TREASURER AUTOMATION FUND 251
FISCALYEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$21,542**TREASURER AUTOMATION FUND 251**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 8,603 | 9,145 | 6,500 | 6,000 | 6,500 |
| Interest | 67 | 255 | 45 | 125 | 45 |
| Total | 8,670 | 9,399 | 6,545 | 6,125 | 6,545 |

TREASURER AUTOMATION FUND 251

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Misc Expenses | 8,349 | 5,483 | 7,500 | 7,500 | 7,500 |
| Total | 8,349 | 5,483 | 7,500 | 7,500 | 7,500 |

Estimated Ending Fund Balance: \$20,587

2021 Revenue Budget Analysis: With declining numbers of parcels sold at the annual tax sale of delinquent taxes, the Treasurer Automation Fund fees have also declined.

2021 Expenditure Budget Analysis: Expenses consist of a quarterly payment of the annual maintenance cost for the real estate tax collection software and cost to the vendor to conduct the automated tax sale. There are no increases expected in either expenditure.

WORKING CASH – FUND 800

Submitted by: M. Nikki Meier, Livingston County Treasurer

Fund Created By: *Illinois Compiled Statute 55 ILCS 5/Div. 6-29001*

Classification – General Government

Background: In each county of this State having a population of less than 1,000,000 inhabitants a working cash fund may be created, set apart, maintained and administered, in the manner prescribed in this Division, to enable the county to have in its treasury at all-times sufficient money to meet the demands for ordinary and necessary expenditures for general corporate purposes. Such funds may not be regarded as current assets available for appropriation.

Function:

- To act as an emergency source of funding in the event the general fund should have insufficient funds to meet its obligations. Must be repaid upon the first collections of property taxes.

COUNTY TREASURER – WORKING CASH FUND 800 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$577,374

WORKING CASH FUND 800

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-----------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Interest | 6,584 | 8,297 | 2,500 | 3,700 | 500 |
| Total | 6,584 | 8,297 | 2,500 | 3,700 | 500 |

Estimated Ending Fund Balance: \$577,874

2021 Revenue Budget Analysis: Interest Earnings Only

2021 Expenditure Budget Analysis: None anticipated. If funds are disbursed to another fund, it is treated as a "loan" (creating a liability) and is paid back within the same fiscal year.

TAX SALE IN ERROR FUND

Submitted by: M. Nikki Meier, Livingston County Treasurer

Fund Created By: *Illinois Compiled Statute (35 ILCS 200/21-330)*

Funded By: The County Board may impose a fee, at a rate determined by resolution, which shall be paid to the County Collector by each person purchasing property at the annual delinquent tax sale. Said fee has been determined to be \$30 per certificate.

Function: The fund shall be held to pay interest and costs by the County Treasurer as trustee of the fund. No payment shall be made from the fund except by order of the court declaring a sale in error under Section 21-310, 22-35 or 22-50. The fund shall be the sole source for payment and satisfaction of orders for interest or costs.

TAX SALE IN ERROR FUND FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$68,399

TAX SALE IN ERROR FUND

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 7,000 | 7,190 | 7,000 | 7,000 | 7,000 |
| Interest | 217 | 868 | 200 | 200 | 200 |
| Total | 7,217 | 8,058 | 7,200 | 7,200 | 7,200 |

TAX SALE IN ERROR FUND

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Court Ordered | 7,695 | 14,150 | 5,000 | 5,000 | 10,000 |
| Total | 7,695 | 14,150 | 5,000 | 5,000 | 10,000 |

Estimated Ending Fund Balance: \$65,599

FY2021 Revenue Budget Analysis: With declining numbers of parcels sold at the annual tax sale of delinquent taxes, the Tax Sale in Error Fund fees have also declined.

FY2021 Expenditure Budget Analysis: Court ordered expenditures vary each year from \$0 to a high of \$14,000. An average of 6 years' expenses has been used for budget purposes.

There was a large amount of money paid to the State of Illinois Unclaimed Property Division for old refunds that were never cashed out of the tax distribution account. This account is now used to pay back sale in error penalties. Penalties were previously paid out of the tax distribution account.

FINANCE (DEPARTMENT 135)

Submitted by: Diane Schwahn, Livingston County Finance Director

Department Created By: Livingston County Board

Classification: General Government

Background: The Finance Department was created in FY15 because of a need for segregation of duties over accounting transactions. The Finance Department is responsible for accounting services, which include vendor invoice processing, budget preparation, annual audit, and financial analysis reporting.

Functions: ESTABLISHED BY COUNTY BOARD

- Assist County departments with their accounting and reporting questions and resolve issues as presented.
- Administration and maintenance of the financial software system, including yearly updates which are necessary for the 1099 processing.
- Provide financial data and assist County officials as needed regarding improving operations and financial position of the County – which involves reporting any unexpected expenditures and/or over expenditures to County officials and Finance Committee.
- Prepare and maintain the annual operating budget, including preparation and approval of budget sheets for department officials.
- Preparation for and coordination of the annual audit.

2020 Highlights:

- The FY2019 external audit was completed and issued with a clean opinion. There were no findings.
- Worked on recommendations from the auditors that were a part of the *Schedule of Other Matters and Recommendations*. Due to the COVID-19 restrictions, in-person training events were cancelled, however there was a condensed online version of a class pertaining to Financial Reporting that was completed.
- Completed documentation of the year end processes.
- Continued to work with Public Health and Highway and our auditors in completing the required reporting for GATA (Illinois Grant Accountability and Transparency Act).
- Together with the Executive Director, assisted the Finance Committee in meeting their budgetary goals by reducing the general fund functional deficit and lowering the overall county tax rate.
- Worked with the Executive Director and Human Resources Director in developing an Ambassador Program consisting of frontline leaders in each department.
- Worked on implementation of new budget software. We were unable to utilize this for the FY2021 Budget as we were unable to train department heads due the COVID-19 stay at home order.
- Collaborated with the Executive Director to implement a Credit Card program for the County which could be centrally monitored in the Finance Department.

- Implemented new procedures in Accounts Payable for processing payment to the Livingston County Credit Card Clearing Fund to facilitate the payment of the monthly credit card statement.

2021 Goals and Objectives:

- Utilize the new budget software for the FY2022 Budget.
- Work with Executive Director on the development of a multi-year plan for the budget.
- Review existing financial policies and procedures for updating and/or amendments. This is in part due to the implementation of the new financial system, but will also ensure that any other necessary financial policies and procedures are created to strengthen internal controls. This will be on-going as we are always evaluating our policies and procedures to ensure they are effective and efficient.
- Work to achieve a clean audit for FY2020 with no findings.
- Continue to work on the *Schedule of Other Matters and Recommendations* – this includes working with other department officials in budgeting for their special revenue funds and monitoring throughout the year to make sure that they have not exceeded their appropriations and also documenting transfers from restricted funds to the General Fund.
- Work with the Executive Director on a contingency plan to identify what immediate reductions would be needed should there be a significant elimination of external revenue sources.

FINANCE DEPARTMENT FISCAL YEAR 2021 BOARD APPROVED BUDGET

FINANCE DEPT 135

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 71,043 | 60,878 | 75,259 | 70,140 | 75,862 |
| Contractual Svcs | 818 | 1,013 | 1,650 | 1,650 | 1,650 |
| Commodities | 1,005 | 1,335 | 600 | 1,200 | 1,100 |
| Total Dept | 72,866 | 63,226 | 77,509 | 72,990 | 78,612 |

2021 Expenditure Budget Analysis:

The Finance Department employs a staff of 1.5 full time equivalents, this includes the Finance Director and the Finance Assistant. These two salaries make up the personnel services portion of the budget. The increase in Personnel Services is due to a cost of living increase approved by the County Board for FY2021. The contractual services budget accounts for association dues, meetings, training & travel. The commodities budget covers the costs of office supplies, check stock and forms.

Performance Indicators:

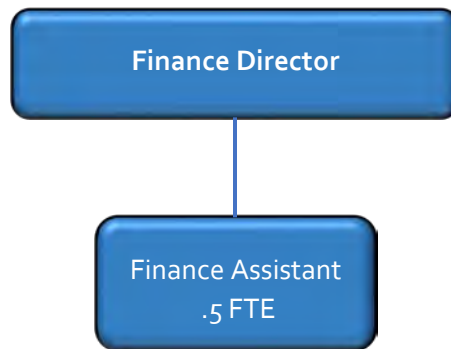
Invoices Audited – approximately 6,000 invoices were audited in FY19 for correct budget line and department official approval before payment processing.

Performance Indicators (continued)

1099's Issued – the 1099's are issued for 3 entities through the Finance Department – Livingston County (this includes the General Division, Highway Department and Public Health), Livingston County Veteran's Assistance and Vermilion Valley Regional Emergency Communications Joint Authority (formerly Livingston County ETSB). The total number of 1099's issued was 76.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |

Department Organization Chart:

SUPERVISOR OF ASSESSMENTS (DEPARTMENT 140)

Submitted by: Shelly Renken, Livingston County Supervisor of Assessments

Mission Statement: Administer an accurate, fair, uniform, and timely assessment of all real property within Livingston County in accordance with and as mandated by the State of Illinois Property Tax Code.

Department Created By: *Illinois Compiled Statutes (35 ILCS200/) Property Tax Code*

Classification – General Government

Background: It is the function of the County Supervisor of Assessment to monitor and direct the countywide valuation of real property for the purpose of real estate taxation. This is accomplished through providing information, guidance and support to the ten (10) township assessors and the Board of Review.

Functions: **MANDATED BY STATE STATUTE**

- **Mapping Division:** The Mapping Division is responsible for the verification and updating of all county parcel information and maintains the accuracy of the county's cadastral map system through the use of recorded documents (deeds, subdivision plats, surveys, etc.).
- **Supervisor of Assessments Division:** This Division handles the sales ratio study, reviews and if necessary, edits the records submitted by the township assessors, maintains all ownership and address records for the county, administers all homestead and non-homestead exemptions, equalizes and sends out the valuation notices to property owners prior to certification, and maintains the tax rolls for the 33 drainage districts located in the county.

Functions: **ESTABLISHED BY COUNTY BOARD**

- **Board of Review:** The Board of Review members are appointed by the County Board (see Department 141)

2020 Highlights: With 2020 being a very unique year, the office looked for better ways to service the residents of Livingston County. One way of doing that was to extend filing deadlines for all exemptions to ensure everyone was given plenty of time to renew any exemption they may qualify for.

2021 Goals and Objectives: Work with the Township Assessors to continue to update property data to ensure current and accurate information is used in the valuation of property in Livingston County.

SUPERVISOR OF ASSESSMENTS FISCAL YEAR 2021 BOARD APPROVED BUDGET

ASSESSOR DEPT 140

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 31,218 | 31,834 | 30,000 | 28,000 | 29,000 |
| State of IL Reimb | 30,296 | 30,901 | 31,571 | 34,000 | 35,400 |
| Total Dept | 61,514 | 62,735 | 61,571 | 62,000 | 64,400 |

ASSESSOR DEPT 140

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 193,498 | 193,956 | 206,584 | 202,506 | 209,791 |
| Contractual Svcs | 54,131 | 89,587 | 66,500 | 60,000 | 66,500 |
| Commodities | 4,424 | 6,653 | 8,100 | 6,850 | 8,100 |
| Total Dept | 252,053 | 290,197 | 281,184 | 269,356 | 284,391 |

2021 Revenue Budget Analysis: In 2016, our office entered into an Inter-Governmental Agreement with Nebraska Township to take over the unfilled position of Township Assessor. That contract was renewed in 2020 for another four-year period. Per that contract, Nebraska reimburses the County \$12,950.00 per year plus mileage. We also bring in approximately \$11,500 per year from our website subscriptions and \$3,000-5,000 each year from selling our data files to outside sources. There are occasions where our office has to complete the work for a township assessor. We currently charge \$70/parcel to do this.

2021 Expenditure Budget Analysis: In a Quadrennial Reassessment Year, the costs associated with meeting all that is required of our office are obviously more than a normal year. Since this is only the case every four years, the line items that fall under contractual services will remain relatively unchanged for 2021.

The Supervisor of Assessments Office employs 5 full time employees, including the Supervisor of Assessments and a Chief Deputy. The increase in personnel expenses for 2021 is a result of the 2% cost of living increase.

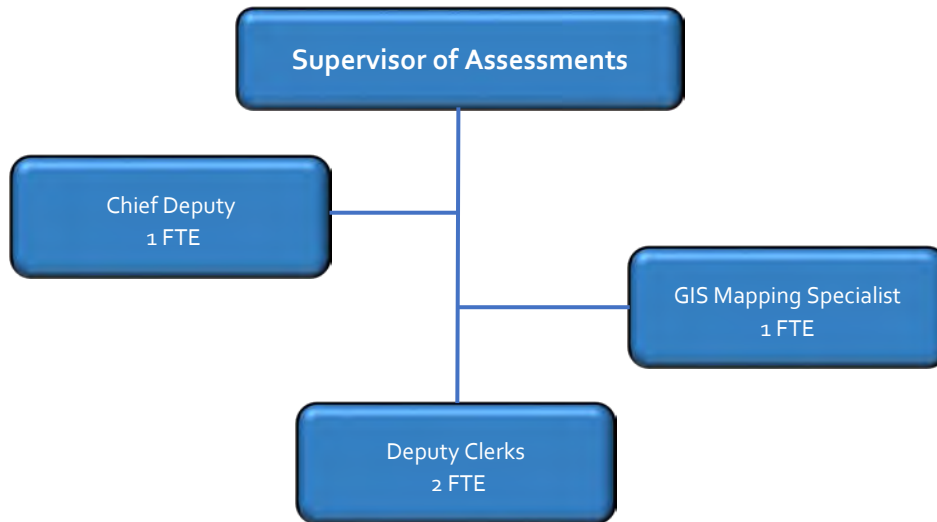
Performance Indicators:

| | 2018 | 2019 | 2020 | 2021 |
|------------------------------------|--------|--------|-------------|-------------|
| | | | (Projected) | (Projected) |
| Number of Parcels | 26,413 | 26,419 | 26,425 | 26,450 |
| Parcel Combination/Splits | 272 | 265 | 270 | 270 |
| Real Estate Transactions Processed | 1,813 | 1,769 | 1,800 | 1,800 |
| Real Estate Declarations Processed | 928 | 897 | 900 | 900 |
| Assessment Appeals | 63 | 217 | 65 | 65 |
| General Homestead Exemptions | 10,009 | 9,984 | 10,000 | 10,000 |
| Senior Homestead Exemptions | 3,293 | 3,308 | 3,350 | 3,350 |
| Senior Asmt Freeze Exemptions | 1,495 | 1,465 | 1,495 | 1,495 |
| Home Improvement Exemptions | 230 | 223 | 230 | 230 |
| Disabled Person Exemptions | 224 | 224 | 230 | 230 |
| Disabled Veterans Exemptions | 155 | 176 | 200 | 200 |
| Non-Homestead Exemptions | 744 | 739 | 740 | 740 |
| | 16,150 | 16,119 | 16,245 | 16,245 |

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 5 | 5 | 5 | 5 | 5 |

Department Organization Chart:



BOARD OF REVIEW (DEPARTMENT 141)

Submitted by: Shelly Renken, Livingston County Supervisor of Assessments

Department Created By: *Illinois Compiled Statutes (35 ILCS200/) Property Tax Code***Classification – General Government**

Background: After the assessment process is completed, the chief county assessment officer forwards all books, paper and information that the Board of Review requests so that it can complete its duties.

Functions: MANDATED BY STATE STATUTE

- The Board has a membership of three (3) which are appointed by the County Board. Each board member must have prior real estate appraisal and/or assessment experience along with passage of a state administered exam prior to appointment. The responsibilities of this board are to accept and hold hearings on assessment complaints, research values on each complaint filed, and issue a written decision to the complainant. Other responsibilities include representing the County in all State Property Tax Appeal Board proceedings, adding omitted property to tax rolls, holding non-homestead exemption hearings and delivering one set of assessment books to the County Clerk, who then certifies the abstract to the Department of Revenue.

2020 Highlights: The Board of Review convened in July of 2020 to review their Rules and make any necessary adjustments. They also approved pending exemptions at that time. Thirty (30) days after Notices are mailed; the Board will come into session to begin reviewing complaints that have been filed.

2021 Goals and Objectives: It is always the goal of the Board to not only meet the needs of those wishing to file appeals with the Board of Review, but to keep the tax cycle moving along in a timely manner and to be closed by January to hand values off to the County Clerk's Office.

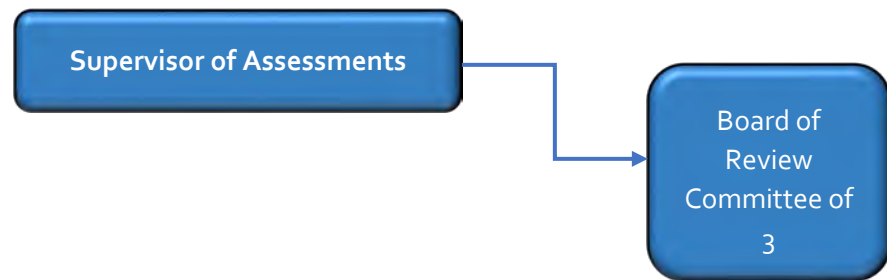
**BOARD OF REVIEW
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

BOARD OF REVIEW DEPT 141

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 14,270 | 14,556 | 15,100 | 14,922 | 15,200 |
| Contractual Svcs | 0 | 0 | 10,270 | 5,000 | 10,270 |
| Commodities | 302 | 455 | 1,000 | 930 | 1,000 |
| Total Dept | 14,572 | 15,011 | 26,370 | 20,852 | 26,470 |

2021 Expenditure Budget Analysis: The Board of Review has very little by way of expenses. Salaries have been increased 2% for the cost of living increase. Education/Training has remained the same, as well as mileage. Finance approved adding an additional line item to the Board of Review budget for 2020 called Consulting Services-Appraisals with \$10,000 in it. This will be used to pay for appraisals needed to defend any appeals brought to the Property Tax Appeal Board by tax payers, most likely large commercial properties.

Department Organization:



Fund Created By: Public Act 91-0791 amending *Illinois Compiled Statute (55 ILCS 5/3-5018) Counties Code*.

Classification – General Government

Background: In 1999 Livingston County had the foresight to understand the importance of a Geographical Information System for the County and partnered with The Sidwell Company to create an in house GIS system. Prior to this, Livingston County contracted with Sidwell to do all of our mapping work. With the creation of our own system, all work is now done by our staff, saving both critical time and money. GIS takes statistical information and applies it to a map to identify how the information is affecting specific areas of the County. The demand for and reliance on the accuracy of GIS data that is being provided by the Department continues to be vital information for public safety officers (Police Departments, Fire & Rescue Departments, Emergency Management, and Emergency Telephone Systems Boards), local government agencies (Schools, Townships, Municipalities, and Villages), political parties, non-profit organizations and private businesses, as well as the general public.

The GIS Fee is a flat fee per recorded document. It is a statutorily authorized fee which must be recorded in a separate fund. This fund is used to help with costs associated with maintaining technologies and resources required for GIS development and maintenance. Currently Livingston County collects \$16 for each document recorded. Of that recording fee, \$19 is applied to the GIS Automation Fund. The remaining \$1 is applied to the Recorder Automation Fund.

Functions:

- **Core GIS Databases:** Develop and maintain the geographic information system for Livingston County, including administering and developing the parcel base data, tax district data, critical facility data, topography data, contracting for County-wide Digital Aerial Photography to enhance base maps, the development and governing of a logical enterprise based GIS interactive web application to allow public and organizational access to the GIS information.
- **Coordination of GIS Activity:** Manage and assist in the coordination of GIS activity across other County Departments and the public utilizing the County's GIS information. Review and enhance regional GIS coordination and data sharing with other governmental agencies for emergency response initiatives, comprehensive analysis, data driven decision support, and collaboration.
- **GIS Services:** Provide critical mapping support during emergencies, create maps for court cases, and produce required cadastral maps used by County Assessors, Realtors, Title Companies, and the general public. Conduce dataset creation in enterprise GIS for other governmental agencies, fire districts, and the general public. Develop and maintain interactive maps to provide transparency and ease of access to public information.

2020 Highlights:

- Worked with Assessment Office to ensure all updates are completed prior to rolling to the next tax year.
- Continued to work in conjunction with the Cities and Villages to maintain their Map Viewers on site to ensure accurate, up-to-date data.
- New flights were conducted in 2020 with EagleView. It is very important we are using current and accurate aerial photography base maps. This flight included oblique views that will assist the Assessment Office in accurately assessing parcels.

2021 Goals and Objectives:

- Work with the United States Census Bureau to conduct the 2020 Census Local Update of Census Address (LUCA) project.
- Complete all parcel updates successfully for deeds recorded in 2021 within 45 days of receiving documents from the Assessment Office.
- Assist departments with additional GIS integration, analysis, map production, and creation of interactive maps to improve efficiency, reduce cost, and provide additional information to the public.
- Update contracts with Cities and Villages to continue mapping services as well as enter into potential agreements with other government entities and departments to allow them access to their own mapping layers within the GIS system through subscription.

GIS AUTOMATION FEES FUND 293 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$95,598

GIS AUTOMATION FUND 293

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 78,332 | 96,735 | 97,000 | 110,860 | 106,190 |
| Interest | 163 | 885 | 165 | 165 | 638 |
| Total | 78,495 | 97,620 | 97,165 | 111,025 | 106,828 |

GIS AUTOMATION FUND 293

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Misc Expenses | 29,259 | 0 | 77,705 | 77,705 | 52,761 |
| Transfers to Other Funds | 55,000 | 55,000 | 42,706 | 42,706 | 47,463 |
| Total | 84,259 | 55,000 | 120,411 | 120,411 | 100,224 |

Estimated Ending Fund Balance: \$102,202

2021 Revenue Budget Analysis: The contract with EagleView allows for a more interactive experience for users. Therefore, it is our hope to set up user accounts for a determined fee to better meet the needs of some that would have the desire to create their own layers within the system.

2021 Expenditure Budget Analysis: The Inter-Fund expenditure is the amount that is transferred to the General Fund every year, to defer the salary costs of the GIS Mapping Specialist in the Assessor's office. This amount now reflects the actual amount of the employee's salary instead of a flat dollar amount as in the past. In the future, the hope is to be able to sell subscriptions to other entities to help cover some of the costs associated with updated flights.

Department Created By:

Classification: General Government

Background: The control of land use in the unincorporated areas of the county is administered through the Livingston County Regional Planning Commission Office. The Regional Planning Commission consists of member who are appointed by the County Board for a four year term. Meetings of the Commission are open to the public and are held in the evening on the first Monday of each month, at the Livingston County Courthouse.

Functions: ESTABLISHED BY COUNTY BOARD

- The office administers the traditional major land use controls through zoning and subdivision regulations. Zoning is a term applied to regulations that prescribe the manner in which land within the jurisdictional limits of the government body may be used or developed. Comprehensive land use plans, along with zoning and subdivision regulations, define permitted uses of land and buildings as well as the intensity of which land may be developed.
- Ongoing communication between the zoning administrator and the property developer, beginning when there is a proposed development. As well as providing information that property owners or developers may request, the Planning Commission office maintains the communications process by listening to proposals in an effort to make the land use regulation process as easy as possible.

2020 Highlights:

A new assistant was employed to contribute in making the office work more efficiently, and to begin in the transition of the office to more effectively meet the demands of the future office operations. We continued our normal daily operations, though we were challenged by the COVID19 pandemic in that we needed to operate in a new manner to meet the needs of the county. We continued to monitor the state regulations that apply to zoning regulations including, solar development regulations.

2021 Goals and Objectives:

We propose to begin the review and updating of the guiding planning documents of the Livingston County Comprehensive Plan, the Livingston County Zoning regulations, and the Livingston County Subdivision Regulations.

**REGIONAL PLANNING & ZONING
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

REGIONAL PLANNING DEPT 142

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 3,205 | 9,157 | 5,000 | 1,470 | 5,000 |
| Total Dept | 3,205 | 9,157 | 5,000 | 1,470 | 5,000 |

REGIONAL PLANNING DEPT 142

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 32,804 | 36,379 | 45,789 | 46,444 | 53,997 |
| Contractual Svcs | 1,537 | 2,568 | 3,200 | 1,600 | 3,200 |
| Commodities | 7,132 | 7,856 | 10,750 | 7,200 | 10,750 |
| Total Dept | 41,473 | 46,803 | 59,739 | 55,244 | 67,947 |

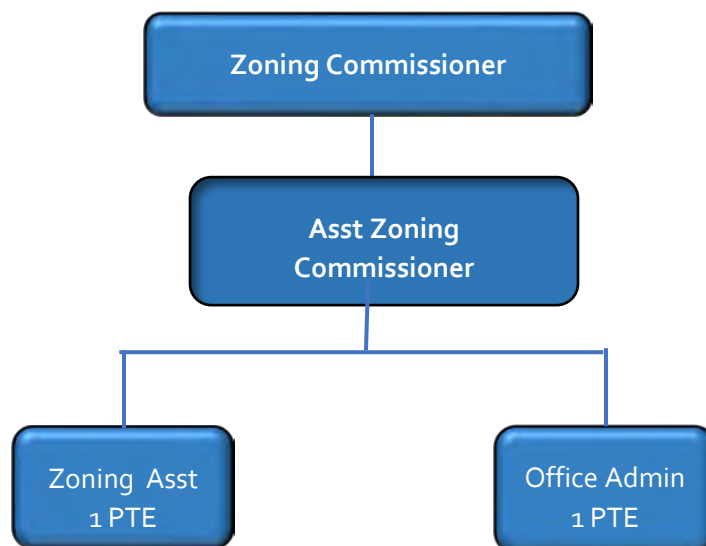
2021 Revenue Budget Analysis: Difficult to determine, as revenue is dependent on property improvement activity. Anticipate property improvement similar as to the last year.

2021 Expenditure Budget Analysis: The increase in personnel services is due to a new assistant position that was added in FY2020.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 2.5 | 2 | 2 | 2 | 2.5 |

Department Organization:



ZONING BOARD OF APPEALS (DEPARTMENT 143)

Submitted by: Charles Schopp, Livingston County Zoning Commissioner

Department Created By: State Statute for counties with zoning regulations and appointed by County Board.

Classification: General Government

Background: This is a statutory required board of appeals, pertaining to county zoning. This board of appeals is required to hold public hearings regarding variance, special use, zoning map amendment and zoning text amendment zoning cases.

ZONING BOARD OF APPEALS FISCAL YEAR 2021 BOARD APPROVED BUDGET

BOARD OF APPEALS DEPT 143

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 2,760 | 880 | 3,360 | 2,200 | 3,360 |
| Contractual Svcs | 0 | 0 | 0 | 0 | 0 |
| Commodities | 1,462 | 514 | 1,250 | 1,200 | 1,250 |
| Total Dept | 4,222 | 1,394 | 4,610 | 3,400 | 4,610 |

2021 Expenditure Budget Analysis: The budget is assumed on monthly meetings of the zoning board of appeals. So this budget is dependent on the number of meetings that are actually conducted by the board.

FACILITY SERVICES (MAINTENANCE) – MULTIPLE DEPARTMENTS

Submitted by: Don Verdun, Livingston County Facility Services Manager

Department Created By: Livingston County Board

Classification: General Government

Background: The Maintenance Department is responsible for the maintenance, repair, construction, cleanliness, and public safety of/in all buildings owned and operated by Livingston County. The Maintenance Department consists of 7 “departments” – a general maintenance department, a department for each of the 5 buildings, and a department for utilities. Each of these departments has its own budget. The Facility Services Department works diligently to maintain the County’s facilities in the most efficient manner. Livingston County is fortunate to have a dedicated team of individuals who are able to take care of the County’s buildings and grounds.

Functions: ESTABLISHED BY COUNTY BOARD

- **Building and Grounds** – The Maintenance Department is responsible for the repair and maintenance performed on County owned facilities including: housekeeping/custodial functions; repairs to roofs, windows, floors, plumbing, electrical, mechanical systems, and fire life safety. The department’s responsibilities extend to grounds maintenance, which includes snow and ice removal from sidewalks and parking areas.
- **Equipment Maintenance** – Responsible for making sure that all mechanical equipment is scheduled for and has preventative maintenance performed throughout the year.
- **Conference Rooms** – Maintenance is responsible for the setup of conference rooms for meetings scheduled by departments. Set up includes making sure the required number of tables and chairs are available, set up and arranged in the format requested by the meeting sponsor.
- **Requests from Departments** – All maintenance personnel are responsible for checking the maintenance e-mail account and setting up and prioritizing repairs and/or maintenance checks.

2020 Highlights

- ✓ Worked with SmartWatt on the various installations and changes in controls for the Energy Savings Program
- ✓ Web training for laborers/mechanics
- ✓ Training staff to operate new system at the Public Safety Complex

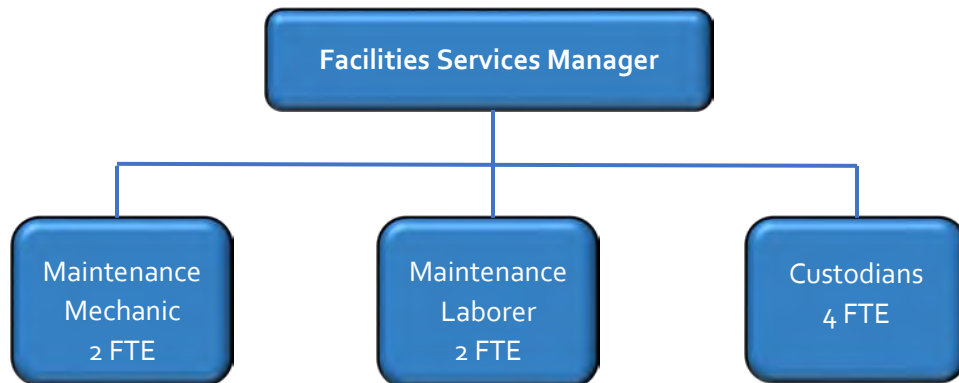
2021 Goals and Objectives

- Continuous training and cross-training for laborers/mechanics.
- Work with SmartWatt to achieve the goals of the Energy Savings Program.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 7.5 | 8 | 9 | 9 | 9 |

Department Organization Chart:



**MAINTENANCE – GENERAL
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

MAINT-GENERAL DEPT 150

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 77,788 | 313,553 | 323,431 | 328,635 | 330,695 |
| Contractual Svcs | 49,700 | 53,218 | 62,974 | 49,150 | 65,710 |
| Commodities | 2,147 | 1,773 | 2,250 | 1,625 | 2,250 |
| Total Dept | 129,635 | 368,544 | 388,655 | 379,410 | 398,655 |

2021 Expenditure Budget Analysis: All Personnel Services were moved to the General Department (150) beginning in FY2019. These were previously spread over 3 of the departments – General, Law & Justice Center, and Public Safety Complex (Jail). Other increases in personnel expenses stem from the merit increase and overtime. The only other increase in this budget was for a cleaning service which falls under Contractual Services.

**MAINTENANCE – COURTHOUSE
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

MAINT - COURTHOUSE DEPT 160

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Contractual Svcs | 16,331 | 18,711 | 26,004 | 15,600 | 26,004 |
| Commodities | 4,258 | 2,158 | 3,770 | 3,000 | 3,770 |
| Total Dept | 20,589 | 20,869 | 29,774 | 18,600 | 29,774 |

2021 Expenditure Budget Analysis: FY2021 will be the first full year of monitoring the Guaranteed Energy Savings Program. For this budget year, there is no change in the budgeted amount. We will evaluate this again when planning for the FY2022 budget.

**MAINTENANCE – LAW & JUSTICE CENTER
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

MAINT-LAW & JUSTICE CENTER DEPT 165

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 112,657 | 0 | 0 | 0 | 0 |
| Contractual Svcs | 65,040 | 71,513 | 71,000 | 57,600 | 71,000 |
| Commodities | 7,197 | 3,817 | 5,500 | 4,500 | 5,500 |
| Total Dept | 184,894 | 75,330 | 76,500 | 62,100 | 76,500 |

2021 Expenditure Budget Analysis: FY2021 will be the first full year of monitoring the Guaranteed Energy Savings Program. For this budget year, there is no change in the budgeted amount. We will evaluate this again when planning for the FY2022 budget.

**MAINTENANCE – PUBLIC SAFETY COMPLEX
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

MAINT-PUBLIC SAFETY COMPLEX DEPT 168

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 89,224 | 0 | 0 | 0 | 0 |
| Contractual Svcs | 87,493 | 77,450 | 79,000 | 61,500 | 79,000 |
| Commodities | 2,622 | 1,201 | 3,550 | 2,300 | 3,550 |
| Total Dept | 179,339 | 78,651 | 82,550 | 63,800 | 82,550 |

2021 Expenditure Budget Analysis: FY2021 will be the first full year of monitoring the Guaranteed Energy Savings Program. For this budget year, there is no change in the budgeted amount. We will evaluate this again when planning for the FY2022 budget.

**MAINTENANCE – WATER STREET
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

MAINT-WATER STREET DEPT 175

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Contractual Svcs | 10,143 | 5,592 | 12,000 | 5,938 | 12,000 |
| Commodities | 378 | 432 | 1,000 | 1,000 | 1,000 |
| Total Dept | 10,521 | 6,024 | 13,000 | 6,938 | 13,000 |

2021 Expenditure Budget Analysis: Beginning in FY2018 the utilities expense was moved to the Facilities Systems department (185). There have been no other significant changes in these expenses over the last several years.

**MAINTENANCE – HEALTH & EDUCATION BUILDING
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

MAINT-HLTH & EDU BLDG DEPT 490

| | FY2018 Actual | FY2019 Actual | Fy2020 Budget | Fy2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 0 | 0 | 0 | 0 | 0 |
| Contractual Svcs | 26,001 | 20,300 | 22,204 | 22,162 | 22,204 |
| Commodities | 2,247 | 2,612 | 4,500 | 2,500 | 4,500 |
| Total Dept | 28,248 | 22,911 | 26,704 | 24,662 | 26,704 |

2021 Expenditure Budget Analysis: Beginning in FY2018 the utilities expense was moved to the Facilities Systems department (185). There have been no other significant changes in these expenses over the last several years.

**MAINTENANCE – FACILITIES SYSTEMS
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

MAINT-FACILITIES SYSTEMS DEPT 185

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|----------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Contractual Services | 437,035 | 456,298 | 396,100 | 383,144 | 396,100 |
| Total Dept | 437,035 | 456,298 | 396,100 | 383,144 | 396,100 |

2021 Expenditure Budget Analysis: The only budgeted expense in this department is the utilities for all of the buildings. In FY2017, the expenses for two of the buildings (Law & Justice Center and Safety Complex) were moved to this department, and the remaining buildings' utilities were moved beginning in FY2018. Budgeted amounts for Electricity and Heat/Gas for FY2020 were reduced due to the Guaranteed Energy Savings Program. Utilities consist of Electricity, Heat/Gas and Water & Sewer. The budgeted amount for each is as follows: Electricity - \$210,000; Heat/Gas - \$124,100; Water & Sewer - \$62,000. These amounts will be evaluated again after the first full year of monitoring the Energy Savings Program.

Mission Statement: The Livingston County Sheriff's Office Mission is to conduct business in the highest degree of effective and efficient practices to achieve its purpose of excellence in service to the residents of Livingston County Illinois. The foundation of this office is defined by its employees' honesty, moral standards, compassion, sincerity, and thoughtfulness. We will treat all citizens and fellow employees in a fair and equitable manner without regard to race, gender, religion, origin, physical or mental disability.

Department Created By: *Illinois Compiled Statutes (55 ILCS 5/Div. 3-6) Sheriff.*

Classification – Public Safety

Background: Per Illinois State Statute, each Sheriff shall be conservator of the peace in his/her county, and shall prevent crime and maintain the safety and order of the citizens of that county; and may arrest offenders on view, and cause them to be brought before the proper court for trial or examination. Additionally, the Sheriff shall have the custody and care of the courthouse and jail of his or her county.

Functions: MANDATED BY STATE STATUTE

- **Administration:** Is responsible for the management oversight of the Sheriff's office, and provides the leadership and administrative decisions for day to day operations. The following divisions of the Sheriff's department fall under the purview of administration: Records, Civil Process, Investigations, Proactive Drug/Gang unit, and Patrol.
- **Corrections:** The Corrections Division is responsible for the detaining of individuals arrested and awaiting court proceedings and incarcerated individuals serving a sentence.
- **Court Security:** Responsible for ensuring the safety of employees, the Law and Justice Center, and the general public transacting business within the Livingston County Law and Justice Center, including the Judicial Courts.

Functions: OPTIONAL SERVICES PROVIDED BY DEPARTMENT

- **Community Service:** The Sheriff's Department continually seeks opportunities to be involved with our community including, ALICE active threat training in schools, Touch a Truck program at schools, K-9 Demonstrations, Informational booths at Fairs, Classroom visits in schools and DUI demonstrations for Drivers Education.
- **Inmate Housing Program:** Fulfilling contractual intergovernmental agreements with the United States Marshals Service and Cook County Sheriff's Office on housing Federal and Cook County detainees within our Corrections Facility for a fee.
- **Animal Control:** Enforcement of County and State Laws pertaining to animals within Livingston County. Collection of County fee's relating to Registration and Vaccinations. The Animal Control Division consists of one Deputy that performs Animal Control duties in

conjunction with his regular Patrol Functions, a Secretary dedicated to Animal Control Operations and one civilian part time Animal Control Officer.

2020 Highlights:

- Safer Schools Initiative in daily working order. This program allows Law Enforcement to be able to view real time video at all of the Schools in Livingston County if a crisis situation would ever occur.
- Expanded on the P2D2 program. In cooperation with PTHS, deputies and students joined together to get out into the public and collect prescriptions in cases where residents could not make it to a drop off facility. This program allows for County residents to drop off their unused prescription medications.
- Transport Officer positions work to alleviate some of the workload and overtime incurred transporting Federal Inmates to Court Proceedings and Hospital details.
- Began negotiations with the Federal Marshall's Service for the building of a Livingston County medical unit. This would increase revenue as well as alleviate the need to transport local inmates for medical treatment.
- Expanded School Resource Officer (SRO) Program. As part of safer schools in Livingston County, another full-time position was created for Woodland High School for the 2019-2020 school year. There are now 3 full-time School Resource Officers. This program is funded jointly by the Schools and Livingston County. (I changed the wording)
- Renewed the town contract program with a town patrol deputy assigned to work primarily in the Flanagan and Odell areas.
- During the COVID-19 crisis deputies stepped up efforts to ensure the department safety as well as the public.
- Extra patrols and intelligence was gathered during the potential for rioting and protests on behalf of those who appeared to be anti-police or violent to the community we live in.

2021 Goals and Objectives:

- Continue to expand on the Sheriff's safer schools initiative with more training for officers and provide police presence in the schools that the Sheriff's office is responsible for.
- Finalize agreement with the Federal Marshall's service and the County board.
- Hoping to add an additional K9 to the program. This will allow for additional and overlapping coverage on shifts throughout the year.
- Continuation of the SRO program at all three schools and revisiting adding one at Prairie Central School.
- Seek additional grants and local funding to replace equipment as it becomes outdated.
- Working drug enforcement "Interdiction Teams" to combat the various illegal drugs that are trafficked through and being brought into Livingston County. This "Team" would be similar to the Proactive Patrol Unit that was once in place.

SHERIFF
FISCAL YEAR 2021 BOARD APPROVED BUDGET

SHERIFF - DEPARTMENT 200

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 2,336,962 | 3,117,106 | 3,029,000 | 2,972,823 | 3,024,000 |
| Total Dept | 2,336,962 | 3,117,106 | 3,029,000 | 2,972,823 | 3,024,000 |

SHERIFF - DEPARTMENT 200

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 1,808,603 | 1,974,690 | 2,112,180 | 2,114,283 | 2,205,166 |
| Contractual Svcs | 57,771 | 62,741 | 63,250 | 63,030 | 63,250 |
| Commodities | 93,440 | 100,040 | 110,750 | 105,768 | 110,750 |
| Total Dept | 1,959,814 | 2,137,471 | 2,286,180 | 2,283,081 | 2,379,166 |

2021 Revenue Budget Analysis: The Sheriff's department revenues all fall under the "Fees, Fines & Charges for Services". Specifically this consists of Fees & Fines assessed in Court cases, the charge for the services to Federal Inmates (Federal Inmate Housing) and the charge to the schools for the SRO program. Revenues for FY2021 are expected to remain similar to FY2020. The Jail has added 16 additional beds which would allow for a slight increase in the revenue from the Federal Inmate Housing Program.

2021 Expenditure Budget Analysis: The only expenditure increase is in Personnel Services which is from contractual increases between the Union and the County board as well as non-union standard increases.

JAIL
FISCAL YEAR 2021 BOARD APPROVED BUDGET

JAIL - DEPARTMENT 201

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Expenditures | | | | | |
| Personnel Svcs | 1,895,994 | 1,984,377 | 1,843,695 | 1,880,190 | 1,864,726 |
| Contractual Svcs | 593,703 | 749,011 | 761,000 | 755,235 | 813,000 |
| Commodities | 152,962 | 133,866 | 176,400 | 158,395 | 176,400 |
| Total Dept | 2,642,659 | 2,867,254 | 2,781,095 | 2,793,820 | 2,854,126 |

2021 Expenditure Budget Analysis: Personnel increases are from contractual increases between the Union and the County Board as well as non-union standard increases. Full-time and part-time positions for the Federal Inmate Transport team were created in FY2019 and have helped to alleviate some overtime and also reduce the workload for the staff. The increase in contractual services is due to inmate medical and meal expenses, which have yearly increases as a part of our agreements with the vendors.

ANIMAL CONTROL (DEPARTMENT 235)

Submitted by: Tony Childress, Livingston County Sheriff

Classification – Public Safety

Background: It is the mission of Livingston County Animal Control to provide professional, comprehensive, and effective enforcement of all pertinent State, County, and local citations of authority pertaining to animal control and care in partnership with those who live and work in Livingston County. Livingston County Animal Control has a vital impact on the quality of life as it pertains to all animals and pets.

Department Created By: *Illinois Compiled Statutes (510 ILCS 5/3) Animal Control Act*

Function: MANDATED BY STATE STATUTE

- Provides rabies control through rabies registration. Enforces state and local laws regarding rabies vaccination and registration of dogs. Provides temporary shelter for stray, abandoned and unwanted animals.

**ANIMAL CONTROL
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

ANIMAL CONTROL DEPARTMENT 235

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 59,571 | 57,612 | 58,000 | 37,100 | 58,000 |
| Total Dept | 59,571 | 57,612 | 58,000 | 37,100 | 58,000 |

ANIMAL CONTROL DEPARTMENT 235

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 33,890 | 31,994 | 35,173 | 35,173 | 36,115 |
| Contractual Svcs | 38,500 | 41,312 | 45,000 | 42,600 | 45,000 |
| Commodities | 12,676 | 9,401 | 12,500 | 12,000 | 12,500 |
| Total Dept | 85,066 | 82,707 | 92,673 | 89,773 | 93,615 |

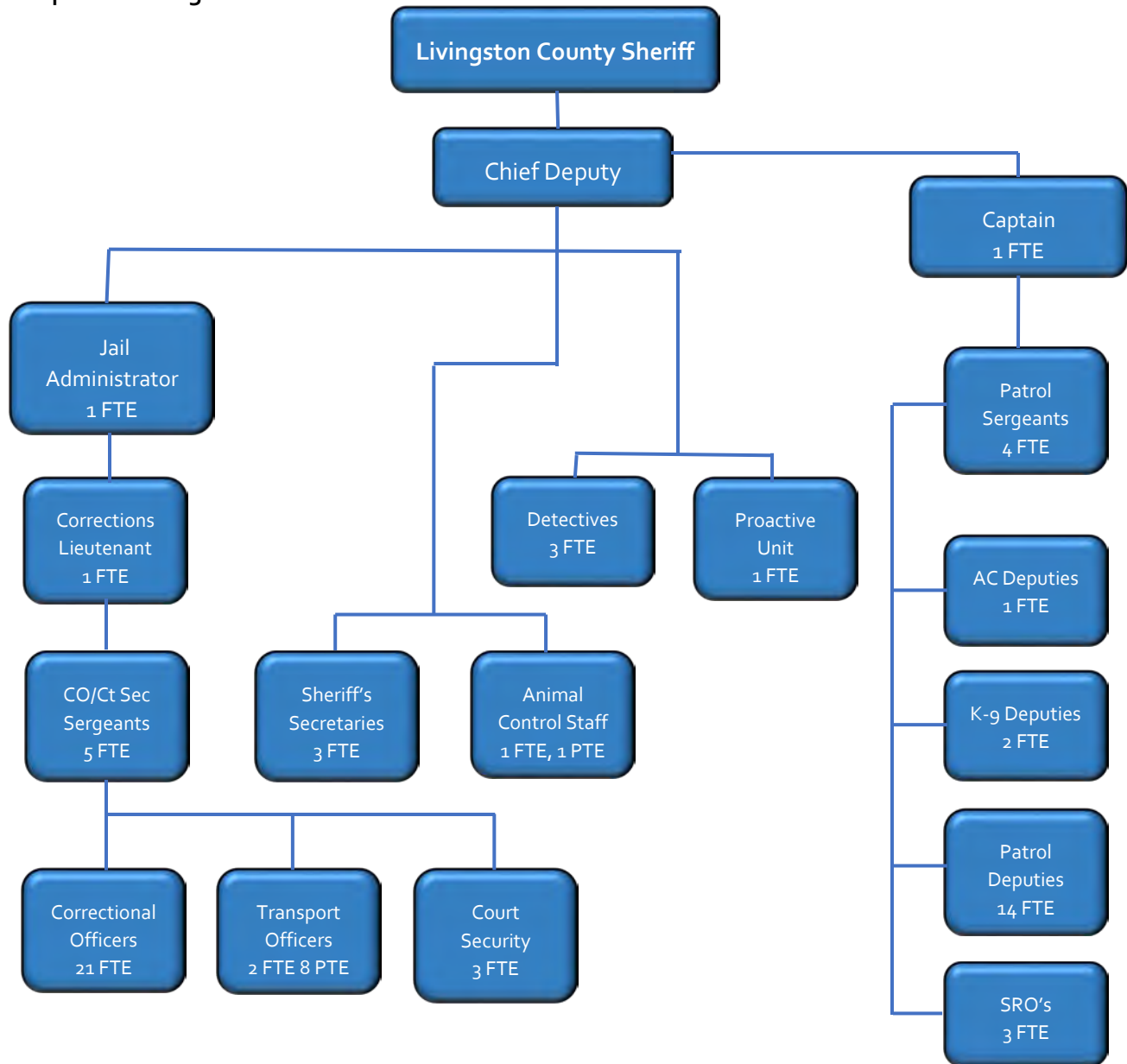
2021 Revenue Budget Analysis: Expected revenues for 2021 are similar to the 2020 revenues.

2021 Expenditure Budget Analysis: Expenditures for 2021 are expected to remain close to the same as 2020. The only exception would be purchasing supplies and equipment for the Emergency Animal Disaster Preparedness. These supplies would be stored for emergency purposes in case of a natural disaster that may displace companion animals for a short period of time, requiring a temporary shelter.

Full Time Equivalents History (Sheriff, Jail & Animal Control):

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 64 | 63 | 71 | 67 | 67 |

Department Organization Chart:



CO= Correction Officer
 SRO= School Resource Officer
 AC= Animal Control

ANIMAL CONTROL – LOW COST SPAY/NEUTER FEES - FUND 204
Submitted by: Tony Childress, Livingston County Sheriff

Fund Created By: *Illinois Compiled Statute (510 ILCS 92).*

Funded by: Animal Control Fees

Background: In 2005 the General Assembly passed the Illinois Public Health and Safety Animal Population Control Act [510 ILCS 92], also known as “Anna’s Law”, to create the Illinois Public Health and Safety Animal Population Control Program. Local veterinarians are encouraged to participate in this program and then they are reimbursed for their services.

Function: To work with local veterinarians to offer low cost spay/neuter for Livingston County residents who meet the eligibility requirements.

ANIMAL CONTROL LOW COST SPAY/NEUTER – FUND 204
FISCALYEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$53,094

ANIMAL CONTROL FUND 204

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 10,481 | 9,674 | 12,500 | 6,120 | 12,500 |
| Interest | 315 | 1,434 | 500 | 540 | 500 |
| Total | 10,796 | 11,108 | 13,000 | 6,660 | 13,000 |

ANIMAL CONTROL FUND 204

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Contractual Svcs | 13,919 | 35,961 | 19,000 | 19,000 | 19,000 |
| Total | 13,919 | 35,961 | 19,000 | 19,000 | 19,000 |

Estimated Ending Fund Balance: \$47,094

2021 Revenue Budget Analysis: Expected revenues for 2021 are similar to the 2020 revenues.

2021 Expenditure Budget Analysis: Through June of FY2020 we have seen about a 25% increase over FY2019. This is due to expansion of the program through a new ordinance. In FY2021 we expect to see an increase over FY2020 as more people become aware of the expanded program. The program is now broader; including cats and shots/vaccinations for companion animals being spayed or neutered.

COURT SECURITY – FUND 263

Submitted by: Tony Childress, Livingston County Sheriff

Fund Created By: *Illinois Compiled Statute 5/5-1103*

Background: A county board may enact by ordinance or resolution for a court services fee dedicated to defraying court security expenses incurred by the sheriff in providing court services or for any other court services deemed necessary by the sheriff to provide for court security.

Classification: Special Revenue Fund

**COURT SECURITY FUND 263
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$24,286**COURT SECURITY FUND 263**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 49,959 | 59,079 | 50,000 | 56,000 | 50,000 |
| Interest | 18 | 334 | 11 | 106 | 11 |
| Total | 49,977 | 59,413 | 50,011 | 56,106 | 50,011 |

COURT SECURITY FUND 263

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Misc Expenses | 0 | 0 | 0 | 0 | 0 |
| Transfers to Other Funds | 50,000 | 50,000 | 50,000 | 50,000 | 49,712 |
| Total | 50,000 | 50,000 | 50,000 | 50,000 | 49,712 |

Estimated Ending Fund Balance: \$24,585

2021 Revenue Budget Analysis: The fees have remained fairly steady and no changes are expected for FY2021.

2021 Expenditure Budget Analysis: The only expense is a transfer to the general fund which is the salary of one Court Security Officer.

SHERIFF DRUG TRAFFIC PREVENTION – FUND 280

Submitted by: Tony Childress, Livingston County Sheriff

Classification: Special Revenue Fund

Function: This fund is to collect fines (a percentage of the street value) in drug related cases. These funds are used for the purchase of drug prevention related materials such as anti-drug informational material and additional approved misc. expenses.

**SHERIFF DRUG TRAFFIC PREVENTION FUND 280
FISCALYEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$7,086**SHERIFF DRUG TRAFFIC FUND 280**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 286 | 83 | 1,000 | 200 | 1,000 |
| Misc Revenues | 115 | 0 | 0 | 0 | 0 |
| Interest | 7 | 63 | 20 | 43 | 20 |
| Transfers from Other Funds | | | | 673 | |
| Total | 408 | 145 | 1,020 | 916 | 1,020 |

SHERIFF DRUG TRAFFIC FUND 280

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Misc Expenses | 3,099 | 0 | 2,500 | 2,500 | 2,500 |
| Total | 3,099 | 0 | 2,500 | 2,500 | 2,500 |

Estimated Ending Fund Balance: \$5,606

2021 Revenue Budget Analysis: The revenue from these fines has remained consistent over the last several years and no changes are expected for FY2021.

2021 Expenditure Budget Analysis: The expenditures will be used for printed anti- drug material, and equipment to be used for the prevention of drug violence and crimes.

ARRESTEES MEDICAL COSTS – FUND 281

Submitted by: Tony Childress, Livingston County Sheriff

Background: This fund is supported by a \$10 fine per criminal case which is ordered by the Judge.**Classification:** Special Revenue Fund**ARRESTEES MEDICAL COSTS FUND 281
FISCALYEAR 2021 BOARD APPROVED BUDGET****Estimated Beginning Fund Balance: \$4,749****ARRESTEES MEDICAL COSTS FUND 281**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 4,220 | 8,646 | 7,000 | 8,000 | 7,000 |
| Interest | 2 | 3 | 3 | 2 | 3 |
| Total | 4,222 | 8,648 | 7,003 | 8,002 | 7,003 |

ARRESTEES MEDICAL COSTS FUND 281

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Transfers to Other Funds | 4,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Total | 4,000 | 7,000 | 7,000 | 7,000 | 7,000 |

Estimated Ending Fund Balance: \$4,752**2021 Revenue Budget Analysis:** The fees have remained steady since FY2019 and no changes are expected for FY2021.**2021 Expenditure Budget Analysis:** The only expense is a transfer to the general fund which varies slightly depending on the amount of revenue collected through the year.

E-CITATION - FUND 283

Submitted by: Tony Childress, Livingston County Sheriff

Background: "Electronic Citation" means the process of transmitting traffic, misdemeanor, municipal ordinance, conservation, or other citations and law enforcement data via electronic means to a Circuit Clerk. This fund was set up to collect the court fees that are disbursed to the Livingston County Sheriff, as the arresting agency in any of the above cases.

Function: The fee collected is used to defray the cost of establishing and maintaining electronic citations.

E-CITATION FUND 283 FISCALYEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$9,439

E-CITATION FUND 283

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 837 | 849 | 596 | 950 | 596 |
| Interest | 4 | 76 | 4 | 31 | 4 |
| Total | 841 | 925 | 600 | 981 | 600 |

Estimated Ending Fund Balance: \$10,039

2021 Revenue Budget Analysis: The only revenue is the fee that is charged in the above mentioned cases. No changes are expected for FY2021.

2021 Expenditure Budget Analysis: There are no expenses budgeted at this time.

COUNTY CORONER (DEPARTMENT 210)

Submitted by: Danny Watson, Livingston County Coroner

Department Created By: *Illinois Compiled Statutes (55 ILCS 5/Div. 3-3) Coroner.***Classification – Public Safety****Functions: MANDATED BY STATE STATUTE**

- **Unexplained Deaths** - Every Coroner, whenever, as soon as he/she knows or is informed that the dead body of any person is found, or lying within his/her county, whose death is suspected of being: A sudden or violent death; A maternal or fetal death due to abortion or any death due to a sex crime or a crime against nature; A death where the circumstances are suspicious, obscure, mysterious or otherwise unexplained; A death where addiction to alcohol or to any drug that may have been a contributory cause; or A death where the decedent was not attended by a licensed physician; shall go to the place where the dead body is, and take charge of the same and shall make a preliminary investigation into the circumstances of the death.
- **Motor Vehicle Deaths** – In cases of accidental death involving a motor vehicle in which the decedent was (1) the operator or a suspected operator of a motor vehicle, or (2) a pedestrian 16 years of age or older, the coroner shall require that a blood specimen of at least 30cc and if medically possible a urine specimen of at least 30 cc or as much as possible up to 30cc be withdrawn from the body of the decedent in a timely fashion after the accident causing the death to be tested for drugs and alcohol.
- **All Other Deaths** – In all other cases coming within the jurisdiction of the coroner, blood and whenever possible, urine samples shall be analyzed for the presence of alcohol and other drugs. When the coroner suspects that drugs may have been involved in the death, a toxicological examination shall be performed which may include analyses of blood, urine, bile, gastric contents and other tissues.
- **Autopsies** – A complete autopsy must be performed on all children under the age of two who die, and on anyone regardless of age, who dies while in police custody.
- **Inquest** – In cases where the circumstances of death are unclear, an inquest may be held to determine the manner of death

**COUNTY CORONER
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

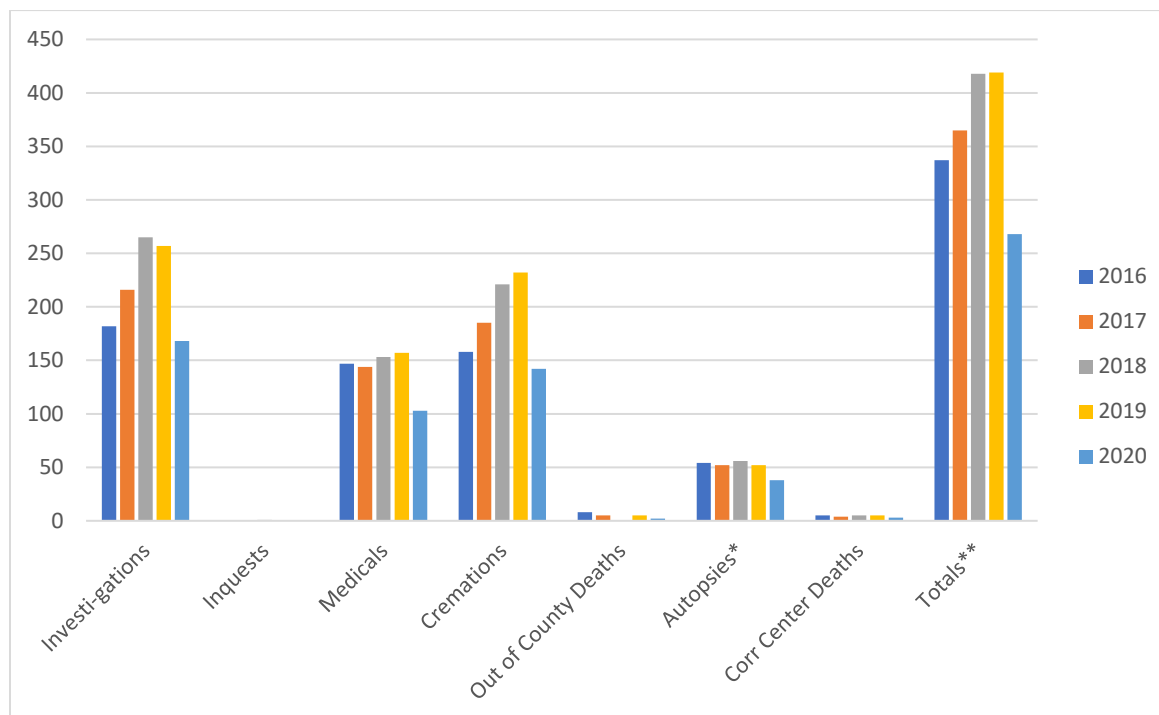
COUNTY CORONER DEPT 210

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 103,522 | 101,216 | 104,902 | 101,000 | 105,448 |
| Contractual Svcs | 105,611 | 97,263 | 76,312 | 90,217 | 76,312 |
| Commodities | 10,935 | 9,292 | 12,200 | 9,100 | 12,200 |
| Total Dept | 220,068 | 207,771 | 193,414 | 200,317 | 193,960 |

2021 Expenditure Budget Analysis: Expenses have remained relatively unchanged, except for personnel costs. The increase reflects the 2% cost of living increase approved by the county board. The contractual services category includes all autopsy and coroner call expenses and also the expenses for training. Commodities include office supplies and OSHA supplies.

Performance Indicators:

| CORONER CONTACTS | | | | | | | | |
|---|---------------------|----------|----------|------------|----------------------------|------------|--------------------------|----------|
| | Investi- gations | Inquests | Medicals | Cremations | Out of County Deaths | Autopsies* | Corr Center Deaths | Totals** |
| 2016 | 182 | 0 | 147 | 158 | 8 | 54 | 5 | 337 |
| 2017 | 216 | 0 | 144 | 185 | 5 | 52 | 4 | 365 |
| 2018 | 265 | 1 | 153 | 221 | 0 | 56 | 5 | 418 |
| 2019 | 257 | 0 | 157 | 232 | 5 | 52 | 5 | 419 |
| 2020 | 168 | 0 | 103 | 142 | 2 | 38 | 3 | 268 |
| * Autopsies does not include External Exams ** Totals includes Investigations, Medicals and Out of County Deaths 2020 Numbers are through July 31, 2020 | | | | | | | | |



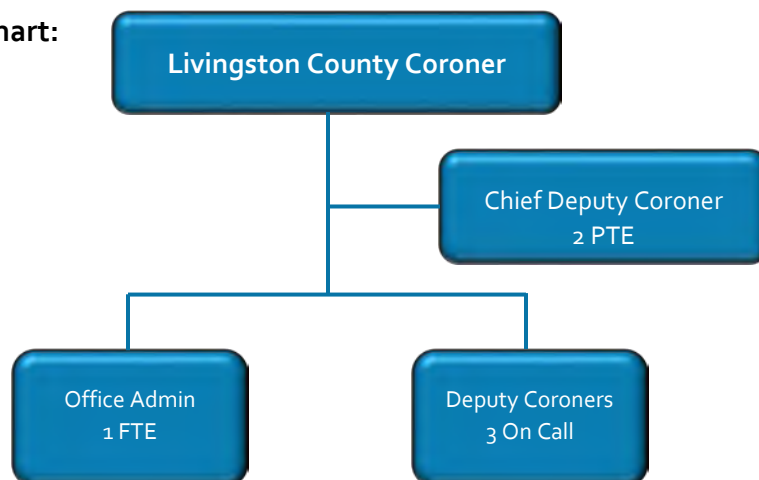
AUTOPSY EXPENSE

| Expense | 12/01/2015- 11/30/2016 | 12/01/2016- 11/30/2017 | 12/01/2017- 11/30/2018 | 12/01/2018- 11/30/2019 | 12/01/2019- 11/30/2020 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Removal (add charge for size and wait time) | \$220.00 | \$235.00 | \$235.00 | \$235.00 | \$235.00 |
| Pathologist | \$875.00 | \$875.00 | \$875.00 | \$875.00 | \$900.00 |
| Morgue Fee (add charge for Xrays, Xray Tech, Storage,Histology) | \$235.00 | \$235.00 | \$235.00 | \$235.00 | \$235.00 |
| Toxicology (Basic testing- added charges for further testing) | \$195.00 | \$199.00 | \$199.00 | \$199.00 | \$199.00 |
| Pathologist Assistant | \$150.00 | \$160.00 | \$160.00 | \$160.00 | \$160.00 |
| Transcriptionist | \$45.00 | \$50.00 | \$50.00 | \$50.00 | \$50.00 |
| Removal-\$35.00 for large body; \$35.00/hr. for wait time. Morgue Fee-\$10.00 per Xray; \$75.00 for Xray Tech; \$20.00 per day storage; Histology varies Toxicology-anything over Basic Testing is an added charge depending on the test. | | | | | |

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 4 | 4 | 4 | 4 | 3 |

Department Organization Chart:



CORONER'S FEES – FUND 285

Submitted by: Danny Watson, Livingston County Coroner

Department Created By: *Illinois Compiled Statutes (55 ILCS 5 /Div. 4-7) Coroner.*

Classification – Public Safety

Background: In 2010, the State of Illinois implemented Public Act 96-1161 which not only increased the coroner fees, but placed all fees collected in the normal operating duties of the Coroner into a special account to be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the coroner's office.

Function:

- Funds the purchase of electronic and forensic identification equipment and other equipment, supplies and expenses needed in the daily operations of the Coroner's Office.

CORONER'S FEES FUND 285 FISCALYEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$29,685

CORONER'S FEES FUND 285

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Grants | 0 | 0 | 0 | 0 | 0 |
| Fees Fines & Charges for Svcs | 15,052 | 15,461 | 15,300 | 16,128 | 15,300 |
| Misc Revenue | 413 | 466 | 400 | 100 | 400 |
| Interest | 21 | 267 | 20 | 104 | 20 |
| Total | 15,486 | 16,194 | 15,720 | 16,332 | 15,720 |

CORONER'S FEES FUND 285

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Contractual Svcs | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 6,000 | 5,500 | 6,000 |
| Transfers to Other Funds | 15,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| Total | 15,000 | 15,000 | 16,000 | 15,500 | 16,000 |

Estimated Ending Fund Balance: \$29,405

2021 Revenue Budget Analysis: Fees include Autopsy Reports, Cremation Permits and Coroner's Fees due from the State of Illinois. This amount has remained about the same the last two years.

2021 Expenditure Budget Analysis: For FY2021 this fund will again be used to purchase equipment. There will also be a transfer back to the General Fund to help defray any overages in the Coroner's department.

SOLID WASTE MANAGEMENT (DEPARTMENT 220)

Submitted by: Charles Schopp, Livingston County Solid Waste Manager

Department Created By: County Board

Classification: Public Safety

Background: The Livingston County Solid Waste Management Plan was developed and approved by the Livingston County Board in 1994. The Solid Waste Management Plan references the host agreements Livingston County has negotiated with the Streator Area Landfill and the Livingston Landfill near Pontiac. The host agreements provide for long term disposal of waste generated within Livingston County, which is a valuable asset for the citizens of the county.

Functions: ESTABLISHED BY COUNTY BOARD

- Analyze and recommend long term waste management systems in Livingston County by addressing issues involving management of household wastes, waste reduction, recycling, reuse, landscape waste management, incineration, transfer stations, and the landfilling of waste.
- Evaluate the need for and type of programs available and feasible, both technically and economically, for recycling or reducing the amount of waste generated in the county.
- Assist in evaluating and administering the Ordinance. This Ordinance applies to the siting of landfills or landfill expansions, and other means of waste management. The Ordinance explains the manner in which Livingston County will evaluate new landfill are proposals.

2020 Highlights:

Successfully completed electronic recycling event in Fairbury, with a second electronic recycling event planned for the last third of the year.

Continued to monitor the Livingston Landfill operations, including copies of information provided to the Illinois Environmental Protection Agency.

2021 Goals and Objectives:

Proposed to administrate two more electronic recycling events. We will continue to monitor the Livingston Landfill Operations, and the other aspects of the Livingston County Solid Waste Plan.

**SOLID WASTE MANAGEMENT
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

SOLID WASTE MANAGEMENT DEPT 220

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 33,907 | 34,336 | 25,254 | 38,450 | 60,756 |
| Contractual Svcs | 31,523 | 34,633 | 43,700 | 29,146 | 43,700 |
| Commodities | 10 | 491 | 1,000 | 600 | 1,000 |
| Total Dept | 65,440 | 69,460 | 69,954 | 68,196 | 105,456 |

2021 Expenditure Budget Analysis: The increase in personnel services is due to a new assistant position that was added in FY2020.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|---------------|---------------|---------------|---------------|---------------|
| 1 | 1 | 1 | 1.5 | 1.5 |

Department Organization Chart:



EMERGENCY SERVICES & DISASTER AGENCY - ESDA (DEPARTMENT 230)
Submitted by: Charles Schopp, Livingston County ESDA Director

Mission Statement: To assist in coordination of functions as may be necessary to prevent, minimize, repair and alleviate injury and damage resulting from a natural or technological disaster.

Department Created By: *Illinois Compiled Statutes (20 ILCS 3305/10) IL Emergency Management Agency Act*

Classification: Public Safety

Background: Per Illinois State Statute, each County shall maintain an Emergency Services and Disaster Agency that has jurisdiction over and serves the entire county, except as otherwise provided under the Illinois Emergency Management Agency Act.

Functions: MANDATED BY STATE STATUTE

- **Emergency Operation Planning** – Each Emergency Services and Disaster Agency shall prepare emergency operation plans for its geographic boundaries that comply with planning, review, and approval standards promulgated by the Illinois Emergency Management Agency, Federal Emergency Management Agency, Illinois and Federal Environmental Protection Agency, and Emergency Management Professional Standards.

Functions: ESTABLISHED BY COUNTY BOARD

- **Liaison** - Work as a liaison between Illinois Emergency Management Agency and local emergency management organizations in coordinating a disaster response and recovery operation.
- **Mitigation** – One of the primary mitigation activities in Livingston County is controlled development of the unincorporated areas that are flood prone to help alleviate damage to property when a flood disaster occurs.
- **Preparedness** – Programs or systems in existence prior to an emergency that can enhance response to an emergency. It is important to know what to do before, during and after a disaster to reduce fear, anxiety, damage, injury and death. Livingston County ESDA has information available to assist in preparing for fires, floods, tornados and winter storms.

2020 Highlights:

The COVID19 Pandemic was the main focus of response in 2020. During 2020 the draft of the update of the Livingston County All Hazards Plan was completed and is awaiting the approval of the Federal Emergency Management Agency and the Illinois Emergency Management Agency. This updated all hazards mitigation plan is proposed to be approved by the County Board in 2021.

2021 Goals and Objectives:

Complete an update of the emergency operations plan, and complete the requirements of the Illinois Emergency Management Agency to stay as an accredited emergency management agency.

**ESDA
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

ESDA DEPT 230

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| State of IL Grant | | 20,035 | | | |
| State of IL Reimb | 16,836 | 9,808 | 6,000 | 6,000 | 6,000 |
| Total Dept | 16,836 | 29,843 | 6,000 | 6,000 | 6,000 |

ESDA DEPT 230

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 13,563 | 13,735 | 20,344 | 20,344 | 20,751 |
| Contractual Svcs | 1,000 | 28,294 | 1,200 | 1,200 | 1,200 |
| Commodities | 1,555 | 1,680 | 5,800 | 5,800 | 5,800 |
| Total Dept | 16,118 | 43,709 | 27,344 | 27,344 | 27,751 |

2021 Revenue Budget Analysis: The regular revenue for this department is a State of Illinois reimbursement for a portion of the ESDA Director's salary. In FY2019, there was grant money received for the Multi-Hazard Mitigation Plan. This was completed in FY2020, so there is no anticipated revenue in FY2021.

2021 Expenditure Budget Analysis: The only increase is in Personnel Services, which reflects a 2% cost of living adjustment approved by the County Board for FY2021.

Full Time Equivalents History:

| FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY2021 |
|----------------|----------------|----------------|----------------|---------------|
| 1 | 1 | 1 | 1 | 1 |

Department Organization:

ESDA Director

CIRCUIT CLERK (DEPARTMENT 300)

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Mission Statement: The mission of the Livingston County Circuit Clerk's Office is to serve the citizens of Livingston County and all participants of the judicial system with courtesy, efficiency, impartiality and in a timely, cost effective manner.

Department Created By: *Illinois Compiled Statute (705 ILCS 105/) Clerks of Courts Act.*

Classification – Judicial

Background: The Circuit Clerk is the administrative and clerical arm of the Circuit Court. The duties include maintaining official court records, recording documents for filing and appeals, serving as a source of data and information for various government agencies and the general public. The Circuit Clerk is responsible for collecting all fines, fees, costs and penalties assessed pursuant to state statutes and County Board resolutions, and distributing those monies on a monthly basis to the county, state, municipalities and townships.

Functions: **MANDATED BY STATE STATUTE**

- **Court Documentation:** The clerks shall attend the sessions of their respective courts, preserve all the files and papers thereof, except in cases otherwise provided by law, and perform all other duties pertaining to their offices, as may be required by law or the rules and orders of their courts respectively.
- **Records:** The clerks shall enter of record all judgments and orders of their respective courts, as soon after the rendition or making thereof as practicable. Unless otherwise provided by rule or administrative order of the Supreme Court, the respective Circuit Clerk shall keep in their offices the following books: (1) A general docket, upon which shall be entered all suits, in the order in which they are commenced; (2) Two well-bound books, to be denominated "Plaintiff's Index to Court Records", and "Defendant's Index to Court Records" to be ruled and printed substantially in a prescribed format; (3) Proper books of record, with indices, showing the names of all parties to any action or judgment therein recorded, with a reference to the page where it is recorded; (4) A judgment docket, in which all final judgments (except child support orders) shall be minuted at the time they are entered, or within 60 days thereafter in alphabetical order, by the name of every person against whom the judgment is entered; (5) A fee book, in which shall be distinctly set down, in items, the proper title of the cause and heads, the cost of each action, including clerk's, sheriff's, and witness' fees; (6) Such other books of record and entry as are provided by law, or may be required in the proper performance of their duties.

Functions: **ESTABLISHED BY COUNTY BOARD**

The fees of the Clerks of the Circuit Court in all counties having a population of not more than 50,000 inhabitants shall be provided by State Statute. In those instances where a minimum and a maximum fee is stated, the Clerk of the Circuit Court must charge the minimum fee listed and may charge up to the maximum fee if the County Board has by resolution increased the fee.

2020 Highlights:

- COVID-19 – The Circuit Clerk's office remained open with a rotation of reduced staffing during the Shelter-In-Place period. Emergency and essential court business was addressed. All filings and payments were processed as usual. Full staffing returned June 1.
- Criminal e-filing for subsequent filings was implemented.

- In preparation for electronic records, scanners were placed in each courtroom for the courtroom clerks' use.
- Computer used daily by clerks were upgraded.

2021 Goals and Objectives:

- Expand the Circuit Clerk's web page with helpful court information.
- Work with the judges towards implementing Electronic Records in all cases.
- Cross training of civil and criminal divisions.

CIRCUIT CLERK FISCAL YEAR 2021 BOARD APPROVED BUDGET

CIRCUIT CLERK DEPT 300

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 644,391 | 704,820 | 659,000 | 587,200 | 621,000 |
| Total Dept | 644,391 | 704,820 | 659,000 | 587,200 | 621,000 |

CIRCUIT CLERK DEPT 300

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 324,972 | 343,120 | 365,411 | 341,267 | 349,157 |
| Contractual Svcs | 3,411 | 4,064 | 3,700 | 2,335 | 4,700 |
| Commodities | 17,910 | 17,269 | 21,270 | 17,581 | 20,270 |
| Total Dept | 346,293 | 364,453 | 390,381 | 361,183 | 374,127 |

2021 Revenue Budget Analysis: The Criminal and Traffic Assessment Act (PA 100-0987) will likely have an effect on revenue received from fines, fees and costs. The Bail Reform Act will continue to have an effect on revenue.

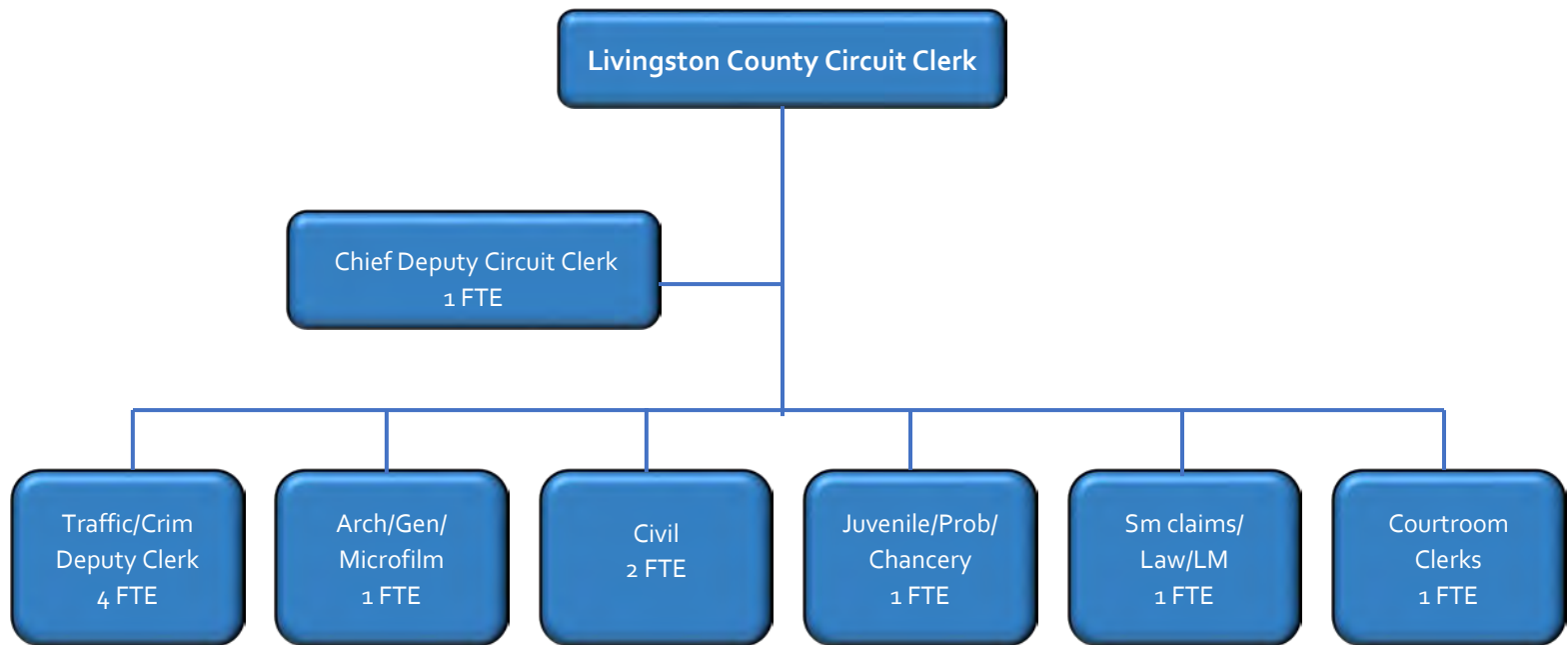
2021 Expenditure Budget Analysis: A decrease in expenditures related to the paper records should be expected once electronic files are implemented. A 2% cost of living increase in salaries is expected.

Performance Indicators: Annual case filings remain consistent.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 12 | 12.5 | 11.5 | 12 | 11 |

Department Organization Chart:



COURT SYSTEMS – FUND 261

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Fund Created By: *Illinois Compiled Statutes (55 ILCS 5/5-1101)***Classification – Judicial**

Background: The Livingston County Board enacted a resolution to collect the following fees: for a Felony, \$50; for a Class A Misdemeanor, \$25; for a Class B or Class C Misdemeanor, \$15; for a Petty Offense or Business Offense, \$10. Also, a \$100 fee for the second and subsequent violations of Section 11-501 of the Illinois Vehicle Code (driving under the influence). Fees are to be paid by the defendant on a judgment of guilty or a grant of supervision.

Function: Additional fees to finance the court system.

**CIRCUIT CLERK COURT SYSTEMS FUND 261
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$6,439

COURT SYSTEMS FUND 261

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 24,621 | 22,788 | 26,000 | 13,000 | 16,000 |
| Interest | 9 | 191 | 6 | 4 | 4 |
| Total | 24,630 | 22,980 | 26,006 | 13,004 | 16,004 |

COURT SYSTEMS FUND 261

| | FY2018 Actual | FY2019 Actual | FY2020 Approved | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Transfers to Other Funds | 24,000 | 25,000 | 20,000 | 10,000 | 15,000 |
| Total | 24,000 | 25,000 | 20,000 | 10,000 | 15,000 |

Estimated Ending Fund Balance: \$7,443

2021 Revenue & Expenditure analysis: The proceeds of all fees enacted under this statute (except for the \$100 fee for subsequent DUI violations) must be placed in the county General Fund and used to finance the court system in the county.

COURT AUTOMATION – FUND 262

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Fund Created By: *Illinois Compiled Statutes (705 ILCS 105/27) Circuit Clerk Automation Fund.*

Classification – Judicial

Background: It is the function of the Court Automation Fund to establish and maintain an automated record keeping system in the Office of the Circuit Clerk. State statute allows for a court automation fee of no less than \$1 and not more than \$25 to be charged and collected on all cases. Currently \$20 is charged on all cases. These fees are to be used for any cost related to the automation of court records, including hardware, software, research and development, and personnel. Expenditures from this fund must be approved by the Circuit Clerk and the Chief Judge.

Function: Funds are to be used to establish and maintain an automated record keeping system in the Office of the Circuit Clerk. Covered costs include hardware, software, research and development, and personnel.

CIRCUIT CLERK COURT AUTOMATION FUND 262 FISCALYEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$197,548

COURT AUTOMATION FUND 262

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 71,266 | 70,205 | 68,000 | 60,000 | 68,000 |
| Interest | 396 | 2,686 | 500 | 1,544 | 500 |
| Total | 71,662 | 72,890 | 68,500 | 61,544 | 68,500 |

COURT AUTOMATION FUND 262

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Capital Outlay | 19,284 | 27,010 | 33,000 | 30,000 | 33,000 |
| Transfers to Other Funds | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Total | 34,284 | 42,010 | 48,000 | 45,000 | 48,000 |

Estimated Ending Fund Balance: \$218,048

2021 Revenue Budget Analysis: The fee to be paid to Court Automation was raised from \$5 to \$20, so revenues have been increasing since 2017.

2021 Expenditure Budget Analysis: The capital expenditures is to cover costs for maintenance and license for computer programming necessary for electronic records and filing.

MAINTENANCE & CHILD SUPPORT

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Fund Created By: *Illinois Compiled Statutes (705 ILCS 105/27.1a) Fees for costs incurred to maintain child support orders for official record of the Court, supported by Livingston County Ordinance passed in 2003.*

Classification – Judicial

Background: In child support and maintenance cases, the clerk, if authorized by an ordinance of the County Board, may collect an annual fee (up to \$36) from the person making payment for maintaining child support records and the processing of support orders to the State of Illinois KIDS system and the recording of payments issued by the State Disbursement Unit for the official records of the Court. This fee shall be in addition to and separate from amounts ordered to be paid as maintenance or child support and shall be deposited into a Separate Maintenance and Child Support Collection Fund, of which the clerk shall be the custodian, ex-officio, to be used by the clerk to maintain child support order and record all payments issued by the State Disbursement Unit for the official record of the Court.

Function: Individuals making child support or maintenance payments are required to pay an annual statutory fee to the Circuit Clerk. The amount of the annual fee in Livingston County is \$24 or \$2 a month.

CIRCUIT CLERK MAINTENANCE & CHILD SUPPORT FUND FISCALYEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$5,641

CIRCUIT CLERK MAINT & CHILD SUPPORT FUND

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 3,318 | 7,595 | 3,500 | 3,500 | 3,500 |
| Interest | 4 | 5 | 6 | 6 | 6 |
| Total | 3,322 | 7,600 | 3,506 | 3,506 | 3,506 |

CIRCUIT CLERK MAINT & CHILD SUPPORT FUND

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Misc Expenses | 0 | 13 | 0 | 0 | 0 |
| Transfers to Other Funds | 3,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| Total | 3,500 | 3,013 | 3,000 | 3,000 | 3,000 |

Estimated Ending Fund Balance: \$6,147

2021 Revenue Budget Analysis: Revenues had been decreasing as payments were not being made and there was not a formal process to enforce payment.

2021 Expenditure Budget Analysis: The only expense in this fund is a transfer to the General Fund to defray some of the Circuit Clerk's departmental expenses. The amount of the transfer is dependent on the amount of revenue that has been collected, so that amount had been decreasing as well.

DOCUMENT STORAGE FEES – FUND 290

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Fund Created By: *Illinois Compiled Statutes (705 ILCS 105/27.3c) Document Storage System.*

Classification – Judicial

Background: It is the function of the Document Storage Fund to establish and maintain a document storage system and to convert the records of the circuit clerk to electronic storage. State statute allows for a court document fee of no less than \$1 and not more than \$25 to be charged and collected on all cases. Currently \$20 is charged on all cases. These fees are to be used for any cost related to the storage of court records, including hardware, software, research and development, and personnel.

Function: Funds are to be used for any cost related to the storage of court records, including hardware, software, research & development, and personnel.

CIRCUIT CLERK DOCUMENT STORAGE FEES FUND 290 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$209,975

DOCUMENT STORAGE FEES FUND 290

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 51,329 | 55,584 | 48,000 | 52,000 | 48,000 |
| Interest | 471 | 2,988 | 500 | 1,040 | 500 |
| Total | 51,800 | 58,572 | 48,500 | 53,040 | 48,500 |

DOCUMENT STORAGE FEES FUND 290

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Misc Expenses | 12,064 | 13,350 | 16,000 | 10,000 | 16,000 |
| Transfers to Other Funds | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Total | 27,064 | 28,350 | 31,000 | 25,000 | 31,000 |

Estimated Ending Fund Balance: \$227,475

2021 Revenue Budget Analysis: The fee to be paid to Document Storage was raised from \$3 to \$15, so revenues are significantly higher than in FY2016 and prior.

2021 Expenditure Budget Analysis: Increase in expenditures is to cover costs for equipment necessary for electronic records and filing.

CIRCUIT CLERK OPERATIONS & ADMINISTRATION

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Fund Created By: *Illinois Compiled Statutes (705 ILCS 105/27.3d) Circuit Clerk Operation and Administrative Fund.*

Classification – Agency

Background: Each Circuit Court Clerk shall create a Circuit Court Clerk Operation and Administrative Fund, to be used to offset the costs incurred by the circuit Court Clerk in performing the additional duties required to collect and disburse funds to entities of State and local government as provided by law. The Circuit Court Clerk shall be the custodian, ex officio, of this Fund and shall use the Fund to perform the duties required by the office.

CIRCUIT CLERK OPERATIONS & ADMINISTRATION FUND FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$52,155

CIRCUIT CLK OPERATIONS & ADMIN FUND

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 9,964 | 14,471 | 8,000 | 8,000 | 8,000 |
| Interest | 21 | 27 | 15 | 15 | 15 |
| Total | 9,985 | 14,498 | 8,015 | 8,015 | 8,015 |

CIRCUIT CLK OPERATIONS & ADMIN FUND

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Misc Expenses | 1,427 | 2,053 | 7,900 | 7,900 | 7,900 |
| Total | 1,427 | 2,053 | 7,900 | 7,900 | 7,900 |

Estimated Ending Fund Balance: \$52,270

2021 Revenue Budget Analysis: The revenue comes from fines ordered by the Judge and fees taken. A percentage of these is to go to the Circuit Clerk Operations and Admin Fund.

2021 Expenditure Budget Analysis: Funds are to be used for items necessary to perform the duties required by the office.

STATE'S ATTORNEY (DEPARTMENT 310)

Submitted by: Randy Yedinak, Livingston County State's Attorney

Mission Statement: Representing the People of the State of Illinois, the Livingston County State's Attorney's Office is charged with the duty to prosecute all crimes and represent the County in litigation, act as legal counsel to the County Board, Elected and Appointed Officials and all County Departments.

Department Created By: *Illinois State Statute (55 ILCS 5/) Counties Code.*

Classification – Judicial

Background: The Livingston County State's Attorney's Office is dedicated to protecting the rights and ensuring the safety of the citizens of Livingston County and supporting the functions of county government. To that end, the State's Attorney's office serves as prosecutor of any person or persons charged with violating the criminal statutes, traffic laws, or conservation laws of the State of Illinois. We support the building of partnerships with law enforcement and the community in an effort to achieve justice, protect crime victims, hold the guilty accountable and deter crime.

Functions: **MANDATED BY STATE STATUTE**

- **Prosecution:** To commence and prosecute all actions, suits, indictments and prosecutions, civil and criminal, in the circuit court for his/her county, in which the people of the State or county may be concerned.
- **Recovery of Debt:** To prosecute all forfeited bonds and all actions and proceedings for the recovery of debts, revenues, moneys, fines, penalties and forfeitures accruing to the State or the county, or to any school district or road district in this county.
- **County Department Representation:** To commence and prosecute all actions and proceedings brought by any county officer in his/her official capacity.
- **County Defense:** To defend all actions and proceedings brought against the county, or against any county or State Officer, in his/her official capacity, within this county.
- **Victim Witness:** Provides guidance and support to victims and victim's families during the prosecution of crime that was committed.

2020 Highlights:

- Continued the transition of all County related legal issues in-house at the State's Attorney's Office thereby reducing the expenditures to outside legal counsel for the last two years.
- Continued a newly enhanced in-house continuing legal education program which will reduce the number of costly conferences and outside training for Assistant State's Attorneys.
- Continued to improve upon relationships with County offices.
- Implemented the County's first Misdemeanor Diversion Program.
- Continued to provide law enforcement training that provides free legal updates to County law enforcement thereby cutting costs for all law enforcement within the County and ensuring quality, localized training.
- Partnered with various schools and agencies within the County to provide school presentations to students on various topics (e.g. Bullying, Drugs, Alcohol, and Social Media Awareness).

- Established relationships that led to new resources available to the County's Drug Court Program

2021 Goals and Objectives:

- Continue to provide training specific to Livingston County law enforcement to allow those personnel to accomplish thorough and effective investigations for matters that the State's Attorney's Office ultimately prosecutes.
- Continue to shift toward electronic case management as well as conduct statistical analysis of criminal dispositions and filings to better identify areas of focused prosecution.
- Increase in-house relevant legal education so as to cut costs spent on outside resources
- Build upon our professional reputation by being actively involved in continuing legal education efforts; including speaking at conferences, various seminars and school functions.
- Partner with inter-county agencies to share resources and reduce the redundancy of efforts.

**STATE'S ATTORNEY
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

STATE'S ATTORNEY DEPT 310

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| State of IL Reimb | 238,703 | 198,328 | 200,414 | 217,137 | 205,629 |
| Total Dept | 238,703 | 198,328 | 200,414 | 217,137 | 205,629 |

STATE'S ATTORNEY DEPT 310

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 550,515 | 562,298 | 571,802 | 578,523 | 587,180 |
| Contractual Svcs | 23,214 | 28,097 | 38,500 | 32,700 | 41,500 |
| Commodities | 21,068 | 13,747 | 23,500 | 16,020 | 23,500 |
| Total Dept | 594,797 | 604,141 | 633,802 | 627,243 | 652,180 |

2021 Revenue Budget Analysis: The State of Illinois reimburses the salary of the State's Attorney and a portion of the salaries of the Assistant State's Attorneys. The State's Attorney's salary was increased as of July 1st, 2020, so there is an increase in the amount that we are reimbursed.

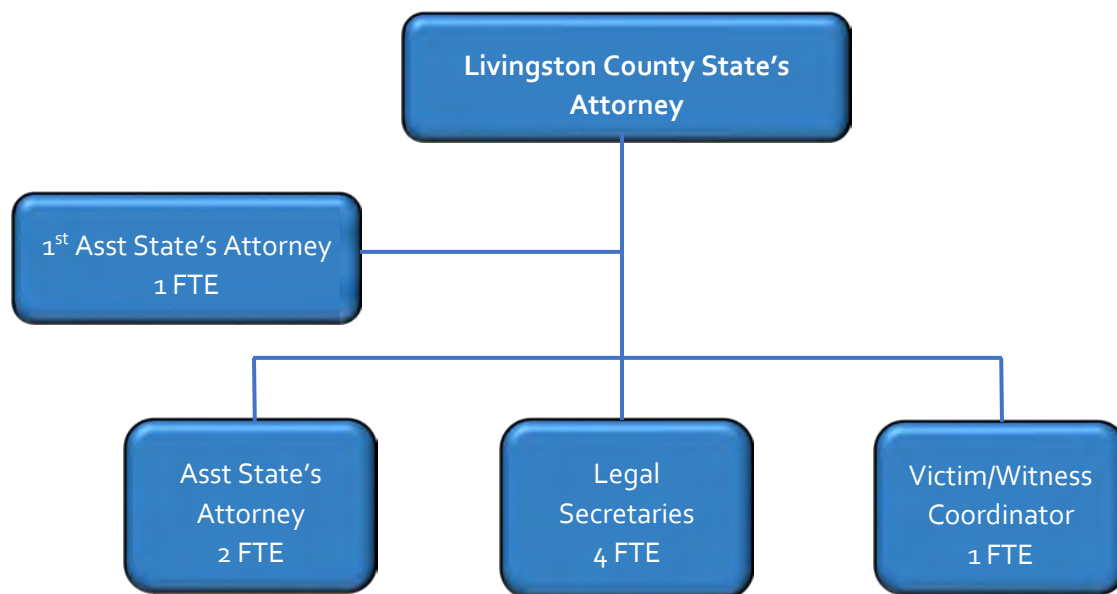
2021 Expenditure Budget Analysis: Personnel expenses make up 90% of the State's Attorney's budget. The increase reflects the 2% cost of living increase which was approved by the County Board and also a 2.7% increase in the State's Attorney's Salary which was given by the State of Illinois beginning July 2020. Contractual services consist of outsourced legal services, trial expenditures and appellate services and have been declining over the last few years.

| Performance Indicators: | 2019 | 2020 (Mid-Way) | 2021 (Projected) |
|-----------------------------------|-------------|-----------------------|-------------------------|
| Traffic Cases Filed | 3528 | 1749 | 4100 |
| Criminal Misdemeanor Filed | 306 | 143 | 315 |
| Driving Under the Influence Filed | 113 | 65 | 120 |
| Criminal Felony Filed | 366 | 198 | 330 |
| Juvenile Abuse & Neglect Filed | 81 | 27 | 60 |
| Juvenile Delinquency Filed | 41 | 14 | 35 |
| Jury Trials Conducted | 14 | 2 | 18 |

Full Time Equivalent History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|---------------|---------------|---------------|---------------|---------------|
| 9.5 | 9 | 9 | 9 | 9 |

Department Organizational Chart:



VICTIM COORDINATOR – FUND 265

Submitted by: Randy Yedinak, Livingston County State's Attorney

Classification – Judicial

Background: This fund is used solely for the purpose of offsetting a portion of the Victim/Witness Coordinator's salary. A grant is received from the State which is applied for every State fiscal year. The grant is then transferred out of this fund to the General Fund at the end of our fiscal year.

**VICTIM COORDINATOR FUND 265
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$26,189**VICTIM COORDINATOR FUND 265**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-----------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Grants | 20,900 | 20,900 | 20,900 | 20,900 | 20,900 |
| Interest | 306 | 455 | 260 | 263 | 260 |
| Total | 21,206 | 21,355 | 21,160 | 21,163 | 21,160 |

VICTIM COORDINATOR FUND 265

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Transfers to Other Funds | 20,900 | 18,000 | 18,000 | 18,000 | 18,000 |
| Total | 20,900 | 18,000 | 18,000 | 18,000 | 18,000 |

Estimated Ending Fund Balance: \$29,349

The only revenues to this fund are the State of Illinois grant and interest.

The only expenditure to this fund is a fund transfer at the end of the year.

STATE'S ATTORNEY DRUG TRAFFIC PREVENTION – FUND 270

Submitted by: Randy Yedinak, Livingston County State's Attorney

Fund Created By: *Public Act 86-1382 of the State of Illinois*

Classification – Judicial

Background: On September 10, 1990, Public Act 86-1382 of the State of Illinois created the Illinois Drug Asset Forfeiture Procedure Act in conjunction with the Illinois Controlled Substances Act and Illinois Cannabis Control Act. Pursuant to these statutes, property may be seized by law enforcement when said property is connected to or used to facilitate a felony violation of the Controlled Substances Act or Cannabis Control Act. 12.5% of all monies and the sale of proceeds of all other property seized and forfeited under this Act shall be distributed to the Office the State's Attorney.

Functions: Proceeds received are to be used solely in the enforcement of laws governing cannabis and controlled substances, for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or at the discretion of the State's Attorney, in addition to other authorized purposes, to make grants to local substance abuse treatment facilities and half-way houses. Said proceeds are not intended to be an alternative means of funding the administration of criminal justice.

2020 Highlights:

- Funded the purchase of relevant legal resources for attorneys within the office to aid in the research of statutes and case law relating to drug enforcement, drafting of criminal search warrants and charges relating to drug enforcement.
- Funded the expenses associated with trainings relevant to drug enforcement for attorneys within the office
- Funded the purchase of 2020 Criminal Law and Procedure and 2018 Illinois Vehicle Code books for attorneys to aid in the prosecution of drug related crimes
- Funds donated to Vermillion Valley Crime Stoppers to establish the County's first Crime Stoppers Program
- Funds used to purchase covert equipment for use by the County's Pro-active Unit

2021 Goals and Objectives: Continue to be aggressive in prosecutions under the Drug Asset Forfeiture Act and Article 36 Forfeiture Act thereby removing the instruments of crime from those that commit qualifying offenses.

STATE'S ATTORNEY DRUG TRAFFIC PREVENTION FUND 270
FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$18,961

STATE'S ATTY DRUG TRAFFIC PREVENTION FUND 270

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|-------------------------------|---------------|---------------|---------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 10,003 | 9,540 | 6,000 | 13,000 | 6,000 |
| Interest | 10 | 120 | 10 | 126 | 10 |
| Total | 10,013 | 9,660 | 6,010 | 13,126 | 6,010 |

STATE'S ATTY DRUG TRAFFIC PREVENTION FUND 270

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|---------------------|---------------|---------------|---------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Expenditures | | | | | |
| Misc Expenses | 6,476 | 11,070 | 10,000 | 10,000 | 10,000 |
| Total | 6,476 | 11,070 | 10,000 | 10,000 | 10,000 |

Estimated Ending Fund Balance: \$14,971

2021 Revenue Budget Analysis: Revenue is hard to predict, as prior to FY2018 the forfeitures were decreasing. In the last few years, revenue has increased as there were some large forfeitures.

2021 Expenditure Budget Analysis: There are a couple expenses that are paid from this fund regularly (cell phone expense for a county Pro-active Unit and data expense for tablets). Any other expenditures are for services or supplies that will aid in the prosecution of drug related crimes. The expense in FY2019 was slightly higher because funds were donated to the Livingston County Sheriff's department to go toward the purchase of and use of drug detecting K-9 officers.

STATE'S ATTORNEY AUTOMATION – FUND 271

Submitted by: Randy Yedinak, Livingston County State's Attorney

Fund Created By: *Public Act 97-673 of the State of Illinois***Classification – Judicial**

Background: On June 1, 2012, Public Act 97-673 of the State of Illinois created a State's Attorney Records Automation Fund for the purpose of offsetting the expenses of record keeping. A \$2 fee is to be paid by the defendant on a judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense and deposited into this fund.

Functions: Fees collected are to be utilized to offset the expenses of record keeping in the State's Attorney Office.

2020 Highlights:

- Funded the entirety of the State's Attorney's Office need for case file folders (approximately 2,000).
- Funded purchases of record keeping equipment.

2021 Goals and Objectives:

With the shift towards electronic case management, funds will be used towards the cost of electronic systems used for viewing case files, exchanging discovery and filing documents electronically.

**STATE'S ATTORNEY AUTOMATION FUND 271
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$10,983**STATE'S ATTY AUTOMATION FUND 271**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 3,594 | 3,709 | 4,000 | 4,000 | 4,000 |
| Interest | 6 | 6 | 5 | 5 | 5 |
| Total | 3,600 | 3,715 | 4,005 | 4,005 | 4,005 |

STATE'S ATTY AUTOMATION FUND 271

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Misc Expenses | 494 | 5,102 | 4,000 | 4,000 | 4,000 |
| Total | 494 | 5,102 | 4,000 | 4,000 | 4,000 |

Estimated Ending Fund Balance: \$10,988

2021 Revenue Budget Analysis: Fees have stayed consistent over the last several years and that is not expected to change at this time.

2021 Expenditure Budget Analysis: Funds will continue to be used to help with the shift towards electronic case management.

Department Created By: *Illinois State Statute (55 ILCS 5/3 – 4000) Counties Code.*

Classification – Judicial

Background: The office of the Public Defender was created by State legislature based on the right to counsel and to due process guaranteed by the Constitution of the United States and the State of Illinois. Public Defenders are licensed attorneys appointed by the court to represent indigent defendants in criminal cases.

Functions: MANDATED BY STATE STATUTE

- **Legal Defense:** The Public Defender provides legal defense representation for felony, misdemeanor, traffic and juvenile delinquency cases. The General Assembly recognizes that quality legal representation in criminal and related proceedings is a fundamental right of the people of the State of Illinois and that there should be no distinction in the availability of quality legal representation based upon a person's inability to pay. Therefore, it is the intent of the General Assembly to provide for effective county public defender systems throughout the State and encourage the active and substantial participation of the private bar in representation of indigent defendants.
- **Juvenile Court:** The Public Defender provides legal counsel at the juvenile court for children and parents in abuse, dependency and neglect petitions.
- **Representation:** The Public Defender is also appointed to represent people subject to involuntary commitment, contempt and extradition proceedings.

2020 Highlights:

At the half year point of the 2020 budgetary year, the Livingston County Public Defender's Office has seen appointments decrease slightly. Most likely due to COVID-19. Appointments in juvenile cases have stayed relatively stable.

2021 Goals and Objectives:

We will continue to seek out ways to move cases in an orderly and efficient manner. We are investigating updating our computer systems to allow attorneys to have quick access to computers in the courtroom for quick research.

**PUBLIC DEFENDER
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

PUBLIC DEFENDER DEPT 320

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| State of IL Reimb | 100,810 | 102,986 | 104,252 | 105,853 | 107,381 |
| Total Dept | 100,810 | 102,986 | 104,252 | 105,853 | 107,381 |

PUBLIC DEFENDER DEPT 320

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 222,711 | 212,402 | 227,796 | 222,565 | 226,591 |
| Contractual Svcs | 58,188 | 57,800 | 58,600 | 58,200 | 58,600 |
| Commodities | 5,020 | 5,529 | 4,765 | 4,765 | 4,765 |
| Total Dept | 285,919 | 275,731 | 291,161 | 285,530 | 289,956 |

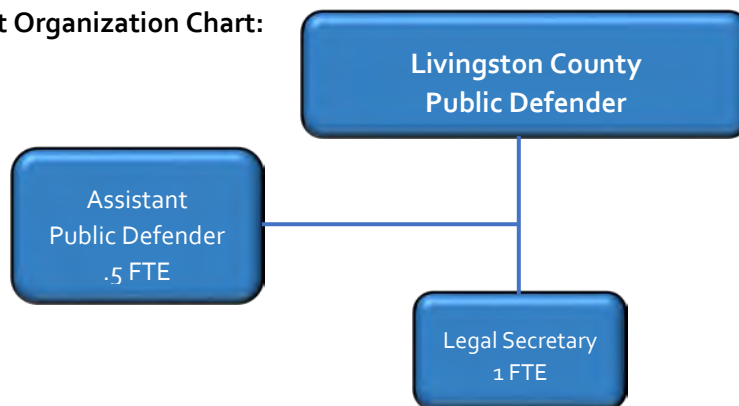
2021 Revenue Budget Analysis: The County follows Illinois State Statute 55ILCS 5/3-4007 in meeting the requirements to receive the 66 and 2/3% reimbursement of the Public Defender's salary. This amount had remained the same for several years. However there have been increases there were approved increases for the State's Attorney in State FY20 and State FY21, which has changed the Public Defender's salary as well as our reimbursement. The office hired a new Assistant Public Defender late in FY2019. This provided some cost savings as the previous assistant had many years of service to the County.

2021 Expenditure Budget Analysis: The increase to budgeted expenses is due to the approved 2% cost of living increase. All other expenses remained constant.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|---------------|---------------|---------------|---------------|---------------|
| 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |

Department Organization Chart:



PUBLIC DEFENDER AUTOMATION – FUND 275

Submitted by: Scott Ripley, Livingston County Public Defender

Fund Created By: *Illinois Compiled Statutes (705 ILCS 135/15-70(10)(a))*

Classification – Judicial

Background: On July 1, 2019, the State of Illinois enacted the Criminal and Traffic Assessment Act. The statute provides for a \$2 fee to be deposited into the Public Defender Records Automation Fund for any petty or business offense that is prosecuted by the State's Attorney.

Functions: Eventually the fees collected will be utilized to offset the expenses of record keeping in the Public Defender's Office.

**PUBLIC DEFENDER RECORDS AUTOMATION FUND 275
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$1,281

**PUBLIC DEFENDER AUTOMATION FUND
275**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 0 | 380 | 100 | 900 | 800 |
| Interest | 0 | 0 | 1 | 1 | 1 |
| Total | 0 | 380 | 101 | 901 | 801 |

Estimated Ending Fund Balance: \$2,082

2021 Revenue Budget Analysis: Since this fund was newly created in FY2019, it is hard to predict the amount of fees that will be collected. FY2020 is the first full year of revenue and it is estimated to be higher than expected. Conservatively, the fees are \$75-\$100 per month.

2021 Expenditure Budget Analysis: There are no budgeted expenses at this time.

CIRCUIT COURT (DEPARTMENT 330)

Submitted by: Jennifer Bauknecht, Resident Circuit Judge, 11th Circuit

Mission Statement: The Illinois Judicial Conference adopted the following mission statement in 2019 for the Illinois Judicial Branch: "To protect the rights and liberties of all by providing equal access to justice, resolving disputes, and upholding the rule of law pursuant to the powers and duties entrusted to us by the Illinois Constitution.

Department Created By: *Illinois Compiled Statute (705 ILCS 35/) Circuit Courts Act.*

Classification – Judicial

Functions: MANDATED BY STATE STATUTE

- **Jury Commission:** The Jury Commission has a budget separate from the Court, but falls under the discretion of the Chief Judge. (See Jury Commission (Department 340))
- **Please see Exhibit 1:** The Circuit Court budget consists primarily of statutorily mandated expenses. These expenses depend in large part on factors outside the Circuit Court's control.

2020 Highlights:

- A considerable portion of our budget is allocated for jury trials. Due to the COVID-19 public health emergency, jury trials were suspended during the months of March, April, May and June. We are resuming trials in August, but will only conduct 1 jury trial at a time. (Typically we have 2 courtrooms scheduled for trials during jury weeks, sometimes 3). As a result, we will see a significant reduction in the number of jury trials for FY '20. When regular court operations resume, we anticipate approximately 20-25 jury trials per year based on trends before COVID-19.
- Although our overall case filings have been trending downward, the majority of the decrease continues to be attributed to a decrease in traffic filings. Most although other categories are steady, except juvenile abuse and neglect cases which continue to rise. Case filings are triggered by a number of factors outside the control of the judiciary. Those categories requiring the majority of judicial time and resources remain steady. We expect these trends to continue.
- We continue to see a need for language interpreters and fitness evaluations and believe the recommended budget adequately accounts for those trends.
- We expect the Pre-sentence Evaluation Fees line item to continue to increase to meet statutorily required evaluations for both pre-trial risk assessments and in connection with pre-sentence investigations. The trend toward requiring a pretrial risk assessment and supervision recommendation continues. During its May 2020 Term, the Illinois Supreme Court created the Illinois Supreme Court Commission on Pretrial Practices Implementation Task Force ("Task Force") to implement the recommendations set forth in the final report of the Supreme Court Commission on Pretrial Practices. We will continue to work with the Probation Department to implement these changes in a cost-effective manner.

- We have seen an increase in our Westlaw/Books line item due to the decreased revenue in the Law Library Fund. When available, that fund is used to pay for the judges' access to Westlaw.

2021 Goals and Objectives: Every effort is made to operate the judicial branch of government as fiscally conservatively and responsibly as possible for the taxpayers of Livingston County while at the same time ensuring the timely and effective administration of justice. Toward that end, we strive to submit budgets that are both reasonable and realistic and then work within those budgets. These recommendations represent our best estimate as to what is reasonably necessary to maintain the effective administration of justice for the people of Livingston County.

**CIRCUIT COURT
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

CIRCUIT COURT DEPT 330

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|-------------------|---------------|---------------|---------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Revenues | | | | | |
| State of IL Reimb | 1,786 | 181 | 0 | 4,351 | 0 |
| Total Dept | 1,786 | 181 | 0 | 4,351 | 0 |

CIRCUIT COURT DEPT 330

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|---------------------|----------------|----------------|----------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Expenditures | | | | | |
| Personnel Svcs | 115,399 | 117,071 | 122,898 | 120,673 | 127,015 |
| Contractual Svcs | 109,870 | 110,751 | 140,800 | 99,404 | 134,800 |
| Commodities | 22,774 | 26,329 | 22,000 | 29,185 | 28,000 |
| Total Dept | 248,043 | 254,150 | 285,698 | 249,262 | 289,815 |

2021 Revenue Budget Analysis: The State of Illinois reimbursement is for interpreter expenses incurred in criminal cases. We are uncertain how long we will be receiving this reimbursement and as such, we did not budget an amount for FY2020.

2021 Expenditure Budget Analysis: (See Exhibit 1)

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|---------------|---------------|---------------|---------------|---------------|
| 4.25 | 3.5 | 4.25 | 4.25 | 4.25 |

Department Organization Chart:

- The Livingston County Circuit Court is one of 5 counties within the Eleventh Judicial Circuit. The Chief Judge of the Circuit oversees the operations of all counties within the Circuit. Each county or division therein has a presiding judge who is either elected or appointed depending on the county. In Livingston County, the Resident (Presiding) Judge is elected. Additional Judges are assigned to the county by the Supreme Court and pursuant to census data. Judicial salaries are paid by the State with a nominal contribution from the county. Currently, we have 3 judges assigned to regularly hear cases in Livingston County.
- The Circuit Court Department has 3 full-time judicial secretaries who report to their respective judges. No overtime is expected.
- The Circuit Court Department also has several part-time jury bailiffs & matrons. We estimate approximately 1000 jury bailiff hours each year, but that number varies greatly depending on the number and length of jury trials. Bailiffs and Matrons are paid hourly with no benefits. No overtime is expected.

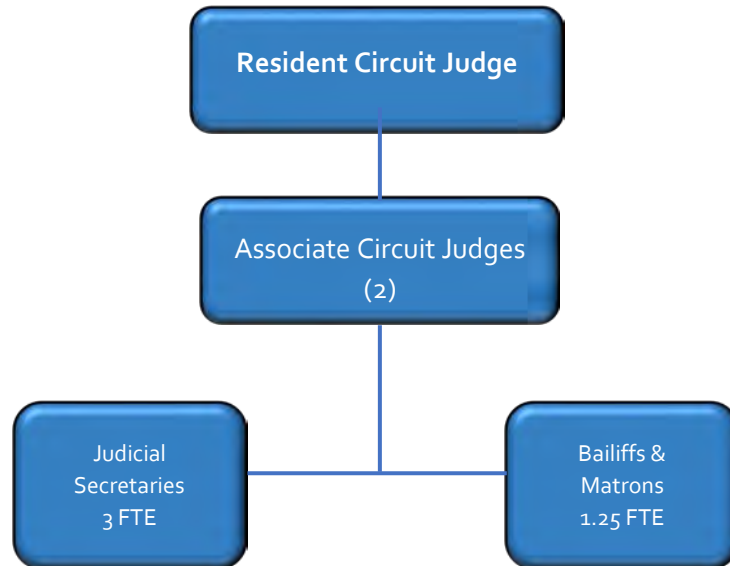


EXHIBIT 1

- Spec. Pros. Fees:** 55 ILCS 5/3-9008(a): "Whenever the State's attorney is sick or absent, or unable to attend, or is interested in any cause or proceeding, civil or criminal,...the court...may appoint some competent attorney to prosecute or defend such cause...
(c) ...Prior to the signing of an order requiring a county to pay for attorney's fees or litigation expenses, the county shall be provided with a detailed statement of the invoice describing the fees.."
- Jurors Fees:** 55 ILCS 5/4-11001: "**Each county shall pay** to grand and petit jurors for their service in attending courts the sum of...". The circuit judges in each circuit shall prescribe by rule the times of calling grand and petit juries in each of the counties of the circuit and the periods for which the jurors shall serve. (705 ILCS 35/4).
- PSI Eval Fees:** 730 ILCS 5/5-3-1: "A defendant shall not be sentenced for a felony before a written presentence report of investigation is presented to and considered by the court...[can be waived EXCEPT in felony sex offense cases]...
...5/5-3-2(b): "The investigation shall include a physical and mental examination of the defendant when so ordered by the court...The **cost of such examination shall be paid by the county** in which the trial is held...In cases involving felony sex offenses in which the offender is being considered for probation...the [presentence] investigation **shall include** a sex offender evaluation by an evaluator approved by the Board."
- Transcript Fees/
Reporter Supplies
& Equip.:** 705 ILCS 75/6: "The reasonable fees of a court reporter incurred in preparing the transcript of proceedings for purposes of appeal in cases in which a minor had been found to be abused, neglected or dependent shall be fixed by the court...Any portion of such fees which the person is unable to pay **shall be paid from the general fund of the county.**"
- Court Appt. Counsel:** 725 ILCS 5/113-3: (a) "Every person charged with an offense shall be allowed counsel...In all cases, except where the penalty is a fine only, if the court determines that the defendant is indigent and desires counsel, the Public Defender shall be appointed as counsel. (b)If ...the court finds that the rights of the defendant will be prejudiced by the appointment of the Public Defender, the court shall appoint as counsel a licensed attorney at law of this State...(c) Upon the filing with the court of a verified statement of services rendered the **court shall order the county treasurer of the county of trial to pay counsel** other than the Public Defender a reasonable fee."
- Court Appt Phys:** 725 5/104-11(b): "Upon request of the defendant that a qualified expert be appointed to examine him or her to determine prior to trial if a bona fide doubt

as to his or her fitness to stand trial may be raised, the court, in its discretion, may order an appropriate examination...the **court shall enter an order on the county board to pay such expert a reasonable fee** stated in the order”.

725 ILCS 5/104-13(e): “Upon request by the defense and if the defendant is indigent, the court may appoint, in addition to the expert or experts chosen pursuant to subsection (a) of the Section, a qualified expert selected by the defendant to examine him and to make a report...upon the filing with the court of a verified statement of services rendered, the **court shall enter an order on the county board to pay such expert a reasonable fee** stated in the order.”

Interpreter Fees:

CRIMINAL CASES: 725 ILCS 140/1: “...If the court finds the accused incapable of so understanding or so expressing himself, the court shall appoint an interpreter for the accused...” 140/3: “The courts shall determine a reasonable fee for all such interpreter services **which shall be paid out of the general county funds.**”

CIVIL CASES: 735 ILCS 5/8-1403: “Whenever any person is a party or witness in a civil action in this State, the court shall, upon its own motion or that of a party, determine whether the person is capable of understanding the English language and is capable of expressing himself or herself in the English language so as to be understood directly by counsel, court, or jury. If the court finds the person incapable of so understanding or so expressing himself or herself, the court shall appoint an interpreter for the person whom he or she can understand and who can understand him or her. All appointments for court interpreters in civil matters shall be pursuant to the Illinois Supreme Court Language Access Policy...”

Illinois Supreme Court Language Access Policy, Section 9: “No fee shall be charged to any Limited English Proficient Person for the appointment of an interpreter...**The cost of providing interpreter services shall be the responsibility of the county or court that has jurisdiction** over the judicial proceeding for which the interpreter was appointed. In determining the amount of compensation to be paid to the interpreter, the presiding judicial officer shall follow the fee schedule for interpreters established by the chief circuit judge. (Note- we can and do apply for reimbursement through the Supreme Court whenever possible).

JURY COMMISSION (DEPARTMENT 340)

Submitted by: Jennifer Bauknecht, Resident Circuit Judge, 11th Circuit

Department Created By: (See Circuit Court)

Classification – Judicial

Function:

- A list of all Illinois driver's license, Illinois Identification Card, and Illinois Person with a Disability Identification Card holders, all claimants for unemployment insurance, and all registered voters of the county is prepared for use in selecting eligible citizens for their civic duty of serving as a juror. The Jury Commission is responsible for notifying all selected jurors, and maintaining record of the time spent as a juror, and the mileage traveled in order to reimburse the juror.

JURY COMMISSION FISCALYEAR 2021 BOARD APPROVED BUDGET

JURY COMMISSION DEPT 340

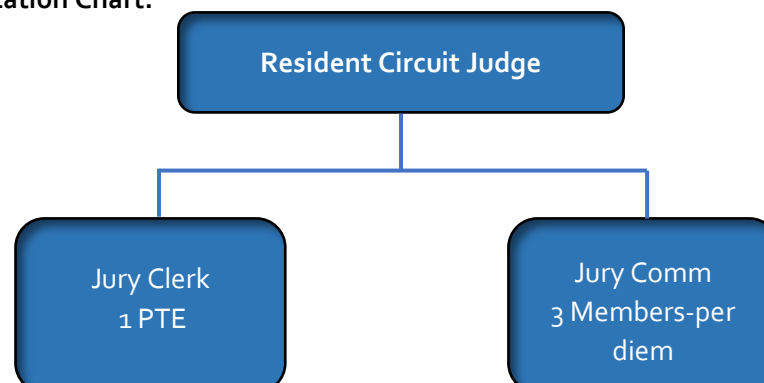
| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 9,597 | 10,397 | 14,838 | 11,160 | 15,124 |
| Contractual Svcs | 0 | 0 | 0 | 0 | 0 |
| Commodities | 6,166 | 6,644 | 7,000 | 6,800 | 7,000 |
| Total Dept | 15,763 | 17,041 | 21,838 | 17,960 | 22,124 |

2021 Expenditure Budget Analysis: The increase in budgeted expenses is due to the additional 2% in Personnel Expenses. The commodities budgeted expense has remained the same as FY2019.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| .5 | .5 | .5 | .5 | .5 |

Department Organization Chart:



LAW LIBRARY – FUND 260Submitted by: Jennifer Bauknecht, Resident Circuit Judge, 11th Circuit**Fund Created By:** *per State Statute 55 ILCS 5/5-39001.***Classification – Judicial****Background:** The Law Library is funded by fees as prescribed and set by Senate Bill 0103.**Function:** Provides access to necessary legal information to attorneys and self-represented litigants.**CIRCUIT COURT LAW LIBRARY FUND 260
FISCAL YEAR 2021 BOARD APPROVED BUDGET****Estimated Beginning Fund Balance: \$8,283****LAW LIBRARY FUND 260**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 16,997 | 13,245 | 17,500 | 12,000 | 11,500 |
| Interest | 4 | 2 | 5 | 1 | 5 |
| Total | 17,001 | 13,247 | 17,505 | 12,001 | 11,505 |

LAW LIBRARY FUND 260

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Misc Expenses | 21,587 | 12,188 | 15,000 | 3,000 | 9,000 |
| Transfers to Other Funds | 2,084 | 2,030 | 2,081 | 2,081 | 2,075 |
| Total | 23,671 | 14,219 | 17,081 | 5,081 | 11,075 |

Estimated Ending Fund Balance: \$8,713**2021 Revenue Budget Analysis:** The revenue consists of fees that are collected in court cases.**2021 Expenditure Budget Analysis:** The expenses are for the on-line information services and/or books. There is also a transfer to the General Fund to cover personnel/administrative expenses.

COURT SERVICES (DEPARTMENT 350)

Submitted by: Ron Baker, Director/Chief Probation Officer

Mission Statement: The primary mission of the Livingston County Probation Department is to enhance community safety by holding offenders accountable while guiding them with the use of rehabilitative tools, resources and services to improved decision making with the goal of a safe, productive and law-abiding future.

Department Created By: Illinois Compiled Statutes (730ILCS 110 (Adult) and 705 ILJCA (Juvenile))

Classification: Judicial

Background: Court Services provides probation supervision and other services for adult and juvenile offenders as required by statute and determined by the local Circuit Court and the Chief Judge of the 11th Judicial Circuit.

Functions: MANDATED BY STATE STATUTE

- **Probation Services:** Court Services primary responsibilities are to serve the courts, to take charge of and watch over persons sentenced to probation and to preserve complete and accurate records of all cases served. The Probation Department recognizes that crime is an injury which harms the victim, community and offender and that recognition drives our mission and work. Additional duties specifically required by state statute include:
- **Pre-Trial and Pre-Sentence Investigations:** Investigations of the background of a person as ordered by the Court specifically including a history of criminal involvement and other life aspects to aid the Court in judicial decision making.
- **Community Service Program:** A program of reasonable public or community service for those offenders ordered to complete public service work by the Court
- **Administrative Sanction Program:** A program of swift, certain, consistent and graduated sanctions used to address lesser and technical violations by supervised offenders that considers the risk to the community and the needs of offender in imposing correctional interventions with a goal of increasing positive behavior and compliance with court orders, and preserving valuable Court time and attention for serious violations and those offenders unwilling to work with Court Services.
- **Recovery Court Programs:** Programs that provide a team-oriented supervision and court experience for specialized populations (veterans, those with addictions) that involve intense and comprehensive supervision and treatment with incentives for positive behavior and immediate and graduated sanctions for non-compliance. These programs generally show a higher percentage of treatment success than standard supervision and use fewer resources than incarceration.
- **Probation Service Fee Fund:** Court Services is the recipient and manager of special fees paid by persons sentenced to probation as ordered by the Court. These fees may be spent upon approval of the Chief Judge of the Judicial Circuit. Funds may supplement but not supplant the expenditure of county general funds and should primarily be used to provide services to or programs that support and benefit offenders.

Functions: MANDATED BY THE COURT

- **Electronic Monitoring - Drug Testing:** Programs which utilize technology and in-person intervention to monitor for alcohol and drug use (thus presumably deterring use). Programs utilize electronic, urinalysis and breath monitoring for alcohol use and urinalysis, dermal, oral fluid and hair monitoring for drug use. All offenders on probation (as well as select offenders released on bond) are subject to monitoring.
- **Victim Impact Panel:** An educational program conducted by victims of impaired driving and professionals in related fields of social work with the goal of educating and intervening to prevent future incidents of Driving Under the Influence of alcohol or drugs.
- **Juvenile Intake Screening (Preliminary Conferences):** A program that involves investigation by a Probation Officer of the background and circumstances of all juveniles accused of committing a crime with the goal of determining if diversion from the formal court system is appropriate. All information collected is shared with the State's Attorney, who retains the authority to initiate prosecution and must concur in the diversion. Diversion also preserves valuable Court time for situations requiring Court intervention.
- **Juvenile Pre-Trial Supervision:** A voluntary program available to juveniles for whom it has been deemed appropriate by Probation and the State's Attorney including written apologies, restitution, community service, any needed counseling or services and a period of supervision by a Probation Officer. If completed successfully the program provides the minor the opportunity of diversion from the formal court system, and avoiding the acquiring of a record of involvement in that system.

2020 Highlights:

Several goals have been achieved thus far during 2020 including:

1. The state-certified Livingston County Drug Court continues to operate as designed, providing a needed tool in the multi-agency and multi-level effort to combat the local drug problem.
2. Work is ongoing to transition the Department to the use of new state-mandated third-generation risk and need assessment tools – to ensure that clients are most accurately assessed, properly supervised, and connected with all needed services. A modification of the case planning and case management approach is ongoing towards an officer/client model that is based upon holding offenders accountable, modeling pro-social behavior, encouraging and rewarding good performance and building offender skill sets, all towards a goal of leading offenders to a more law-abiding and healthier lifestyle.
3. Procedures and practices continue to be streamlined to allow for anticipated growth in the number of investigations ordered (due to bond reform) and the number of adult cases supervised (due to a focus on reducing the incarcerated population).

2021 Goals and Objectives:

1. Consideration for expansion of the community service program. Some time ago the role of Court Services in the completion of court-ordered community service was reduced to one of verification of hours completed and being a resource to offenders unable to locate a work site on their own. Historically the Department was more involved with offenders as they located a work site, arranged a work schedule and completed their work. The Department also operated its own work site which cleaned areas of the downtown, completed work for the county maintenance department and was able to complete special projects for local activities and organizations. We will evaluate the possibility of a return to our historical role which will allow us to offset an ongoing loss of worksites, address an increase in the number of hours ordered to be completed by elderly and disabled individuals, again serve as a resource to the county maintenance department, and aid with a local activities and events.
2. The development of a local Victim Impact Panel. Several years ago, Court Services partnered with a not-for-profit organization from Springfield to bring a panel to Pontiac, allowing local offenders who are required to complete a program to do so without traveling (the majority do not have valid driver's licenses). Court Services plans a partnership with the Institute for Human Resources to develop a local panel which would involve a larger number of victims and updated educational information, as well as allow local victims to invest in change and play a role in hopefully preventing future occurrences of Driving under the Influence in Livingston County.
3. Implementation of formal Pre-Trial practices. Nationwide reform of the way bond is determined and set is likely to occur in Illinois in the next 2 years. The most likely model would base the decision of who should remain in custody pending their charge not on the ability to post financial bond but instead on the offender's risk to re-offend while on out bond and the likelihood that they would fail to appear for future hearings. It is expected this will create a significant new workload for Probation as staff of the Department would be responsible for investigating all offenders arrested for serious offenses and utilizing the collected information to complete an evidence-based assessment that would score the defendant for the risks noted above. The Court would then consider that information in determining the custody status of the offender. It is also expected that moderate-risk clients would require in-person supervision by Probation Officers while on bond, creating a second new workload for the Department.
4. The development of a firearms program including formal policy, psychological screening, intensive training (initial and ongoing) and quality equipment that would be used to arm some Department staff with duty firearms as a staff safety measure.

COURT SERVICES
FISCAL YEAR 2021 BOARD APPROVED BUDGET

PROBATION & COURT SERVICES DEPT 350

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|------------------------------|----------------|----------------|----------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Revenues | | | | | |
| State of IL Reimb | 365,532 | 343,200 | 404,463 | 404,463 | 475,000 |
| Fees Fines & Charges for Svc | 0 | 0 | 1,500 | 0 | 1,500 |
| Total Dept | 365,532 | 343,200 | 405,963 | 404,463 | 476,500 |

PROBATION & COURT SERVICES DEPT 350

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|---------------------|----------------|----------------|----------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Expenditures | | | | | |
| Personnel Svc | 617,852 | 616,659 | 641,656 | 640,156 | 649,944 |
| Contractual Svc | 94,933 | 82,817 | 100,350 | 73,624 | 60,500 |
| Commodities | 31,461 | 35,933 | 34,050 | 29,050 | 14,400 |
| Total Dept | 744,246 | 735,409 | 776,056 | 742,830 | 724,844 |

2021 Revenue Budget Analysis:

Revenue collected by Court Services consists of Probation Fees and monies received from the State of Illinois as statutorily-required reimbursement of county costs to operate the Court Services Department. For detailed information regarding probation fees see the section relative to that Fund.

In the instance of state reimbursement notification has been received indicating a reimbursement level of \$475,000 for SFY 2021, maintaining "full funding" by the State (as statutorily defined) in back-to-back years for the first time in more than a decade.

2021 Expenditure Budget Analysis:

FY 2020 spending is on track with our submitted budget, with end of July spending reflecting 61.5% of the budget expended with 66% of the year complete. Final expenditures are anticipated to be less than the amount budgeted.

Court Services has submitted a FY 2021 budget with expenditures of \$724,844, with an additional \$61,000 to be spent directly from the Probation Fee Fund, totaling \$785,844, representing a 2% cost of living increase from the FY 2020 budget, driven solely by anticipated wage increases. Certain other line items were increased or decreased based upon trends in that particular expenditure. Overall, although a slight increase from last year, the FY 2021 budget request remains lower than most recent requests and represents an amount consistent with pre-2017 Department spending.

No capital purchases are anticipated in FY 2021.

Performance Indicators:

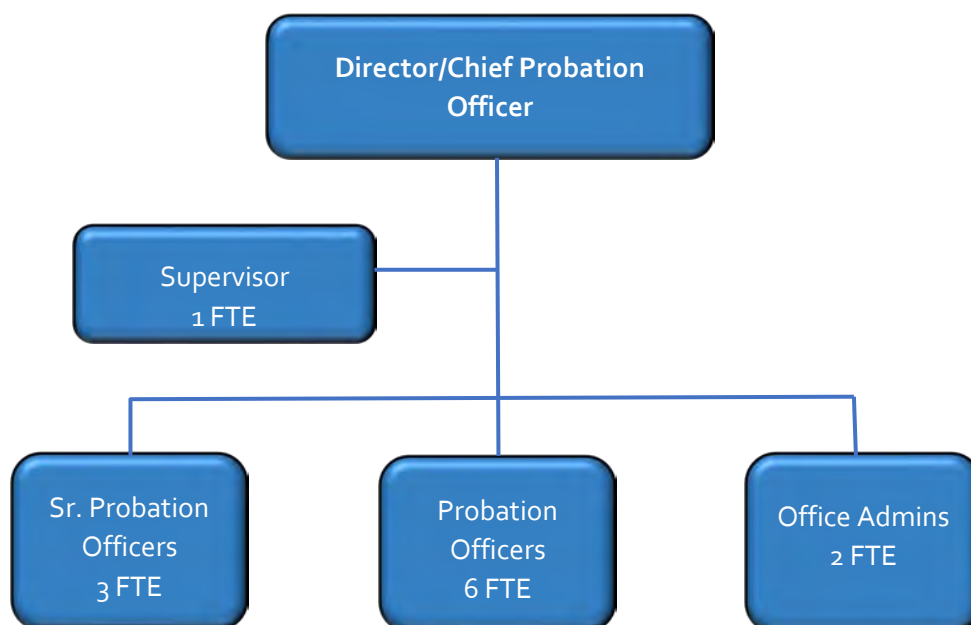
| | 2016 | 2017 | 2018 | 2019 | *2020 |
|--------------------------|---------------|---------------|---------------|---------------|-----------------|
| <u>Item</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Project.</u> |
| Court Investigations | 143 | 114 | 122 | 100 | 85 |
| Diversion Investigations | 267 | 208 | 243 | 210 | 150 |
| Impact Panel Attendance | 58 | 58 | 60 | 57 | 0 |
| Actively Supervised | 590 | 872 | 743 | 770 | 700 |
| Public Service Ordered | 34,471 | 41,812 | 37,814 | 43,590 | 30,628 |

Note: Information is only reflected from 2016 forward to ensure continuity and consistency of data as the Department procured new data management software in late 2015.

*Information for 2020 has been severely impacted by the COVID-19 crisis.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|---------------|---------------|---------------|---------------|---------------|
| 13 | 13 | 13.25 | 13 | 13 |

Department Organization Chart:

PROBATION SERVICES FEES – FUND 264

Submitted by: Ron Baker, Director/Chief Probation Officer

Fund Created By: *Illinois State Statute 730/ILCS 110/15.1***Classification – Judicial**

Background: The Probation Services Fees Fund contains monies collected from persons supervised by Court Services. Fees may only be spent upon approval of the Chief Judge. Funds may supplement but not supplant county general funds.

Function:

- Funds are to be used to provide services to and/or support programs for offenders under the supervision of Probation and Court Services Department.

**PROBATION SERVICES FEES FUND 264
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$98,046**PROBATION SERVICES FEES FUND 264**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 81,348 | 82,982 | 91,200 | 77,600 | 91,200 |
| Interest | 485 | 2,130 | 400 | 630 | 400 |
| Misc Revenues | 0 | 1,593 | 0 | 0 | 0 |
| Total | 81,833 | 86,704 | 91,600 | 78,230 | 91,600 |

PROBATION SERVICES FEES FUND 264

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Contractual Svcs | 2,217 | 0 | 0 | 0 | 43,000 |
| Commodities | | | | | 18,000 |
| Capital Outlay | 4,725 | 900 | 0 | 0 | 0 |
| Misc Expenses | 5,988 | 0 | 0 | 0 | 0 |
| Transfers to Other Funds | 96,894 | 126,139 | 80,600 | 80,600 | 0 |
| Total | 109,824 | 127,039 | 80,600 | 80,600 | 61,000 |

Estimated Ending Fund Balance: \$128,646

2021 Revenue Budget Analysis:

Probation Fees are authorized by statute and collected from offenders (four types of fees are assessed – a one-time \$10 per case fee assessed on all criminal cases, a \$25 per month fee assessed of all offenders actively supervised, and user fees for offenders on electronic monitoring and/or who are drug tested).

It is very difficult to predict the amount of Probation Fees to be collected in advance - it is dependent upon the number of cases filed, the monthly amount ordered by the Court for cases actively supervised (discretion exists to order a lesser monthly amount when an offender does not have the ability to pay) and the amount actually paid by offenders. However, it is anticipated that the amount of fees collected in FY 2021 will be reduced due to the anticipated continuation of an overall downward trend and the COVID-19 crisis.

2021 Expenditure Budget Analysis:

Spending of \$61,000 is anticipated during CFY 2021. This spending consists of various direct services for clients, programming and operational costs. In all Court Services fully supports the expenditures of three line-items of our budget fully from the Probation Fee Fund. Excess fees collected in past years are held in a CD; those monies had grown to a level that allowed Court Services to make needed capital purchases from the Fund over the past 5 years (as opposed to obligating General Fund monies) of approximately \$120,000. The ability to do that in the future is likely to decline, but no significant capital purchases are anticipated for some time. It remains a goal to maintain a balance in the Fund equivalent to the spending of a typical year

Statutorily, Court Services is allowed to assist the county General Fund in coverage of salary expenditures in any year in which the Department is not “fully funded” by the State. Allocated funding for FY21 constitutes full funding so no coverage of a salary with fees will be possible.

NON-DEPARTMENTAL – FUNDED BY: PROPERTY TAX LEVIES, OTHER COUNTY FUNDS OR OTHER FINANCING SOURCES

Classification: General Government

**TORT JUDGMENT FUND 101
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$616,908

TORT JUDGMENT FUND 101

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-----------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues | 650,054 | 593,593 | 650,000 | 650,000 | 665,000 |
| Misc Revenues | | | | 4,020 | |
| Interest | 134 | 158 | 300 | 120 | 300 |
| Total | 650,188 | 593,750 | 650,300 | 654,140 | 665,300 |

TORT JUDGMENT FUND 101

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Contractual Svcs | 528,830 | 556,653 | 588,500 | 577,418 | 667,000 |
| Misc Expenses | 0 | 0 | 0 | 0 | 0 |
| Transfers to Other Funds | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Total | 553,830 | 581,653 | 613,500 | 602,418 | 692,000 |

Estimated Ending Fund Balance: \$590,208

2021 Revenue Budget Analysis: Tort Judgment & Liability is funded by a property tax levy against the assessed valuation of properties in Livingston County.

2021 Expenditure Budget Analysis: The expenses paid from this fund include Bonds (Notary and Public Official) and Insurance (Auto and General Liability) and Workmen's Compensation. There was a sizeable increase in our General Liability Insurance for 2021 which is a large part of the increase in Contractual Services. There is also an additional one-time expense in Contractual Services for an on-site property appraisal. The only other expense is a transfer back to the General Fund at the end of each fiscal year.

**NON-DEPARTMENTAL – FUNDED BY: PROPERTY TAX LEVIES, OTHER COUNTY FUNDS
OR OTHER FINANCING SOURCES**

Classification: General Government

**UNEMPLOYMENT INSURANCE FUND 102
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$129,937

UNEMPLOYMENT INSURANCE FUND 102

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-----------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues | 29,842 | 29,783 | 15,000 | 15,000 | 15,000 |
| Interest | 214 | 1,072 | 600 | 530 | 600 |
| Total | 30,056 | 30,855 | 15,600 | 15,530 | 15,600 |

UNEMPLOYMENT INSURANCE FUND 102

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 534 | 4,855 | 35,000 | 5,000 | 35,000 |
| Total | 534 | 4,855 | 35,000 | 5,000 | 35,000 |

Estimated Ending Fund Balance: \$110,537

2021 Revenue Budget Analysis: Unemployment Insurance is funded by a property tax levy against the assessed valuation of properties in Livingston County. This levy was decreased beginning in FY2020, as the fund balance is sufficient to cover expenses for over 12 months.

2021 Expenditure Budget Analysis: The only expense paid from this fund is for Unemployment Benefits.

**NON-DEPARTMENTAL – FUNDED BY: PROPERTY TAX LEVIES, OTHER COUNTY FUNDS
OR OTHER FINANCING SOURCES**

Classification: General Government

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) FUND 200
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$1,915,199

IMRF FUND

200

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|----------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues | 1,037,051 | 989,199 | 965,000 | 965,000 | 985,000 |
| Interest | 3,996 | 21,888 | 1,250 | 9,200 | 1,250 |
| Transfers from Other Funds | 28,677 | 20,000 | 20,000 | 20,000 | 0 |
| Total | 1,069,724 | 1,031,087 | 986,250 | 994,200 | 986,250 |

IMRF FUND

200

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 986,597 | 786,133 | 1,000,000 | 960,000 | 975,000 |
| Total | 986,597 | 786,133 | 1,000,000 | 960,000 | 975,000 |

Estimated Ending Fund Balance: \$1,926,449

2021 Revenue Budget Analysis: IMRF is funded by a property tax levy against the assessed valuation of properties in Livingston County and from the Personal Property Replacement Tax allocations as required by State Statute. These funds are restricted for the employee pension and cannot be used for any other purpose. This levy was decreased slightly this year, as the fund balance is sufficient to cover expenses for over 12 months.

2021 Expenditure Budget Analysis: Personnel Services represents the County's contribution toward funding their responsibility of the pension. For 2021 the County's contribution rate decreased from 7.94% to 7.60% for Regular IMRF and decreased from 23.55% to 20.46% for SLEP IMRF (Sheriff's Law Enforcement Plan).

**NON-DEPARTMENTAL – FUNDED BY: PROPERTY TAX LEVIES, OTHER COUNTY FUNDS
OR OTHER FINANCING SOURCES**

Classification: General Government

**SOCIAL SECURITY FUND 201
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$832,669

SOCIAL SECURITY FUND 201

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|----------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues | 699,760 | 697,466 | 705,100 | 705,100 | 745,100 |
| Interest | 1,653 | 7,642 | 2,000 | 4,100 | 2,000 |
| Transfers from Other Funds | 26,560 | 20,000 | 20,000 | 20,000 | 0 |
| Total | 727,973 | 725,108 | 727,100 | 729,200 | 747,100 |

SOCIAL SECURITY FUND 201

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 707,825 | 701,607 | 750,000 | 735,000 | 750,000 |
| Total | 707,825 | 701,607 | 750,000 | 735,000 | 750,000 |

Estimated Ending Fund Balance: \$829,769

2021 Revenue Budget Analysis: The Employer Social Security contribution is funded by a property tax levy against the assessed valuation of properties in Livingston County. These funds are restricted for the employer match of this benefit and cannot be used for any other purpose.

2021 Expenditure Budget Analysis: Personnel Services represents the County's contribution for funding their responsibility of the social security benefit.

NON-DEPARTMENTAL – FUNDED BY: PROPERTY TAX LEVIES, OTHER COUNTY FUNDS OR OTHER FINANCING SOURCES

Classification: General Government

Background: The University of Illinois Extension in Livingston-McLean-Woodford Counties offers quality educational opportunities for area residents. This extension office is funded through four primary sources: Federal government (Smith-Lever funds), State government General Revenue funds (through U of I's appropriation line), State government County Board Match funds (through the Department of Agriculture; a match of county-raised funds), and County funds (through Extension referendums and/or county/public donations). The role of Extension is integral, as many people in our county turn to them for help with a variety of issues.

**COUNTY EXTENSION EDUCATION
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$0

COUNTY EXTENSION EDUCATION

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|-----------------------|----------------|----------------|----------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Revenues | | | | | |
| Property Tax Revenues | 148,152 | 147,650 | 149,217 | 149,217 | 149,217 |
| Interest | 0 | 0 | 0 | 0 | 0 |
| Total | 148,152 | 147,650 | 149,217 | 149,217 | 149,217 |

COUNTY EXTENSION EDUCATION

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|---------------------|----------------|----------------|----------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Expenditures | | | | | |
| Contractual Svcs | 148,152 | 147,650 | 149,217 | 149,217 | 149,217 |
| Total | 148,152 | 147,650 | 149,217 | 149,217 | 149,217 |

Estimated Ending Fund Balance: \$0

2021 Revenue Budget Analysis: Requested tax levy for FY2021 - \$149,217.

2021 Expenditure Budget Analysis: Exact amount of the requested levy - \$149,217 will be distributed.

VETERANS ASSISTANCE COMMISSION – FUND 202

Submitted by: Tom Bailey, Livingston County VAC Superintendent

Mission Statement: *The Veterans Assistance Commission (VAC) is the central committee for veteran's assistance in Livingston County. The Commission is dedicated to ensuring that no Honorably Discharged living veteran or surviving spouse of a veteran suffers from undue financial hardship.*

Fund Created By: *Illinois Compiled Statutes (330 ILCS 45) Military Veterans Assistance Act.*

Classification: Public Health and Welfare

Background: There are presently 4,000 veterans in Livingston County. The Livingston County Veterans Assistance Commission (VAC), formed by the County Board in 1989 at the request of County veterans' organizations, is operated by and for veterans. The agency is funded by the citizens of Livingston County through a tax levy. The goal of the VAC of Livingston County is to work closely with clients and other agencies to provide and coordinate services and assistance to help eligible veterans and/or their families overcome obstacles and become more independent.

Functions: **MANDATED BY STATE STATUTE**

- **Financial Assistance:** The mandatory function of the Commission is to provide financial assistance to needy veterans, the needy surviving spouse of a veteran, and the minor children of a veteran, not in the veteran's custody.

Functions: **ESTABLISHED BY COUNTY BOARD**

- Provide temporary emergency assistance to qualified indigent veterans and their families.
- Assist in directing veterans and their families to agencies that they are qualified for, providing rides to VA hospitals.
- Assist in filling out forms to apply for veterans benefits including admittance to VA nursing homes, pensions, government markers, VA home loans, applying for medals, medical and service records and copies of DD-214's, upgrading and correction of discharge papers, and appeals.

Performance Indicators:

| VAC SERVICES | FY 2018 | FY 2019 | FY 2020 thru 5/31/20 |
|--|---------|---------|----------------------|
| Number of people contacting the VAC in regards to assistance/information | 1871 | 1592 | 476 |
| Number of Veterans receiving rent assistance | 13 | 12 | 3 |
| Number of Veterans receiving utility assistance | 45 | 31 | 10 |
| Number of Veterans receiving grocery assistance | 46 | 18 | 16 |
| Number of Veterans transported to VA hospitals & Clinics | 509 | 512 | 145 |

| PERSONNEL/VAN EXPENSES | FY 2018 | FY 2019 | FY 2020 thru 5/31/20 |
|--|----------|----------|----------------------|
| Total number of trips provided to Vets to VA Hospitals & Clinics | 334 | 341 | 104 |
| Total hours for van drivers to transport Vets | 2037 | 2,555 | 725 |
| Total pay for van drivers to transport Vets | \$28,186 | \$30,765 | \$8,855 |
| Total mileage for vehicles used to transport Veterans | 65,133 | 66,183 | 19,899 |
| Total Van Expenses | \$9,832 | \$10,296 | \$2,961 |

VETERANS ASSISTANCE COMMISSION FUND 202

FISCAL YEAR 2021 APPROVED BUDGET

Estimated Beginning Fund Balance: \$148,981

VETERANS ASSISTANCE FUND 202

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-----------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Property Tax Revenues | 78,989 | 138,420 | 140,000 | 140,000 | 140,000 |
| Interest | 89 | 730 | 150 | 568 | 150 |
| Misc Revenues | 200 | 50 | 0 | 0 | 0 |
| Total | 79,278 | 139,200 | 140,150 | 140,568 | 140,150 |

VETERANS ASSISTANCE FUND 202

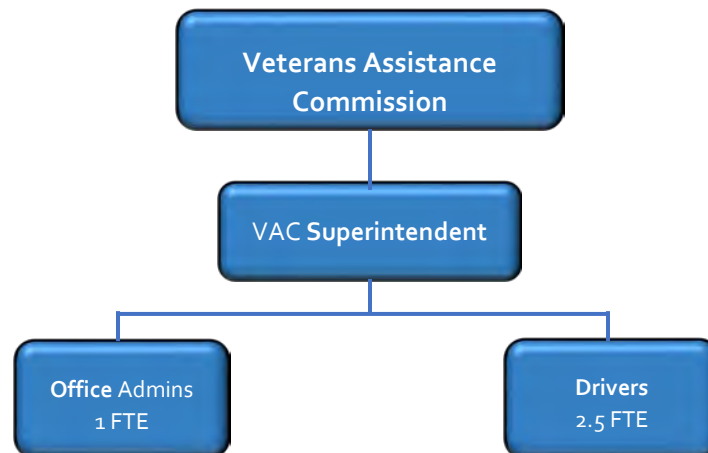
| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 88,933 | 92,644 | 94,777 | 94,777 | 100,222 |
| Contractual Svcs | 18,138 | 22,075 | 24,400 | 18,800 | 22,400 |
| Veterans Assistance Svcs | 18,879 | 16,642 | 26,000 | 22,500 | 23,647 |
| Commodities | 2,141 | 2,062 | 4,850 | 4,200 | 4,850 |
| Misc Expenses | 0 | 0 | 2,000 | 0 | 2,000 |
| Total | 128,091 | 133,424 | 152,027 | 140,277 | 153,119 |

Estimated Ending Fund Balance: \$136,012

2021 Revenue Budget Analysis: The Veterans Assistance Commission is a fund whose responsibilities are set by State Statute and funded mainly by a property tax levy.

2021 Expenditure Budget Analysis: The expenditures for Personnel Services have increased due to the approved 2% cost of living increase. The Contractual Services and Veterans Assistance Services account for the majority of the remaining expenses and include maintenance and upkeep on the 4 vehicles that they use for veteran transportation and Veterans Assistance Services noted in the table on the previous page.

Department Organization Chart:



LIVINGSTON COUNTY HIGHWAY DEPARTMENT

Submitted by: Clay Metcalf, Livingston County Engineer

Funded by: Tax Levies, Fees, and Intergovernmental Funding

Department Created By: *Illinois State Statute (605 ILCS 5/5-101) Illinois Highway Code*

Classification – Transportation

Background: The Livingston County Highway Department (LCHWY) has jurisdiction of 257 centerline miles within Livingston County. The LCHWY conducts maintenance, planning, engineering and construction services on these County Highways. In addition to the county highways, the LCHWY provides planning, engineering and construction engineering for the 30 townships within Livingston County. Additional statutory duties relate to the township road districts which includes supervision of the 30 township's motor fuel tax funds.

Functions: **MANDATED BY STATE STATUTE**

- **Traffic Control Devices:** The County shall place, erect and maintain on county highways all traffic control devices and signs in conformance to the State Manual and Specifications per the current Code. (605 ILCS 5/5-101.10)
- **Maintain Maps:** The County shall indicate the highways under the provisions of the State Statute by marking them upon a map which shows the public roads and section lines in the county and shall file such map with the county clerk. (605 ILCS 5/5-103)
- **Road Project Construction – Planning/Oversight:** Prepare plans, specifications and estimates for all roadways, bridges and culverts to be built by the County, or by one or more road districts, and supervise the construction of all such roadways, bridges and culverts. (605 ILCS 5/5-205.1)
- **Highway Road Liaison:** Act for the County in all matters relating to the supervision of the construction or maintenance of any highway constructed or maintained in whole or in part at the expense of the County. (605 ILCS 5/5-205.2)
- **Road Districts Liaison:** Advise the highway commissioners of the road districts within the County, when requested in writing, and direct, the highway commissioners as to the best methods of construction, repair, or maintenance of township roads. (605 ILCS 5/5-205.3)
- **Archival of Records:** Maintain a record of all contracts or purchases of materials, machinery or apparatus to be used in road construction in excess of \$5,000 approved by the LCHWY in any road district. (605 ILCS 5/5-205.6)
- **Road District Traffic Control:** Provide written approval for traffic control devices to be placed on township roads in conformance to the State Manual and Specifications per the current Code. (605 ILCS 5/6-201.16)
- **Administer Township Motor Fuel Tax:** Per 35 ILCS 505/8 of the Motor Fuel Tax (MFT) Law, the township MFT allotment is disbursed to the County to be spent on township road projects in accordance with 605 ILCS 5/6-701. The moneys spent by the township must be approved by the County Engineer and Department of Transportation prior to expenditure.
Note to Reader: These moneys are not budgeted by the County, but are approximately \$3,000,000 collectively for all 30 townships each fiscal year.
- **Bridge Inventory and Inspection:** Maintain records for all bridges and culverts within the County over 20 feet in length from face of abutment to face of abutment. These structures require Routine Inspections at a minimum of 24 months and some 48 months. There are currently 73 bridges/culverts

on the County system and 388 bridges/culverts on the township system. This is a requirement per the Code of Federal Regulations that is passed onto the State of Illinois and delegated to the County per the Bureau of Local Roads and Streets Manual Chapter 6.

Functions: ESTABLISHED BY COUNTY BOARD

- **Permitting:** Review requests and issue permits, for County highway access to properties that serve both the public and private use; for installation of utilities and other facilities within a County Highway right-of-way; and review and approve oversize and over-weight loads traveling on the County Highway system.
- **Maintenance of Equipment:** Maintain and operate a fleet of 18 vehicles and equipment to provide continuous year-round maintenance on 257 centerline miles.
- **Drainage Studies:** Perform drainage studies in order to properly size new and existing cross road culverts.
- **County Highway Maintenance:** Provide snow and ice removal in the winter months per the LCHWY Winter Operations Policy; mow roadside ditches to improve visibility for the motoring public; spread rock chips to maintain a sturdy pavement structure in the summer months; spray patch locations to maintain a safe roadway profile; miscellaneous pothole and pavement patching as required on the County highways.

2020 Highlights:

- ✓ Completed routine bridge inspections for 179 of the 461 County and Township owned bridges.
- ✓ Inventoried all the structures locate on the County highways for bridges that are less than the 20' in length but greater than 6' in length.
- ✓ Continued to utilize an online oversize and over-weight permitting process to allow for permits to be issued quicker.
- ✓ Completed Phase II for a hot-mix asphalt overlay on CH 6 (Fairbury Rd) from Chestnut St. South to Cropsey.
- ✓ Completed Phase II for the Mortland Bridge located on CH 34 (800E) approximately 0.6 miles north of IL Rt. 17.
- ✓ Completed phase II for the Harms Bridge located in Nebraska Township on 100E Rd.
- ✓ Completed Phase II for the Pfaff Bridge located in Esmen Township on 1400E Rd.
- ✓ Completed Phase II for the Barth Bridge located in Rooks Creek Township on 1600N Rd.
- ✓ Completed Phase II for the Crow Bridge located in Rooks Creek Township on 1600N Rd.
- ✓ Completed Phase III for a Cold-In-Place recycling and hot-mix asphalt paving on CH 3 (Campus Rd North) from IL 17 South to Campus.
- ✓ Completed phase III for the Brown Bridge located in Chatsworth Township on 400N Rd.
- ✓ Completed Phase III for the Telford Bridge located in Union Township on 2500N Rd.
- ✓ Completed Phase III for the Durre Bridge located on the Long Point / Amity Township line on 600E Rd.
- ✓ Completed Phase III for the Ruddy Bridge located in Sunbury Township on 2800N Rd.
- ✓ Updated the 4 year Township Bridge Program, Surface Transportation Program – Bridge and Surface Transportation Program – Rural.
- ✓ Updated the Estimate of Maintenance cost for the County as well as the 30 Townships.

2021 Goals and Objectives:

- ✓ Increase the number of bridge repair jobs performed by our maintenance crew.
- ✓ Continue to provide safe and passable roads to the motoring public within Livingston County.
- ✓ Maintain and improve on the equipment used to maintain the County highways.
- ✓ Continue to inventory all the structures locate on the township roads for bridges that are less than the 20' in length but greater than 6' in length.
- ✓ Complete routine bridge inspections for 193 of the 461 County and Township owned bridges.
- ✓ Complete phase II for the Lucas Bridge located in Newtown Township on 100E Rd.
- ✓ Complete phase II for the Wyllie Bridge located in Union Township on 2900E Rd.
- ✓ Complete phase II for the Kurtenbach Bridge located in Chatsworth Township on 3200E Rd.
- ✓ Complete phase II for a hot-mix asphalt overlay on CH 10 (Weston Road) from Torrance Ave. South to the McLean County Line.
- ✓ Complete Phase III for a hot-mix asphalt overlay on CH 6 (Fairbury Rd) from Chestnut St. South to Cropsey.
- ✓ Complete phase III for the 5 bridges that had their phase II completed in 2020 (Mortland, Harms, Pfaff, Barth, Crow Bridges)
- ✓ Update the 4 year Township Bridge Program, Surface Transportation Program – Bridge and Surface Transportation Program – Rural.
- ✓ Update the Estimate of Maintenance cost for the County as well as the 30 Townships.
- ✓ Develop a plan for the use of Rebuild Illinois Funds for a bondable project on the County Highway system. Townships will be allowed to utilize these funds as part of their General Maintenance Programs.

Performance Indicators:

| | 2019 Actual | 2020 Estimated | 2020 Actual | 2021 Projected |
|--------------------------------------|----------------|-------------------|----------------|-------------------|
| Pavement Striping* | 199 Miles | 199 Miles | 199 Miles | 199 Miles |
| Sealcoat | 20 Mi | 25 Miles | 26.5 Miles | 25 Miles |
| Hot Mix Asphalt Overlay | 3.6 Mi | 5 Miles | 5 Miles | 9.1 Mi |
| Bridge Replacements / Rehabilitation | 3 | 4 | 4 | 5 |

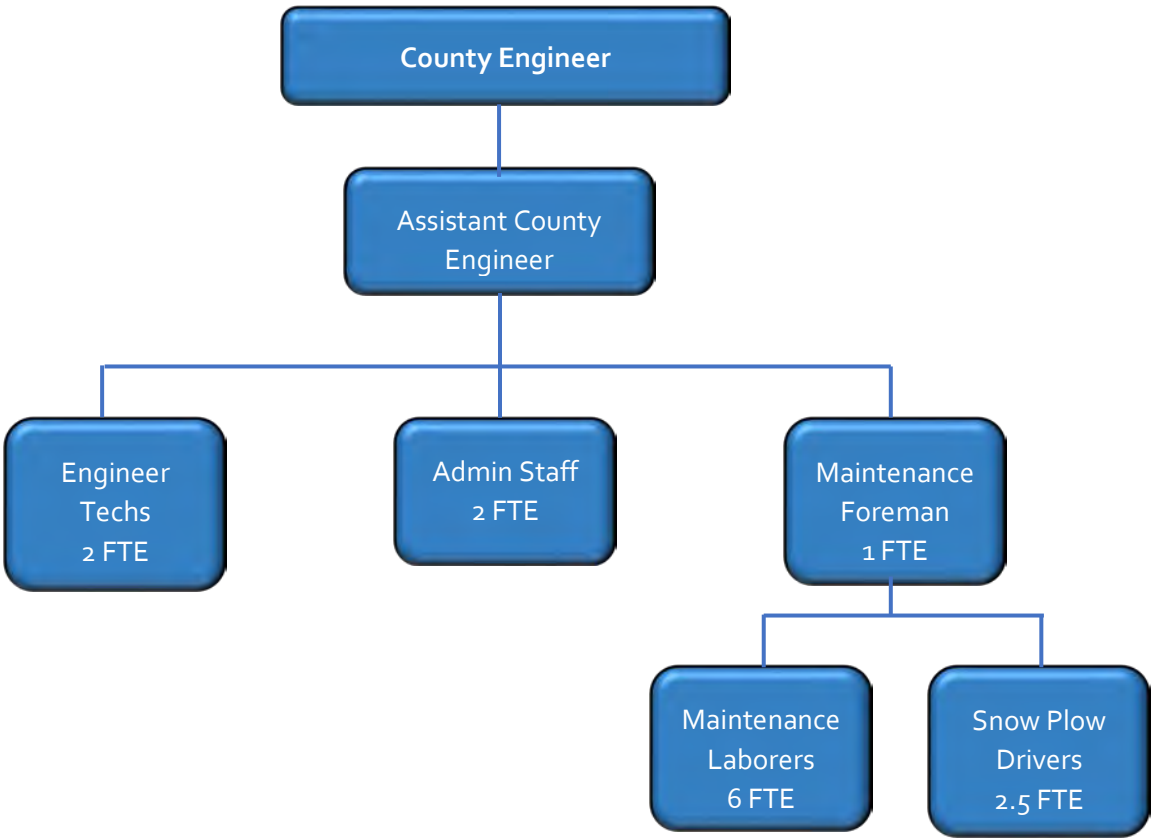
* Miles of pavement striping represents the actual total miles of pavement markings applied, not the amount of centerline miles of roadway. This number also includes any striping done for the township or municipalities.

All 257 miles of County highways have their ditches mowed approximately 3 times a year and the shoulders disked once in early spring.

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY2020 | FY2021 |
|--------|--------|--------|--------|--------|
| 15.5 | 15.5 | 15.5 | 15.5 | 15.5 |

Department Organization Chart:



COUNTY HIGHWAY – FUND 220

Submitted by: Clay Metcalf, Livingston County Engineer

Funded By: Tax Levies, Fees, and Intergovernmental Funding**Fund Created By:** *Illinois State Statute (605 ILCS 5/5-601) Illinois Highway Code*

Background: The County Highway Fund is derived from the County Highway Tax Levy as authorized by State Statute at a rate of 0.10% out of a maximum 0.20% on assessed valuation. The use of these funds is provided for by State Statutes, which state in part: "For the purpose of improving, maintaining, repairing, constructing and reconstructing the County Highways required to be maintained, repaired and constructed by the County, and for the payment of land, quarries, pits, or other deposits of road material required by the County for such purpose, and for acquiring and maintaining machinery and equipment, or for acquiring, maintaining, operating or constructing buildings for housing highway offices, machinery, equipment and materials, used for the construction, repair and maintenance of such highways. All moneys derived from the County Highway Tax shall be placed in a separate fund to be known as the County Highway Fund and shall be used for no other purpose.

**COUNTY HIGHWAY FUND 220
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$973,219**COUNTY HIGHWAY FUND 220**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues | 681,423 | 711,004 | 746,310 | 746,310 | 788,587 |
| Interest | 1,887 | 7,028 | 1,725 | 6,150 | 1,725 |
| Fees Fines & Charges for Svcs | 173,477 | 177,816 | 162,000 | 159,100 | 162,000 |
| Rent | 50,000 | 50,000 | 100,000 | 100,000 | 100,000 |
| Misc Revenues | 38,220 | 63,174 | 27,000 | 22,400 | 27,000 |
| Total | 945,007 | 1,009,022 | 1,037,035 | 1,033,960 | 1,079,312 |

COUNTY HIGHWAY FUND 220

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenses | | | | | |
| Personnel Svcs | 580,219 | 603,492 | 634,300 | 669,300 | 670,800 |
| Contractual Svcs | 59,883 | 33,462 | 75,000 | 60,000 | 60,000 |
| Commodities | 172,983 | 141,640 | 222,000 | 192,000 | 222,000 |
| Capital Outlay | 246,783 | 76,158 | 260,000 | 210,000 | 310,000 |
| Misc Expenses | 12,280 | 8,238 | 14,000 | 14,000 | 14,000 |
| Transfers to Other Funds | 3,000 | 3,000 | 0 | 0 | 0 |
| Total | 1,075,148 | 865,991 | 1,205,300 | 1,145,300 | 1,276,800 |

Estimated Ending Fund Balance: \$775,731

2021 Revenue Budget Analysis: The Highway fund is a property tax levy fund which accounts for 73% of the projected revenue for fiscal year 2020. The remaining 27% is derived from Engineering services provided to the townships, overweight permit fees, equipment rental paid by motor fuel tax and material sales to municipalities.

2021 Expenditure Budget Analysis: The intent of the Highway Fund per State Statute referenced above is to provide for the operations of the department including personnel, equipment, facilities, etc. Personnel Services reflect the salaries and benefits for each County Board approved position within the department. There are currently eight employees covered by a labor contract that was approved in fiscal year 2017. Contractual services includes small road or bridge repairs that require a contractor to be hired and some specialized maintenance activities. Commodities includes items such as fuel, repairs to equipment, office supplies and other material costs for road and bridge repairs/maintenance. Capital outlay consists of purchasing new equipment ranging from pickups to snow plow trucks. Fiscal year 21 has been increased in Capital Outlay from FY 20 as the department continues to update an aging fleet as demonstrated with an earlier Equipment Needs study. Miscellaneous Expenses include advertising, postage & UPS charges, drug & alcohol testing, union clothing allowance, membership dues and mileage.

COUNTY MOTOR FUEL TAX – FUND 221

Submitted by: Clay Metcalf, Livingston County Engineer

Funded By: Motor Fuel Tax Allotments**Fund Created By:** *Illinois State Statute (35 ILCS 505/) Illinois Highway Code*

Background: The Motor Fuel Tax Law was enacted by the State Legislature in 1929. The Motor Fuel Tax Revenue the County receives is derived from the allotment of State Motor Fuel Tax funds and is distributed to the County on the basis of vehicle registrations within the County. The tax collected by the State before distribution is 19 cents per gallon on all motor fuel used in motor vehicles operating on public highways and recreation type watercraft operating upon the waters of this State plus an additional 2.5 cents (21.5 cents) per gallon on all diesel fuel used in motor vehicles. This rate was in effect since January 1, 1990. The moneys collected by the State from this tax are then distributed per State Statute 35 ILCS 505/8 to the County through monthly allotments. The use of Motor Fuel Tax funds are set by State Statute and include construction and maintenance of highways within the county and designated as County Highways. All expenditures of Motor Fuel Tax moneys are subject to the approval of the State. On July 1, 2019 the state passed legislation that increased the MFT by an additional 19 cents per gallon on all motor fuel plus an additional 5 cents (24 cents) per gallon on all diesel fuel used in motor vehicles. This additional 19 cents is linked to the Consumer Price Index (CPI) and will adjust each year to reflect the increase or decrease in the CPI. Of the 19 cents, 80% went towards Highways/Bridges and 20% went to the Rural Transit Authority.

**COUNTY MOTOR FUEL TAX FUND 221
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$672,568**COUNTY MOTOR FUEL TAX FUND 221**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Other Tax Revenues | 819,300 | 695,170 | 727,000 | 727,000 | 750,000 |
| State of IL Grant | | | | 498,406 | 498,406 |
| State of IL Reimb | 57,050 | 57,989 | 59,000 | 59,150 | 60,000 |
| Interest | 12,003 | 17,781 | 12,550 | 12,550 | 12,050 |
| Misc Revenues | 11,947 | 10,620 | 5,000 | 5,000 | 5,000 |
| Total | 900,300 | 781,560 | 803,550 | 1,302,106 | 1,325,456 |

COUNTY MOTOR FUEL TAX FUND 221

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenses | | | | | |
| Personnel Svcs | 322,975 | 313,597 | 363,000 | 328,000 | 365,000 |
| Contractual Svcs | 234,633 | 312,122 | 850,000 | 850,000 | 755,000 |
| Commodities | 114,164 | 131,702 | 233,000 | 231,000 | 240,500 |
| Capital Outlay | 0 | 0 | 0 | 0 | 498,406 |
| Misc Expenses | 50,000 | 50,000 | 100,000 | 100,000 | 100,000 |
| Total | 721,772 | 807,422 | 1,546,000 | 1,509,000 | 1,958,906 |

Estimated Ending Fund Balance: \$39,119

2021 Revenue Budget Analysis: A majority of Motor Fuel Tax (MFT) revenue comes from monthly allotments distributed by IDOT from the sale of fuel. There have been supplements to this revenue in the past through a Capital Bill and County Consolidated distributions. While the total MFT received from IDOT in 2019 was down slightly from 2018, they did make the County Consolidated amounts whole again in 2020 after legislation passed and the 19 cents per gallon increase was being collected. Fuel sales in 2020 were down somewhat during the months of March and April due to COVID-19, but the following months have been higher than usual so it is anticipated that the overall amount will be more than 2019. A large increase to the MFT fund, also due to legislation, is the Rebuild Illinois Bond Proceeds (RBI Funds). IDOT made a decision to send those distributions two times per year as bonds are sold with no guarantee of future payments.

2021 Expenditure Budget Analysis: Personnel services covers a portion full and part-time employee salaries with some restrictions per MFT policy strictly enforced by IDOT. Contractual services consists of the annual sealcoat program on the County Highway system and other County/IDOT approved contracts for paving or bridge replacement projects. Commodities is made up of materials like signs, sign posts, various aggregates, paint and beads for striping and rock salt for ice control. Miscellaneous expense represents equipment rental payments to the County Highway Fund per IDOT policies. Capital Outlay represents the expenditure of the RBI Funds received to date since money has to be spent on what is being referred to as a "bondable project" before July of 2025.

COUNTY AID TO BRIDGES – FUND 222

Submitted by: Clay Metcalf, Livingston County Engineer

Funded By: Property Tax Levy**Fund Created By:** *Illinois State Statute (605 ILCS 5/5-602) Illinois Highway Code*

Background: Illinois State Statute provides for a County Bridge Fund derived from a County Bridge Fund tax levy with a maximum rate of 0.05% on assessed valuation. All moneys derived from this tax levy must be placed in a separate fund designated as the County Bridge Fund. This fund is to be utilized for meeting one-half the costs of bridge, culvert and drainage structure projects with a road district furnishing the remaining one-half, for other joint bridge projects with any other highway authority through mutual agreements, and for bridges, culverts and drainage structures on County Highways.

COUNTY AID TO BRIDGES FUND 222
FISCALYEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$517,515**COUNTY AID TO BRIDGES FUND 222**

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|-----------------------|----------------|----------------|----------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Revenues | | | | | |
| Property Tax Revenues | 343,497 | 355,569 | 373,232 | 373,232 | 394,416 |
| Misc Revenues | 32,967 | | | | |
| Interest | 684 | 4,318 | 1,600 | 2,600 | 1,600 |
| Total | 377,148 | 359,887 | 374,832 | 375,832 | 396,016 |

COUNTY AID TO BRIDGES FUND 222

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|------------------|----------------|----------------|----------------|------------------|-----------------|
| | Actual | Actual | Budget | Estimated | Approved |
| Expenses | | | | | |
| Contractual Svcs | 87,135 | 104,611 | 150,000 | 150,000 | 150,000 |
| Capital Outlay | 192,323 | 93,737 | 640,000 | 250,000 | 640,000 |
| Total | 279,458 | 198,348 | 790,000 | 400,000 | 790,000 |

Estimated Ending Fund Balance: \$123,531

2021 Revenue Budget Analysis: The County Aid to Bridge (CAB) fund is a property tax levy fund with only a minor amount of interest contributing to the total. The County is currently levying at the maximum 0.05% rate which can only be increased by for a ten year period up to 0.25% by referendum.

2021 Expenditure Budget Analysis: Contractual services includes hiring engineering consultants as required for design of a bridge replacement or repair. Capital outlay is made up of payments to contractors and material suppliers for the county's share of construction expense. A major focus of the Highway Department, Townships and Highway Committee continues to be rehabilitation or replacement of timber pile bridges. Typical replacement cost for a sixty-five foot long township bridge is approximately \$325,000. Livingston County ranks # 3rd in the state of Illinois with the number of structures over 20' in length. We have a total of 468 structures combining those maintained by the County and Townships.

COUNTY FEDERAL AID MATCHING – FUND 223

Submitted by: Clay Metcalf, Livingston County Engineer

Funded By: Property Tax Levy**Fund Created By:** *Illinois State Statute (605 ILCS 5/5-603) Illinois Highway Code*

Background: The Federal Aid Matching Tax Fund is provided for by Illinois State Statute. The maximum rate of 0.05% of assessed valuation is for the purpose of providing funds to pay the County's portion of construction or maintenance of highways on the Federal-Aid Highway network. All moneys derived from the Matching Tax Levy shall be placed in a separate fund and shall be used for no other purpose.

**COUNTY FEDERAL AID MATCHING FUND 223
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$752,678**FEDERAL AID MATCHING FUND 223**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-----------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues | 344,616 | 355,569 | 373,232 | 373,232 | 394,416 |
| Interest | 692 | 8,515 | 1,520 | 4,150 | 1,550 |
| Total | 345,308 | 364,084 | 374,752 | 377,382 | 395,966 |

FEDERAL AID MATCHING FUND 223

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenses | | | | | |
| Contractual Svcs | 0 | 2,820 | 100,000 | 50,000 | 100,000 |
| Capital Outlay | 0 | 68,592 | 1,095,000 | 470,000 | 1,000,000 |
| Total | 0 | 71,412 | 1,195,000 | 520,000 | 1,100,000 |

Estimated Ending Fund Balance: \$48,644

2021 Revenue Budget Analysis: The Matching Tax fund is a property tax levy fund with only a minor amount of interest contributing to the total. A supplement to this fund that is not given directly to the County but applied to Federal-Aid projects as they are constructed is called State Matching Assistance. In order to qualify for this supplemental funding, the County must levy at the maximum 0.05% rate.

2021 Expenditure Budget Analysis: Contractual services includes hiring engineering consultants as required for design of a bridge replacement or repair. Capital outlay is made up of payments to contractors and material suppliers for the county's share of construction expense. The current Federal-Aid Network in Livingston County consists of 258 miles designated as County Highways. Approximately half of this system is paved with Hotmix Asphalt (HMA) while the other half has oil and chip as the wearing surface. Matching Tax Funds can be used to replace structures and place overlays on the portions of HMA. They help supplement Federal-Aid allocations for the county on state let projects. This is a vital resource needed to maintain and upgrade Livingston County's transportation infrastructure.

ROAD USE AGREEMENT – FUND 225

Submitted by: Clay Metcalf, Livingston County Engineer

Funded By: Road Use Agreement Terms**Fund Created By:** *Livingston County Highway Department*

Background: The Road Use Agreement (RUA) fund was created to collect all moneys generated from the RUA Terms between the County and Private/Public Organizations. The RUA's are set up between the County and The Organization intending to utilize the County Highways for a large scale construction project, such as wind farm or gasoline pipeline, prior to construction. The moneys collected by the RUA are typically based on the damage and reduction of the life span to the County highway infrastructure during the construction of the project due to the increased construction traffic. These funds can be spent through a resolution passed by the County Board for similar purposes as the County Highway Fund.

**COUNTY ROAD USE AGREEMENT FUND 225
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$293,148**ROAD USE AGREEMENT FUND 225**

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|-----------------|------------|--------------|------------|---------------|--------------|
| | Actual | Actual | Budget | Estimate d | Approved |
| Revenues | | | | | |
| Interest | 630 | 2,993 | 620 | 1,050 | 1,550 |
| Misc Revenues | 0 | 0 | 0 | 0 | 0 |
| Total | 630 | 2,993 | 620 | 1,050 | 1,550 |

ROAD USE AGREEMENT FUND 225

| | FY2018 | FY2019 | FY2020 | FY2020 | FY2021 |
|------------------|----------|----------|----------------|---------------|----------------|
| | Actual | Actual | Budget | Estimate d | Approved |
| Expenses | | | | | |
| Contractual Svcs | 0 | 0 | 50,000 | 0 | 50,000 |
| Capital Outlay | 0 | 0 | 200,000 | 0 | 200,000 |
| Total | 0 | 0 | 250,000 | 0 | 250,000 |

Estimated Ending Fund Balance: \$44,698

2021 Revenue Budget Analysis: Currently, there are no Road Use Agreements (RUA) in negotiation. In the past we've had RUA's with windfarm and pipeline companies.

2021 Expenditure Budget Analysis: Contractual services under this fund would pay for administrative costs and consulting fees for project design. Capital outlay consists of either facility maintenance needs, planned construction or emergency repairs within the County Highway infrastructure.

Mission Statement: “Assuring conditions in which people can be healthy.”

Philosophy: “Every employee will strive to serve all citizens of Livingston County to prevent disease and promote health.”

Fund Created By: Illinois Compiled Statutes (55 ILCS 5/5-25011) The Livingston County Health Department was established by resolution of the Livingston County Board of Supervisors on June 29, 1966 and operated under the Board of Health Statutes 55 ILCS 5/5-25012 – 5/5 25017. In 1976, by a 3 to 1 margin, there was the successful passage of the health department referendum changing the health department to a tax supported referendum health department.

Classification – Public Health Fund

Background: The core public health services are: Assessment; Policy Development; and Assurance which correlate with the ten essential public health services: Monitor Health; Diagnose & Investigate; Inform/Education/Empower; Mobilize Community Partnerships; Develop Policies; Enforce Laws; Link to/Provide Care; Assure Competent Workforce; Evaluate.

Functions: The Livingston County Health Department is a fully certified health department by the Illinois Department of Public Health providing core public health programs and programs identified by a County Health Assessment Plan to address the needs of the county's population.

- **Health Administration:** Conducts all budgeting/accounting/grants for the department. Disseminates public information by means of written and electronic media. Coordinates staff development, training and certifications. Conducts a Community Health Assessment/Plan on a regular basis. Health Education is provided in the community/school settings. Provides a Case Coordination Unit to assess/facilitate services for senior citizens.
- **Public Health Nursing:** Provides medical and educational programs through grants, fees and local support. These include Communicable Disease Control, STI clinics, Immunizations International Travel Consultations, Home Nursing, Public Health Clinics (Women/School-Employee physicals, TB, Wellness) and EPSDT screens.
- **Environmental Health:** Performs mandated programs on Food, Water and Sewage along with other components such as the Liquor Establishment inspections, Food Sanitation Education Classes, Solid Waste/Nuisance Inspections, Tanning Facility Inspections, and Vector Surveillance.
- **Health Education:** Provides health education on a variety of subjects in the community/school settings. Writes for grants and assists with the Community Health Assessment/plan.

Livingston County Community Health Plan 2020 – 2025 Priorities (submitted to IDPH 6/16/20 for approval)

1. Health Behaviors:

Goal: Promote health and reduce chronic disease risk of Livingston County citizens through the consumption of healthful diets and achievement and maintenance of healthy body weights. Improve health, fitness, and quality of life of Livingston County citizens through daily physical activity. Prevent and control oral and craniofacial diseases, conditions, and injuries, and improve access to preventive services and dental care for the residents of Livingston County.

2. **Behavioral Health, including mental health:**

Goal: Improve the mental health of Livingston County adults and youth through prevention and by ensuring access to appropriate, quality mental health services.

3. **Substance Abuse (not covered under behavioral health):**

Goal: Reduce substance abuse to protect the health, safety, and quality of life for all Livingston County

Grants are for specific programs with individualized performance indicators.

- **Better Birth Outcomes:** Intensive prenatal case management services directed to health birth outcomes.
- **Breastfeeding/Peer Counseling:** To promote and encourage mothers to choose to breastfeed and to offer support and encouragement for a successful breastfeeding experience.
- **Case Coordination Unit:** Assists senior citizens to access services that would allow them to remain in their homes preventing nursing home placement. For low income residents, financial assistance is available to reimburse for identified services.
- **Comprehensive Health Protection:** Includes communicable disease management, environmental health, lead, vision and hearing screening, overdose prevention, and vector control
- **Family Case Management:** Provides comprehensive service coordination to improve the health, social, educational and developmental needs of pregnant women and infants from low-income families.
- **Family Planning:** Provides family planning education and medical care on a sliding fee basis allowing families to choose the contraceptive device that works best for them.
- **HealthWorks:** To ensure each DCFS ward is connected to a primary care provider, ensure that children receive preventive health care and develop health care plans for incorporation into the DCFS service plan.
- **Healthy Families Illinois:** Promotes positive parenting practices and assesses normal infant/child growth and development with an intensive home visiting model.
- **High Risk Infant Follow-up:** To minimize disability in high risk infants by early identification of possible conditions requiring further evaluation, diagnosis, treatment, to promote optimal growth/development, to teach family how to care for high risk infant.
- **Illinois Breast & Cervical Cancer:** Assists women to access gynecologic care for the early detection and timely treatment of breast and cervical cancer.
- **Illinois Tobacco Free Communities:** Promotes smoking cessation and provides regulatory guidance on the Smoke Free Statute.
- **Public Health Emergency Preparedness:** To quickly and effectively respond to and recover from threats by enhancing communications, improving resource management and building surge capacity.
- **School Based Health Clinic:** The purpose of the Center is to improve the overall physical and emotional health of students by promoting healthy lifestyles and by providing available and accessible preventive health care when it is needed.
- **Vision & Hearing Screening:** Provides pre-school and school screening to children to identify vision and hearing difficulties early.
- **WIC:** To improve the health and nutritional status of women, infants and children, to reduce the incidence of infant mortality, premature births and low birth weight; to aid in the development of children and to make referrals to other health care and social service providers.

**PUBLIC HEALTH FUND 230
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$1,785,847

PUBLIC HEALTH FUND 230

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues (PH) | 371,846 | 379,927 | 398,483 | 251,751 | 421,042 |
| Property Tax Revenues (TB) | 26,812 | 0 | 0 | 0 | 0 |
| Interest | 2,056 | 2,343 | 2,500 | 2,341 | 3,000 |
| Fees Fines & Charges for Svcs | 552,513 | 392,454 | 400,650 | 325,534 | 369,114 |
| Grants | 1,372,275 | 1,441,698 | 1,840,115 | 1,845,270 | 2,293,134 |
| Misc Revenues | 39,579 | 41,137 | 51,500 | 39,900 | 53,000 |
| Total | 2,365,081 | 2,257,559 | 2,693,248 | 2,464,796 | 3,139,290 |

PUBLIC HEALTH FUND 230

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Svcs | 1,457,161 | 1,423,992 | 1,597,551 | 1,449,735 | 1,876,918 |
| Contractual Svcs | 183,086 | 138,660 | 221,200 | 173,261 | 231,279 |
| Operating Expenses | 524,344 | 519,500 | 601,000 | 572,625 | 1,070,934 |
| Capital Outlay | 2,379 | 22,942 | 10,000 | 39,000 | 22,841 |
| Miscellaneous | 10,806 | 9,026 | 35,500 | 7,637 | 23,500 |
| Transfers to Other Funds | 18,237 | 62,252 | 0 | 0 | 0 |
| Total | 2,196,013 | 2,176,371 | 2,465,251 | 2,242,258 | 3,225,472 |

Estimated Ending Fund Balance: \$1,699,665

Revenue Budget Analysis:

Revenue to operate the public health department comes from a variety of sources. Grants in 2019 provided 49% of the revenue, fees for services provided 28%, and the tax levy provided 18%. Other sources of revenue include contracts, donations, and Trusts for specific programs/clinics. State reimbursement may be slow for Medicaid and grant reimbursement, so the amount of outstanding funds on each annual report varies.

According to the annual county audit the Rate for the Public Health levy out of a maximum of 0.10000 is listed below:

| | 2018 | 2019 | 2020 | 2021 |
|------|-------------|-------------|-------------|-------------|
| Rate | .05339 | .05176 | .05155 | .05199 |

Expenditure Budget Analysis:

Expenditures are primarily for personnel to implement the programs. In 2019, personnel accounted for 62% of the expenditures and employer health insurance cost contributed another 9% of the total costs. Livingston County is the fourth largest geographical county in the state and mileage was 3% of the expenditures. The H & E building is owned by the county and the health department pays rent to occupy space accounting for 3% of the expenditures. Operational and contractual costs (software/copier/postage machine/labs) account for the

rest of the expenditures (23%). Personnel at the health department are full time (37.5 hrs/wk), part time or PRN. PRN staff members only work as needed and do not receive a benefit package.

Public Health Department Performance Indicators:

| | Fiscal Year 2016 | Fiscal Year 2017 | Fiscal Year 2018 | Fiscal Year 2019 |
|--|---------------------|---------------------|---------------------|---------------------|
| Asthma programs | 9 | 8 | 5 | 0 |
| CCU # of assessments/reassessments | 157 | 183 | 242 | 248 |
| CCU # of Choices for Care screens | 300 | 342 | 431 | 446 |
| Communicable Disease Cases | 258 | 243 | 181 | 133 |
| Communicable Disease Investigations | 38 | 35 | 61 | 58 |
| Family Case Management average monthly caseload | 201 | 193 | 192 | 148 |
| Better Birth Outcomes average monthly caseload | 42 | 38 | 28 | 20 |
| HealthWorks average monthly caseload | 16 | 18 | 23 | 28 |
| Family Planning clinic visits | 861 | 771 | 705 | 657 |
| Family Planning clinic encounters | 2749 | 2088 | 1928 | 1434 |
| Health Education programs | 43 | 63 | 60 | 65 |
| Healthy Families average monthly caseload | 40 | 35 | 28 | 37 |
| Public Health Nursing visits | 626 | 597 | 721 | 490 |
| Homemaking hours of service | 2897 | 2087 | 1676 | 0 |
| Illinois Breast & Cervical Cancer program caseload | 40 | 39 | 51 | 50 |
| Immunizations - Adult given | 2179 | 2158 | 2074 | 2194 |
| Immunizations – Childhood given | 1219 | 1135 | 1226 | 1205 |
| International Travel Consultations | 86 | 140 | 120 | 83 |
| Public Health clinic visits – Physicals | 84 | 205 | 206 | 124 |
| School Based Health Center visits | 4333 | 4649 | 5182 | 4177 |
| STI clinic visits | 334 | 315 | 166 | 129 |
| Smoking cessation –enrolled in program | 41 | 40 | 0 | 0 |
| Number of vision & hearing screenings | 438 | 3543 | 4241 | 5453 |
| Number of clients served in Wellness clinic | 865 | 843 | 1012 | 1151 |
| WIC average monthly caseload | 413 | 371 | 404 | 384 |
| Women’s Clinic visits | 169 | 159 | 173 | 168 |
| Septic Permits issued | 47 | 34 | 54 | 24 |

| | | | | |
|--|-----|-----|-----|-----|
| Water samples received (Non-Community) | 9 | 16 | 7 | 18 |
| Well Permits issued | 25 | 13 | 31 | 16 |
| Food Inspections | 371 | 373 | 336 | 358 |
| Temporary Food Inspections | 67 | 112 | 90 | 64 |
| Tanning Facility Inspections | 8 | 6 | 5 | 3 |
| Nuisance Inspections | 21 | 19 | 8 | 22 |
| WNV mosquito pools tested | 79 | 46 | 65 | 30 |
| Sanitary Surveys completed | 6 | 9 | 8 | 4 |
| Liquor Compliance Inspections | 0 | 24 | 91 | 86 |

Full Time Equivalents History:

| FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY2021 |
|---------|---------|---------|---------|--------|
| 29 | 29 | 26 | 31 | 31 |

Department Organization Chart:

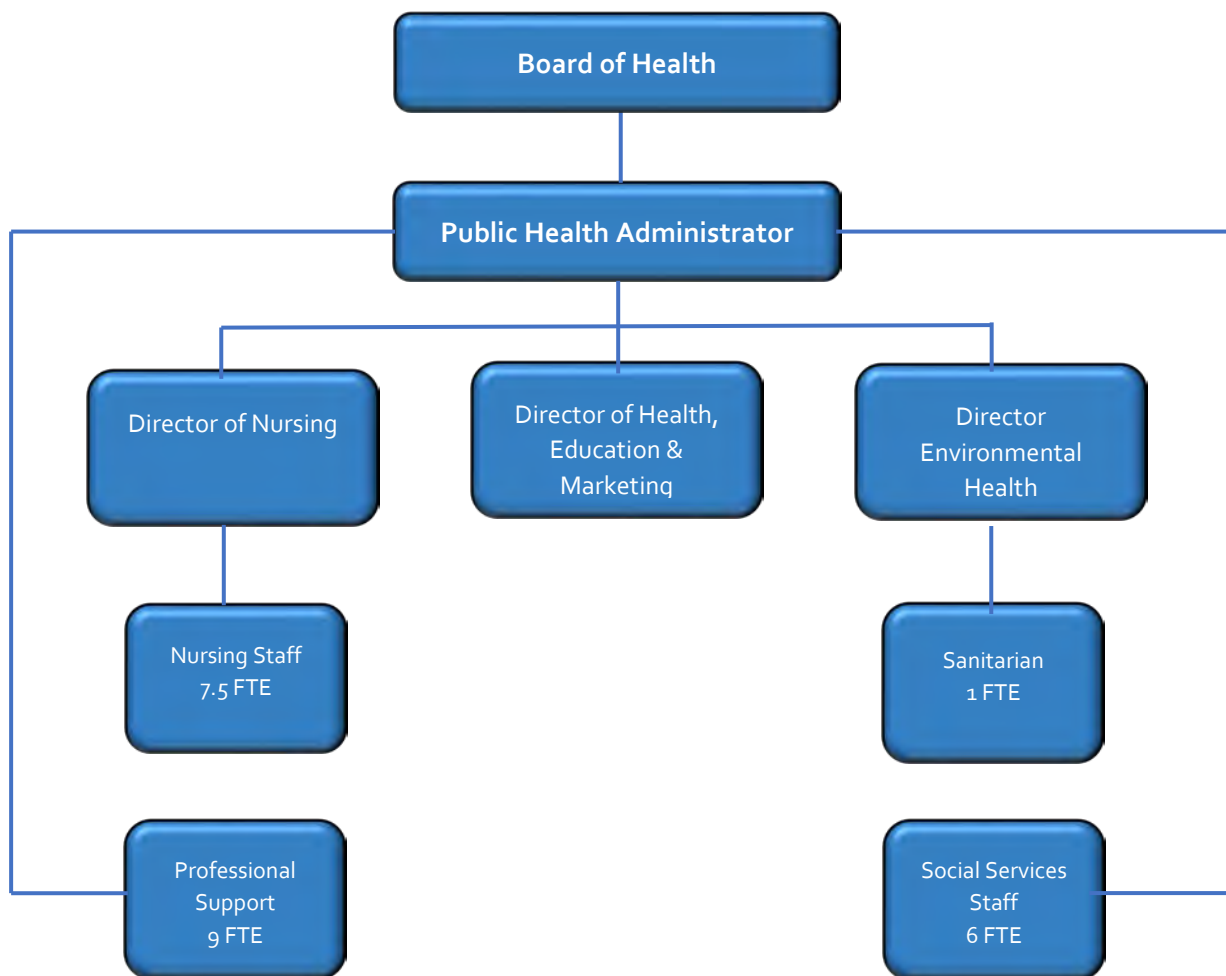
Public Health Board

Appointee

Dr. James Day, President
 Armin Groom, Secretary
 Dr. Katherine Austman
 Janine Boggs
 Jeanne Elliott
 Patricia Platz
 Dr. John M. Rinker

Term Expires

June 2022
 June 2023
 June 2021
 June 2023
 June 2021
 June 2022
 December 2020



LIVINGSTON COUNTY TUBERCULOSIS CARE AND TREATMENT - FUND 232

Submitted by: Jackie Dever, Public Health Administrator

Mission Statement: The purpose of the Livingston County TB program is to minimize or eliminate the incidence and prevalence of tuberculosis through education, surveillance, screening, treatment and management of cases in contact.

Created By: Illinois Compiled Statutes (55 ILCS 5/5-23029) The County Board shall have the power to provide for the care and treatment of the inhabitants there of who may be afflicted with tuberculosis and to levy a tax not to exceed .075% of the value as equalized or assessed by the Department of Revenue annually on all taxable property of such county, such tax to be levied and collected in like manner with general taxes of such county and to form, when collected, a fund to be known as the "Tuberculosis Care and Treatment Fund".

Classification – Public Health Fund

Background: The Livingston County Board, by resolution on October 9, 1979, established the Livingston County Department of Public Health to assume and perform duties required by the Livingston County Tuberculosis Board. The first organizational meeting of the Livingston County Tuberculosis Care & Treatment Board, which is comprised of three members, was held on April 30, 1980. Consolidation of Tuberculosis & Public Health occurred on May 1, 1980 for services.

Functions: Through an annual agreement between the Livingston County Tuberculosis Care and Treatment Board and the Livingston County Board of Health agree that the Livingston County Health Department will provide administrative support and control for the entire program including clinical care. In return, the TB Board will reimburse the Health Department for expenditures attributable to the operation of the TB clinic, including an administrative fee. The TB Board will continue to function as a separate unit.

Highlights: Livingston County has not had an active case of TB since 2012 in the county.

2021 Goals and Objectives: Staff will continue to ensure the department and the County is prepared to handle an unforeseen spread of the disease and keep current on all current recommendations for the TB program.

TB FUND 230 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$54,470

PUBLIC HEALTH TB FUND 232

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Property Tax Revenues | 0 | 26,783 | 27,000 | 17,102 | 27,000 |
| Fees Fines & Charges for Svcs | 0 | 1,933 | 1,500 | 1,000 | 1,500 |
| Interest | 0 | 7 | 30 | 30 | 30 |
| Transfers from Other Funds | | 59,252 | | | |
| Total | 0 | 87,975 | 28,530 | 18,132 | 28,530 |

PUBLIC HEALTH TB FUND 232

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Contractual Svcs | 0 | 26,002 | 26,900 | 25,900 | 26,900 |
| Commodities | 0 | 1,914 | 2,125 | 500 | 2,125 |
| Transfers to Other Funds | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 27,916 | 29,025 | 26,400 | 29,025 |

Estimated Ending Fund Balance: \$53,975

Revenue Budget Analysis:

The primary source of revenue for the TB program is the tax levy.

According to the annual county audit the Rate for the TB levy out of a maximum of 0.15000 is listed below:

| | 2018 | 2019 | 2020 | 2021 |
|------|---------|--------|--------|--------|
| Rate | 0.00385 | .00365 | .00365 | .00350 |

Expenditure Budget Analysis:

TB expenses are primarily to the Health Department to administer the program. A physician is on contract to supervise the clinical component of the program and medication, labs, and x-rays are purchased as needed.

TB Program Performance Indicators:

| | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 |
|--------------------------------|-------|-------|-------|-------|-------|
| T.B. skin tests done | 125 | 159 | 126 | 111 | 127 |
| X-rays completed | 1 | 2 | 2 | 0 | 1 |
| Patients placed on medications | 0 | 1 | 1 | 0 | 2 |
| Active TB cases | 0 | 0 | 0 | 0 | 0 |

TB Board**Appointee**

Janine Boggs J.D., President
 Dr. Katherine Austman, Secretary
 Dr. James Day

Term Expires

June 2023
 June 2021
 June 2022

Department Funded By: Property Tax Levy, State Awards

Mission Statement: To assure that a comprehensive and coordinated community based system of effective and efficient mental health, developmental disability and substance abuse services is available and accessible to all the residents of Livingston County in need of such services.

Created By: *Illinois Compiled Statutes* (405 ILCS 20/Section 0.1 et.seq) IL Community Mental Health Act

Classification: Public Health and Welfare

Background: In 1968, the voters of Livingston County established a Community Mental Health Board pursuant to the Community Mental Health Act and chose to levy an annual tax, not to exceed 0.15%, for funding of community mental health facilities and services. The Act encompasses several other broad responsibilities, such as reviewing, evaluating, planning and developing community mental health services and facilities. In carrying out these activities, the Livingston County Mental Health Board (LCMHB) stands accountable to the community, and as part of a governing body, must give attention not only to those in most need of mental health and related services, but also to all residents' substance use and developmental disability service needs.

Functions:

- **Reviewing, Evaluating, Planning and Developing Community Mental Health, Substance Use, and Intellectual and Developmental Disability Services:** In accordance with its mission and the Community Mental Health Act, the primary functions of the Livingston County Mental Health Board include planning and development of behavioral health services for residents of Livingston County. In doing so, the Livingston County Mental Health Board participates on and supports various local committees and task forces including but not limited to: Homeless Coalition, MI/LAN Mental Illness/Local Area Network, Livingston County Commission on Children and Youth, Livingston County Children's Network, Truancy Review Board, Comprehensive Interdisciplinary Assessment Team, Livingston Family Care Center, and Quality Assurance at Futures Unlimited. With knowledge acquired from partnering with local community consumers and service providers, the Mental Health Board is better situated to utilize resources to target Livingston County's mental illness, developmental disabilities, and substance use prevention, treatment and recovery support service needs.
- **Executing and Maintaining Community Mental Health, Substance Use, and Intellectual and Developmental Disability Services:** The overall primary function of the Livingston County Mental Health Board is to allocate funding to develop and support the service continuum necessary to provide local residents with mental health, substance use, and developmental disability related services. The Livingston County Mental Health Board strives to model efficient stewardship by promoting best practices and evidenced based practices which translate to increased quality of care and cost

effective service delivery. The Livingston County Mental Health Board allows for allocations in the form of grants, fee for service, purchase of service and independent contractor agreements. Service delivery contracts are accompanied by work plans detailing number of people served, hours of service, and deliverables to be achieved during the funding period. Allocation decisions are made in meetings open to the public, and they are based on statutory mandates, priorities and defined criteria related to the findings of various needs assessment activities conducted in partnership with the community.

- **Providing and Facilitating Community Education and Training:** The Livingston County Mental Health Board invests in network training programs, workshops, and continuing education which align with the needs of Livingston County consumers, behavioral health needs of an increasingly diverse population, evidence-based practices, and a rapidly changing healthcare service delivery environment. Hosting both provider focused and community focused education opportunities enables Livingston County's behavioral healthcare professionals to practice at the highest level of their training and education and arm consumers with the information they may utilize on their road to a quality life and/or recovery.

2020 Highlights:

- Provided fee-for-service funding for six Community providers of Mental Health, Developmental Disabilities, and Substance Use services. This funding supported over 8,600 individuals from across our county.
- Continue to be the financial agent for the 377 Board and the Livingston County Commission on Children and Youth.
- Pursuant to the Community Mental Health Act, LCMHB collaborated with OSF St. James John W. Albrecht Medical Center and other stakeholders on the County-Wide Needs Assessment. The three main issues identified are Mental Health, Unhealthy Lifestyles, and Substance Use.
- Collaboration with Pontiac Recreation Center to bring Special Recreation and Special Olympics to individuals in our county.
- Performed a monitoring/auditing session at each of the provider agencies over the year with minor to no infractions.
- With the Local Funds Initiative and through the Proviso Township Mental Health Authority, the Livingston County Mental Health Board was able to secure \$22,500 in federal match funding to put back in to our county for additional services.
- Entered into a Sub-Lease Agreement with Project Oz to provide office space in Livingston County for their staff.
- Due to the Covid-19 Pandemic, the April Child Abuse Awareness campaign across the county was unable to be held.
- Due to the Covid-19 Pandemic, the PUNS Presentation that was scheduled in April was postponed. This was organized by the Transition Planning Committee, in which LCMHB participates on.
- Due to the Covid-19 Pandemic, Children's Mental Health First Aid was unable to be scheduled with the staff at the Boys and Girls Clubs of Livingston County. The LCMHB was organizing this training. This training might still be able to be scheduled in late summer or in the fall of 2020.

- Participated in bi-monthly Homeless Coalition meeting.
- Participated in Quality Assurance meetings with our DD providers.
- Participated in monthly County Department Head and Ambassador Meetings.
- Coordinated four MI-LAN (Mental Illness – Local Area Network) meetings.
- Served approximately 37 parents through the Children First class. This program is a mandated class for parents filing for a divorce who have children under the age of 18 years old. The class focuses on the effects of divorce on children.
- Maintained the Livingston County Mental Health Board website which outlines programs and contains monthly meeting agendas, minutes, and annual reports.
- Collaborated with other building occupants in the Health & Education Building on Health & Safety trainings, drills, and inspections.
- Participated in bi-monthly Transition Planning Committee meetings with stakeholders involved in youth transitioning from Special Education classrooms across the county.
- Collaborated with other building occupants, County Board staff, and Farnsworth on plans, designs, needs, and specifics for the new Health and Education building.
- Pursuant to the Community Mental Health act, the 2019 Annual Report was compiled.
- Presented the 2019 Annual Report through a Power Point Presentation on the History of Mental Illness to the County Board.
- Met with Representative Tom Bennett about our 708/377 Boards and current issues.
- Attended the Arc of Illinois conference.
- Sent letters and made phones calls to Rep. Bennett and Senator Kinzinger and also sent a mass email campaign to interested parties about the need to submit Witness Slips in opposition to SB 2962.
- Provided monthly campaigns on Awareness topics to the various newspapers, such as April Child Abuse Awareness, February Teen Dating Violence, etc.
- Supported the Livingston County Drug Court and Veterans Court through purchasing gift cards and necessary client items as needed.
- Supported the Livingston County Child Advocacy Center by providing funds to purchase furniture, rugs, and décor to convert their meeting room into a therapy room with a living room look to the space.
- Attended quarterly Association of Community Mental Health Authorities of Illinois (ACMHAI) meetings.
- Participated in bi-monthly phone conferences for the Children’s Behavioral Mental Health and Developmental Disability committees of ACMHAI.
- All staff completed CPR training.
- Direct care staff completed CPI Crisis Prevention Institute Training.
- Completed annual training for Freedom of Information Act and Open Meeting Act.
- Case Managers completed CPI Crisis Prevention Institute Training.
- Participated in webinars and phone conferences in regards to pertinent Mental Health, Substance Use, and Developmental Disability topics.
- In September 2020, the LCMHB is supporting the Hidden in Plain Sight trailer to be present at the Dwight Harvest Days. The trailer will be open for tours and to educate parents on drug paraphernalia that might be found in their child’s bedroom.

2021 Goals and Objectives:

- Under established policies and procedures, LCMHB will carry out the funding process to award funds supporting a continuum of prevention, treatment and recovery support services aligned with identified community needs and the changing behavioral health and human service environment.
- Continue with and enhance an annual audit/monitoring session with each funded agency at least once in the fiscal year.
- Continue as financial agent for the 377 Board and the Livingston County Commission on Children and Youth.
- Continue to Sub-Lease office space to Project Oz.
- Allocate resources as available and support as needed to the Livingston County's Drug Court and Veteran's Court.
- Increase efforts to create awareness of LCMHB and the services it supports through updating the LCMHB website, radio spot, and publicity campaign.
- Increase awareness of Mental Illness, Substance Use Disorder, and Developmental Disability and the services that are available in our County.
- Collaborate on hosting at least one Adult Mental Health First Aid Training per year and assist with any Youth Mental Health First Aid Trainings in the schools or with agencies as needed.
- Continue to collaborate with the Property Committee and the Livingston County Board on the construction, transition, and move to the new Health & Education Building.
- Collaborate with the LCMHB funded providers in developing program and service outcomes to assure that the people that are utilizing the services are attaining meaningful and real life outcomes through the supports that they are receiving.
- Support and assist in procuring satellite mental health services in Dwight and Chatsworth through IHR to provide easier access to services in the far ends of the County.
- Explore opportunities to increase job opportunities and community living options for persons with developmental disabilities, mental illness, and substance use disorders.
- Support and fund, as money is available, new and innovative programs that focus on individuals with mental illness, substance use, and developmental disabilities.
- Create a LCMHB brochure.
- Investigate the possibility of an Illinois Premise Alert Program for our county which provides first responders with vital information for people with special needs.
- Provide partnership and support for training for EMS personnel on mental health, developmental disabilities, and substance use topics.

MENTAL HEALTH 708 BOARD FUND 240
FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,410,208

MENTAL HEALTH 708 BOARD

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues | 904,451 | 904,889 | 909,065 | 909,065 | 909,065 |
| Interest | 663 | 706 | 700 | 700 | 700 |
| Grants | 253,974 | 159,432 | 22,500 | 22,500 | 25,000 |
| Fees, Fines & Charges for Svcs | 126,652 | 130,082 | 125,572 | 125,572 | 126,883 |
| Rent | | | | | 2,400 |
| Misc Revenues | 366 | 1,028 | 0 | 0 | 0 |
| Total | 1,286,106 | 1,196,137 | 1,057,837 | 1,057,837 | 1,064,048 |

MENTAL HEALTH 708 BOARD

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Expenses | 364,586 | 340,529 | 232,800 | 232,800 | 236,985 |
| Contractual Svcs | 34,141 | 18,973 | 19,400 | 19,400 | 19,400 |
| Commodities | 15,749 | 19,176 | 9,735 | 9,735 | 9,735 |
| Purchase of Services (Contractual) | 797,780 | 807,243 | 846,192 | 846,192 | 856,100 |
| Misc Expenses | 367 | 3,379 | 1,000 | 1,000 | 1,000 |
| Transfers to Other Funds | 3,000 | 3,000 | 0 | 0 | 0 |
| Total | 1,215,623 | 1,192,300 | 1,109,127 | 1,109,127 | 1,123,220 |

Estimated Ending Fund Balance: \$1,351,036

(Tax levy funds received in one year are for distribution through Purchase-of-Service to the contracted agencies in the subsequent year. This is the reason behind large ending fund balances each year.)

2021 Revenue Budget Analysis:

The projected property tax revenue is the requested levy amount by the Mental Health Board and has remained fairly constant over the past five years. The RFP Medicaid represents the federal Medicaid local funds initiative, which will bring \$25,000 in federal match funding back into the county. The Fees Fines & Charges for Services revenue represents reimbursement of funds utilized to run the Livingston County Commission on Children and Youth and the 377 Board programs

2021 Expenditure Budget Analysis:

The purchases of service line items for the agencies funded generally have an average increase of 2% year to year but this year only one agency asked for an increase. Staff salary and benefits have the cost of living increase of 2%.

| Performance Indicators | 2019 Budgeted | 2020 Budgeted | 2021 Budgeted |
|---|--------------------------|--------------------------|--------------------------|
| Dollars allocated to client/community mental illness, developmental disability & substance abuse | \$807,243 | \$846,192 | \$856,100 |
| % of tax levy dollars allocated to client/community mental illness, developmental disability & substance abuse | 88% | 91% | 92% |
| % increase/decrease in tax levy dollars | 0% | 0% | 0% |
| # of Livingston County agencies supported with local tax funds | 3 | 3 | 3 |
| # of Livingston County programs supported with local tax funds | 11 | 11 | 15 |
| # of LCMHB conducted compliance audits of agencies supported with local tax funds | 3 | 3 | 3 |
| # of LCMHB coordinated, supported, and hosted trainings offered to local professional and/or individuals and families | 20 | 4 | 4 |
| # full time equivalent salaries funded entirely by state grants | 4.6 | 4.8 | 0.6 |

Full Time Equivalents History:

| FY2017 | FY2018 | FY2019 | FY 2020 | FY2021 |
|---------------|---------------|---------------|----------------|---------------|
| 6 | 6 | 6 | 4 | 4 |

Department Organization:

Mental Health 708 Board

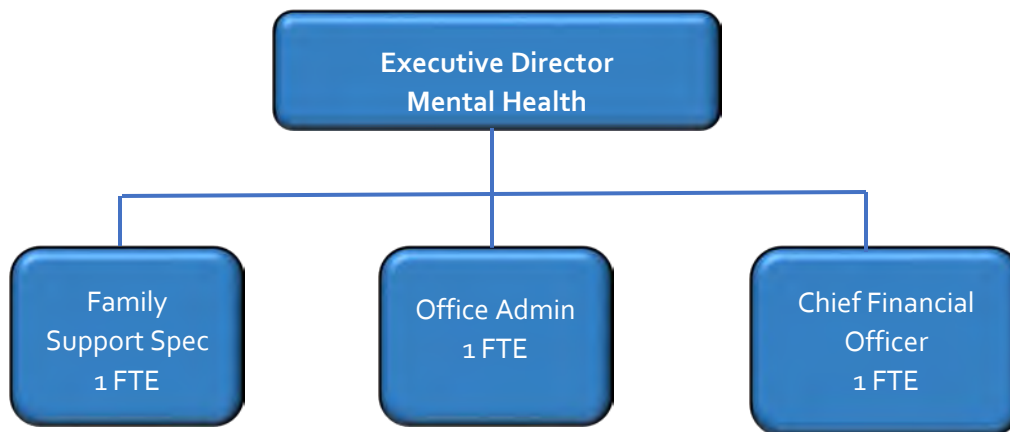
Appointee

Jack Vietti, President
Ed Legner, Vice-President
Rose Smith, Secretary
Debbie Studnicki, Treasurer
Mark Donovan
Lynette Barnett
Jane Anderson

Term Expires

June 2023
June 2024
June 2022
June 2022
June 2022
June 2024
June 2023

Department Organizational Chart:



MENTAL HEALTH 377 BOARD – FUND 241

Submitted by: Christine Myers, Executive Director, Mental Health

Department Funded By: Property Tax Levy

Mission Statement: To assure that a comprehensive and coordinated community based system of effective and efficient mental health, developmental disability and substance abuse services is available and accessible to all the residents of Livingston County in need of such services.

Created By: *Illinois Compiled Statutes (55 ILCS105/Section 0.01 et.seq)* County Care for Persons with a Developmental Disability.

Classification: Public Health and Welfare

Background: In 1991, a resolution was passed unanimously by the Livingston County Board to “Establish a tax levy not to exceed .1% for the care and treatment of persons with a developmental disability.” The 377 Board or Board for the Care and Treatment of Persons with Developmental Disabilities is established on a county-wide basis to provide services to people with developmental disabilities and their families.

2020 Highlights: The Mental Health 377 Board works in conjunction with the Mental Health 708 Board. Please review the Mental Health 708 Board Highlights for further information.

2021 Goals and Objectives: The Mental Health 377 Board works in conjunction with the Mental Health 708 Board. Please review the Mental Health 708 Board Highlights for further information.

**MENTAL HEALTH 377 BOARD FUND 241
FISCAL YEAR 2021 BOARD APPROVED BUDGET**

Estimated Beginning Fund Balance: \$487,923**MENTAL HEALTH 377 BOARD**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-----------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Property Tax Revenues | 415,103 | 415,365 | 417,240 | 417,240 | 417,240 |
| Interest | 210 | 214 | 275 | 275 | 275 |
| Misc Revenues | 2,876 | 0 | 0 | 0 | 0 |
| Total | 418,189 | 415,578 | 417,515 | 417,515 | 417,515 |

MENTAL HEALTH 377 BOARD

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Personnel Expenses | 63,021 | 64,281 | 65,567 | 65,567 | 66,878 |
| Contractual Svcs | 13,277 | 10,302 | 9,030 | 9,030 | 9,030 |
| Commodities | 5,635 | 8,654 | 4,975 | 4,975 | 4,975 |
| Purchase of Services (Contractual) | 305,645 | 308,033 | 354,934 | 354,934 | 351,172 |
| Total | 387,578 | 391,270 | 434,506 | 434,506 | 432,055 |

Estimated Ending Fund Balance: \$473,383

(Tax Levy funds received in one year are for distribution through Purchase of Service to the contracted agencies in the subsequent year. This is the reason behind large ending fund balances each year.)

2021 Revenue Budget Analysis:

The projected property tax revenue is the requested levy amount by the Mental Health 377 Board and has remained fairly constant over the past five years.

2021 Expenditure Budget Analysis:

The purchases of service line items for the agencies funded generally have an average increase of 2% year to year, but this year no agency asked for an increase and one agency had a decrease in funding.

| Performance Indicators | 2019 Budgeted | 2020 Budgeted | 2021 Budgeted |
|--|--------------------------|--------------------------|--------------------------|
| Dollars allocated to client/community mental illness, developmental disability & substance abuse | \$308,033 | \$354,934 | \$351,172 |
| % of tax levy dollars allocated to client/community mental illness, developmental disability & substance abuse | 74% | 85% | 85% |
| % increase/decrease in tax levy dollars | 0% | 0% | 0% |
| # of Livingston County programs supported with local tax funds | 4 | 4 | 4 |
| # of Livingston County programs supported with local tax funds | 20 | 20 | 16 |
| # of LCMHB conducted compliance audits of agencies supported with local tax funds | 4 | 4 | 4 |

Department Organization:

Mental Health 377 Board

Appointee

Robert McCarty, President
Vicki Day, Vice-President
Mary Etta Mullen, Secretary

Term Expires

June 2023
June 2021
June 2022

RECREATION COMMITTEE – FUND 207

Classification: General Government

Mission: Protecting, conserving, enhancing, and promoting Livingston County’s permanent natural lands and areas for the educational, recreational, and environmental benefit of present and future generations.

Background: The Recreation Committee was established by the County Board Chairman and officially appointed by the County Board in June of 2012. The Recreation Committee is charged with exploring recreational opportunities and investigating the availability of grant funds to support such endeavors.

RECREATION COMMITTEE – FUND 207 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$165,813

RECREATION COMMITTEE FUND 207

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 32,231 | 0 | 0 | 0 | 0 |
| Interest | 699 | 2,398 | 3,000 | 1,200 | 200 |
| Total | 32,930 | 2,398 | 3,000 | 1,200 | 200 |

RECREATION COMMITTEE FUND 207

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Contractual Svcs | 0 | 0 | 0 | 0 | 0 |
| Misc Expenses | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 |

Estimated Ending Fund Balance: \$166,013

2021 Revenue Budget Analysis: The Recreation Fund was established in 2016 and was supported by a portion (approximately half) of the funds received as part of the Livingston County Farmland Lease Agreement. In FY2019 that portion was allocated back to the General Fund as there were no expenses anticipated. At this time the only revenue is from interest.

2021 Expenditure Budget Analysis: The Recreation Fund is committed by the Board for expenses related to enhancement of County recreational services. There are no expenses anticipated at this time.

VEHICLE REPLACEMENT & MAINTENANCE – FUND 209

Classification: General Government

Background: The Vehicle Replacement & Maintenance Fund was established by the County Board in 2016, as part of an effort to reduce costs through joint purchasing. Purchases for new vehicles are made in compliance with the Livingston County Vehicle Replacement & Purchasing Policy, as well as, the Livingston County Purchasing Policy. The Vehicle Replacement & Maintenance Fund supports the purchase, operation and maintenance of County vehicles, but does not include departments such as the Highway Department and/or Veterans Assistance.

VEHICLE REPLACEMENT & MAINTENANCE – FUND 209 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$108,337

VEHICLE FUND 209

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|----------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Interest | 109 | 77 | 100 | 100 | 100 |
| Misc Revenues | 43,135 | 0 | 0 | 8,910 | 0 |
| Transfers from Other Funds | 396,010 | 412,026 | 479,100 | 483,745 | 469,100 |
| Total | 439,254 | 412,104 | 479,200 | 492,755 | 469,200 |

VEHICLE FUND 209

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Contractual Svcs | 76,515 | 80,261 | 74,600 | 76,307 | 80,000 |
| Commodities | 119,256 | 133,957 | 110,000 | 100,000 | 110,000 |
| Capital Outlay | 225,825 | 396,244 | 240,000 | 240,000 | 240,000 |
| Total | 421,596 | 610,461 | 424,600 | 416,307 | 430,000 |

Estimated Ending Fund Balance: \$147,537

2021 Revenue Budget Analysis: The Pontiac Host Fund is the primary source of revenue to support this fund. There is also a transfer done annually, from the General Fund, to account for the mileage reimbursement collected in performing federal transports.

2021 Expenditure Budget Analysis: Based on the vehicle replacement schedule, there is a need to replace an average of eight vehicles per year, placing all fleet vehicles on a five year rotation. All replacements are done subject to availability of funds. The FY2020 budget anticipates the replacement of only four fleet vehicles for the Sheriff's Department. Fuel expenses (which fall under Commodities) have also seen a significant increase, partially due to an increase in market conditions and partially due to an increase in federal transports.

STREATOR HOST AGREEMENT – FUND 211

Classification: General Government

Background: This fund was originally established by Resolution of the County Board to be used for the repair, modification and improvement of existing Livingston County structures and property, including but not limited to bringing said structures and property into compliance with the Americans with Disabilities Act, for new construction of Livingston County structures and property, for payment of the costs and expenses incurred in implementing the Graphics Information System for the Office of the Livingston County Supervisor of Assessments and for all other County improvements deemed necessary for the health, safety and general well-being of residents of Livingston County. Funds received in conjunction with the Host Benefit Fees received for the Streator Area Landfill were deposited into this account. The Streator Area Landfill has since received its' certificate of closure and no additional benefit fees are anticipated to be received. The fund now supports expenses associated with solid waste.

STREATOR HOST AGREEMENT – FUND 211 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,176,683

STREATOR HOST FUND 211

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-----------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Interest | 13,043 | 21,522 | 9,000 | 15,030 | 8,550 |
| Total | 13,043 | 21,522 | 9,000 | 15,030 | 8,550 |

STREATOR HOST FUND 211

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Transfers to Other Funds | 63,188 | 66,390 | 69,954 | 68,196 | 105,456 |
| Total | 63,188 | 66,390 | 69,954 | 68,196 | 105,456 |

Estimated Ending Fund Balance: \$1,079,777

2021 Revenue Budget Analysis: This fund draws interest only; no additional revenues are projected for the foreseeable future.

2021 Expenditure Budget Analysis: These funds are committed to be used for solid waste expenses. The increase in the transfer for FY2021 is due to the addition of an Assistant to the Solid Waste Manager in the Solid Waste department. These department expenses are paid from the General Fund and a transfer is made to offset those costs.

CONSTRUCTION & BUILDING RENOVATION – FUND 212

Classification: General Government

Background: The Construction & Building Renovation fund was established by the County Board in 2016 to be used for the construction of new Livingston County structures and/or the renovation of existing structures. The fund balance was originally derived through benefit fees pursuant to the Host County Agreement, however once the fund was established, benefit fees were diverted back to the Pontiac Host Agreement Fund. This fund was also once used to support the Community Healthcare Program until the County Board voted to end the program at the end of FY 2018.

CONSTRUCTION & BUILDING RENOVATION – FUND 212 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$6,481,506

CONST & BLDG RENOVATION FUND 212

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|----------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Interest | 71,179 | 79,582 | 60,000 | 25,900 | 12,200 |
| Transfers from Other Funds | 0 | 0 | 0 | 0 | 0 |
| Total | 71,179 | 79,582 | 60,000 | 25,900 | 12,200 |

CONST & BLDG RENOVATION FUND 212

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Capital Outlay | 113,580 | 328,634 | 5,500,000 | 0 | 6,313,800 |
| Transfers to Other Funds | 402,994 | 0 | 0 | 0 | 0 |
| Total | 516,574 | 328,634 | 5,500,000 | 0 | 6,313,800 |

Estimated Ending Fund Balance: \$179,906

2021 Revenue Budget Analysis: This fund draws interest only; no additional revenues are anticipated for the foreseeable future.

2021 Expenditure Budget Analysis: The construction of the new Public Health Building had not begun as of September, 2020. Therefore, the entire amount of the project is budgeted in FY2021.

SOLAR FARM APPLICATION FEES – FUND 214

Classification: General Government

Background: This fund was created in fiscal year 2018 to account for fees received in conjunction with solar farm applications. The funds will be used to pay for expenses incurred by the County that are associated with the siting of solar farms within Livingston County.

SOLAR FARM APPLICATION FEES – FUND 214 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$55,329

SOLAR FARM APP FEES FUND 214

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 70,000 | 0 | 0 | 0 | 20,000 |
| Interest | 6 | 550 | 200 | 261 | 200 |
| Total | 70,006 | 550 | 200 | 261 | 20,200 |

SOLAR FARM APP FEES FUND 214

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 2,879 | 1,164 | 0 | 0 | 4,000 |
| Contractual Svcs | 10,932 | 512 | 0 | 0 | 16,000 |
| Total | 13,811 | 1,676 | 0 | 0 | 20,000 |

Estimated Ending Fund Balance: \$55,529

2021 Revenue Budget Analysis: In FY2021 there is the possibility that the County will receive applications for 2 solar farms (\$10,000 for each).

2021 Expenditure Budget Analysis: The personnel expenses are for the members of the Zoning Board of Appeals and the Regional Planning Commission. Contractual services are for legal notices and for services provided by the Livingston County Soil & Water Conservation District.

WINDFARM APPLICATION FEES – FUND 215

Classification: General Government

Background: This fund was established to account for fees received in conjunction with windfarm applications. The funds are committed by the Board to pay for expenses incurred by the County for legal work, office supplies and other expenses associated with the siting of windfarms within Livingston County.

WINDFARM APPLICATION FEES – FUND 215 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$191,822

WINDFARM APP FEES FUND 215

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 0 | 0 | 0 | 0 | 300,000 |
| Interest | 113 | 2,189 | 1,050 | 1,536 | 840 |
| Total | 113 | 2,189 | 1,050 | 1,536 | 300,840 |

WINDFARM APP FEES FUND 215

| | Fy2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|---------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Personnel Svcs | 0 | 0 | 0 | 0 | 50,000 |
| Contractual Svcs | 0 | 0 | 0 | 0 | 250,000 |
| Total | 0 | 0 | 0 | 0 | 300,000 |

Estimated Ending Fund Balance: \$192,662

2021 Revenue Budget Analysis: The budgeted revenue is in anticipation of 2 windfarm applications being received in FY2021 (\$150,000 for each).

2021 Expenditure Budget Analysis: The personnel expenses are for the Regional Planning Commission, Zoning Board of Appeals, as well as County Board members. Contractual services are for attorney fees, consulting engineers and other meeting expenses (outside of personnel).

ENTERPRISE ZONE – FUND 216

Classification: General Government

Background: This fund was established to account for revenues received as part of economic benefit agreements entered into in conjunction with Livingston County windfarm projects. These funds are committed by the Board for expenses related to County enhancement.

ENTERPRISE ZONE – FUND 216 FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$713,438

ENTERPRISE ZONE FUND 216

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|----------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Revenues | | | | | |
| Interest | 4,821 | 13,070 | 4,000 | 8,300 | 1,200 |
| Misc Revenues | | | | | |
| Transfers from Other Funds | 250,000 | 750,000 | 0 | 0 | 72,000 |
| Total | 254,821 | 763,070 | 4,000 | 8,300 | 73,200 |

ENTERPRISE ZONE FUND 216

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|------------------|------------------|------------------|---------------------|--------------------|
| Expenditures | | | | | |
| Economic Development | 834,657 | 820,000 | 1,086,950 | 270,000 | 784,343 |
| Transfers to Other Funds | 150,000 | 150,000 | 0 | 0 | 0 |
| Total | 984,657 | 970,000 | 1,086,950 | 270,000 | 784,343 |

Estimated Ending Fund Balance: \$2,295

2021 Revenue Budget Analysis: With the exception of interest, there are no revenues anticipated to be received within this fund.

2021 Expenditure Budget Analysis: Expenses for FY2021 are a carryover of the expenses that were budgeted in FY2020 and not used. As of September 2020, the carryover amount for economic development would be \$784,343. The GLCEDC still must receive approval of the Board prior to distribution of these funds.

FISCAL YEAR 2021 BUDGET



CAPITAL BUDGET



Livingston County, Illinois

CAPITAL BUDGET – FY2021

During the budget process, funds are set aside to cover the costs of one-time expenses such as computer technology, furniture, building upgrades, and building repairs and equipment. Capital requests shall be submitted during the budget process by the requesting department or departments and should be goal driven to increase efficiency and/or provide for cost reduction. The Finance Committee shall be responsible for prioritizing capital requests based on need and the ability to reduce long term costs. Capital funds are derived from the Pontiac Host Fund, which shall not exceed a cap of \$1,200,000 in total annual expenses not including any expenses previously allocated and carried over from the prior year.

2020 Highlights:

- Sheriff's Department replaced all of their current tasers.
- The Treasurer's office purchased a printer to print tax bills and collector books.
- The Finance Department purchased budgeting software which will be utilized during the FY2022 budget process.
- A new floor was installed in the kitchen and receiving area at the Jail.

CARRYOVER PROJECTS

Carryover projects are projects that were not completed in the year that the expenses were allocated or they are projects that had the expenses allocated over 2 or more years.

Incomplete projects as of 9/30/20 are as follows:

| | |
|---|-------------------|
| Law & Justice Center ADA Compliance | County Board |
| Equipment Building/Storage Container | Maintenance |
| Highway Building-Sewer Rehabilitation | Highway |
| Zoning & Subdivision Regulations Update | Regional Planning |
| Courthouse Stone Repair | Maintenance |
| Camera Replacement – Jail | IT |
| Salt Shed | Highway |
| Aperture Card/Tract Book Scanning | County Clerk |
| Paging System | IT |

NEW CAPITAL PROJECTS FY2021

Upgrades to the Fire Alarm System: The current fire alarm system at the Public Safety Complex was installed when the building was built in and there are no longer service parts available. The system is also running on a version of Windows that is no longer supported by Microsoft. This upgrade was separated into three requests – replace the fire alarm system, replace the fire alarm control panels and upgrade of the Fike Fire Suppression System.

Repair of Existing Electric Lift or Purchase of New Diesel Powered Lift: The Maintenance Department has a large lift that they use for outside building repairs. The model that they have is electric and is used quite often during the summer. They would like to trade this one for a diesel powered lift so that they can drive it from building to building. If that is not possible, the current lift would need to be repaired.

Outside Chair Lift Historic Courthouse: This is to replace the wheel chair lift outside the Historic Courthouse.

Commercial Property Appraisal Project: At the end of FY2019, the County Board approved a proposal from Vanguard Appraisals to complete appraisals of Commercial & Industrial properties in Livingston County. The work will be done in FY2023 and will cost approximately \$500,000. This money will be set aside over the course of 3 years, starting with FY2021.

Courthouse Grounds Maintenance: This is for mulch around the Historic Courthouse and also the Law and Justice Center – scheduled for the spring of 2021.

CAPITAL PROJECTS - FY2021

| Project | Department | FY2020 | Carryover | FY2021 |
|---|---------------------|---------|------------------|-----------------------|
| L&JC ADA Compliance | County Board | | 307,201 | |
| Equipment Building/Storage | Maintenance | | 115,000 | |
| Highway Building-Sewer Rehabilitation | Highway | | 148,371 | |
| Highway Department Salt Shed | Highway | 175,000 | 175,000 | |
| Zoning & Subdivision Regulations Update | Reg Planning/Zoning | | 50,000 | |
| Aperature Card/Tract Book Scanning | County Clerk | 100,000 | 100,000 | |
| Paging System | IT | 23,507 | 23,507 | |
| Budget Software | Finance | 53,490 | 5,095 | |
| Camera Replacement – Jail | IT | | 150,000 | |
| Courthouse Stone Repair | Maintenance | 19,600 | 19,600 | |
| Commercial Property Appraisal Project | Assessor | | | 174,000 |
| Electric Lift | Maintenance | | | 5,565 |
| Courthouse - Outside Chair Lift | Maintenance | | | 26,117 |
| VCOM/g11 Fire Suppression System Upgrade | Maintenance | | | 17,200 |
| New Fire Alarm System Upgrade (PSC) | Maintenance | | | 59,054 |
| Courthouse Grounds Maintenance | Maintenance | | | 7,000 |
| | | | <u>1,093,774</u> | <u>288,936</u> |

**Carryover amounts do not count toward the cap as they were approved in the prior year(s)

| | |
|---|-------------------------|
| Pontiac Host Fund Cap | 1,200,000 |
| Transfer from Host Fund to General Fund | 477,941 |
| Approved Capital Requests | 288,936 |
| Transfer from Host Fund to Vehicle Fund | 409,100 |
| Total | <u>1,175,977</u> |

24,023

PONTIAC HOST AGREEMENT – FUND 210

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Classification: General Government

Background: The Pontiac Host Agreement Fund was created by Resolution in December, 1994. The resolution provided for a "Host Benefit Fee" for the operation of a landfill in Livingston County. The board determined that an independent "Host County Agreement Fund" be established for the income derived from existing and future "Host Benefit Fees". It was also determined in this original resolution that the "Host County Agreement Fund" be used for the repair, modification, and improvement of existing Livingston County structures and property, including but not limited to bringing said structures and property into compliance with the Americans with Disabilities Act, and new construction of Livingston County structures and property and all other County improvements deemed necessary for the health, safety and general well-being of the residents of Livingston County.

Since fiscal year 2000, the revenue generated has funded the following capital projects: Accounting Software upgrades (FY2001 and FY2017); Construction of the Public Safety Complex and the relocating of Livingston County ETSB (911) (2001-2005); Construction of the Law & Justice Center (FY2011); Remodel of Historic Courthouse (2011-2012); Purchase and renovation of the Regions Bank Building (2003-2004); Purchase of new election equipment (FY2006); New radio system for 911/Dispatch (2015-2016); and Early Retirement payouts (FY2017).

In addition to the Capital Projects, funds are and have been transferred to various other funds to supplement paying expenses.

PONTIAC HOST AGREEMENT FUND 210
FISCAL YEAR 2021 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$14,202,270**PONTIAC HOST FUND 210**

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|-------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Revenues | | | | | |
| Fees Fines & Charges for Svcs | 3,781,663 | 3,699,800 | 3,500,000 | 3,495,000 | 3,500,000 |
| Interest | 37,317 | 102,042 | 50,000 | 64,000 | 50,000 |
| Misc Revenues | 0 | 800,883 | 0 | 0 | 0 |
| Total | 3,818,980 | 4,602,725 | 3,550,000 | 3,559,000 | 3,550,000 |

PONTIAC HOST FUND 210

| | FY2018 Actual | FY2019 Actual | FY2020 Budget | FY2020 Estimated | FY2021 Approved |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Expenditures | | | | | |
| Capital Outlay | 193,204 | 1,571,681 | 1,650,349 | 706,573 | 1,206,110 |
| Contractual Svcs | 365,359 | 283,574 | 509,774 | 330,224 | 536,374 |
| Misc Expenses | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 |
| Transfers to Other Funds | 1,052,885 | 1,660,484 | 917,462 | 917,462 | 1,109,041 |
| Total | 1,634,448 | 3,538,739 | 3,100,585 | 1,977,259 | 2,874,525 |

Estimated Ending Fund Balance: \$14,877,745

FY2021 Revenue Budget Analysis: The main source of revenue is the host benefit fee received from the Landfill as explained above. Interest is also earned on any investments.

Fy2021 Expenditure Budget Analysis: Capital projects for FY2021 and any carryover projects are explained above. The Contractual Services category is items that were taken from the Enterprise Zone (Fund 216). These include monthly fees that we pay to Vermilion Valley Regional Emergency Communications Joint Authority for 911/Dispatch services and also an annual fee and monthly utility that we pay for the 911/Dispatch tower in Odell. Also, beginning in FY2020, the expenses for the GLCEDC dues and the transfer to the Proactive Unit were transferred to the Host Fund.

The other transfers include a transfer to the General Fund in the amount that is needed to balance our revenues and expenses for the fiscal year and also a transfer to the Vehicle Fund to cover the costs of new vehicles and vehicle maintenance.

FISCAL YEAR 2021 BUDGET



GLOSSARY



Livingston County, Illinois

GLOSSERY OF TERMS

ACCRUAL:

Revenues/expenses are recognized when they are earned or incurred rather than when the cash is received or paid out.

ADOPTED BUDGET:

Budget approved by the County board via ordinance; synonymous with approved budget.

AGENCY FUND:

Assets held in a fund under an agency relationship with another entity.

APPROPRIATION:

A legal authorization granted by the County board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

ASSESSED VALUE:

The value assessed on a property as a basis for levying taxes. An assessment involves identifying the real property within a jurisdiction, listing, appraising it and placing a value for it on the tax rolls. It is the basis for determining what portion of the total tax burden each property owner will bear.

AUDIT:

A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the County's financial statements. The audit tests the County's accounting system to determine whether the internal accounting controls are both available and being used.

BALANCED BUDGET:

A balanced budget is when revenues equal expenditures, and neither a budget deficit nor a budget surplus exists.

BUDGET ADOPTION ORDINANCE:

Ordinance appropriating funds for a specific fiscal year. Also referred to as Appropriation Ordinance.

BUDGET AMENDMENT:

After the adoption of the county budget, no further appropriations shall be made at any other time during the fiscal year, unless it is to meet an immediate emergency. This requires approval by two-thirds vote of the County Board members. Transfers of appropriations within a fund are approved by a resolution, provided that the total amount appropriated for that fund is not affected. This also requires approval by two-thirds vote of the County Board members. *(55 ILCS 5/6-1003)*

BUDGET MESSAGE:

Included in the opening section of the budget, the Letter of Transmittal provides the County Board with a general summary of important budget issues.

BUDGET YEAR:

A term used in the budget formulation process to refer to the fiscal year on which the budget is being considered. Livingston County's fiscal year runs December 1st- November 30th.

BUDGETARY CONTROL:

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

CAPTIAL:

Purchase price (per item) is \$5,000 or more, and the expected useful life of the items is five years or more.

CAPITAL OUTLAY:

The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture having an expected life of longer than two years and meeting the County's capital asset policy threshold.

CAPITAL PROJECTS:

The amount of funds budgeted and appropriated to be used for the construction, development and/or rehabilitation of facilities and information technology equipment.

CHARGES FOR SERVICE:

User charges for services provided by the County to those specifically benefitting from those services.

COMMODITIES:

The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, gasoline and oil, building & grounds equipment, vehicle maintenance supplies, other operating supplies and employee recognition.

CONTRACTUAL SERVICES:

The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, building & grounds, equipment and vehicle maintenance contracted outside.

EQUALIZED ASSESSED VALUE (EAV):

Application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average, to the same percentage of market value.

EXPENDED AMOUNT:

The amount of dollars expended within a given fiscal year.

EXPENSES:

Charges incurred, whether paid or unpaid, resulting from the delivery of products or services to the County.

EXPENDITURES:

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

EXTENDED LEVY:

The dollar amount to be raised by the tax rate extended by the County Clerk and applied to the taxable assessed valuation.

FISCAL YEAR:

A 12-month period to which the County's annual operating budget applies and at the end of which the County determines its financial position and the results of its operation. The County's fiscal year is from December 1 through November 30 of the following year.

FTE-FULL TIME EQUIVALENT:

The number of full-or part-time equivalent employees at the County, excluding temporary employees or contractual workers.

FUND:

An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE:

The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues and expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

GENERAL FUND:

A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term Corporate Fund.

GFOA:

Government Finance Officers Association.

GOVERNMENT FUNDS:

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Under current Generally Accepted Accounting Principles (GAAP), there are four governmental fund types: general, special revenue, debt service and capital projects.

GRANT:

A giving of funds for a specific purpose.

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF):

A special revenue fund established to account for employer contributions to IMRF.

INTER-FUND TRANSFER:

Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund.

INTEREST:

Interest Income on County funds invested.

INTERGOVERNMENTAL:

Funds exchanged between federal, state and/or other local government sources.

LIVINGSTON COUNTY STRATEGIC PLAN:

A document approved by the County Board used to communicate with the organization, a vision of the desired future, the organizations objectives and goals, and the actions needed to achieve these goals.

LEVY:

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a taxing body.

LEVY ORDINANCE:

The official document adopted by the Board, setting the levy for the following year.

LEVY YEAR:

Is the calendar year in which the property value is being assessed and extended on.

LINE-ITEM BUDGET:

A budget that lists detailed expenditure categories separately along with the budgeted amounts for each expenditure category. The County maintains line-item detail for financial reporting and control purposes but does not include this detail in the Annual Budget Document. A supplement to this annual budget document, showing detailed budget lines for each department/division, is available in the county board office or the finance department and will be published on the county website.

LONG-TERM DEBT:

Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND:

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the county. In addition, any other governmental or enterprise fund the county believes is important to financial statement users may be reported as a major fund.

MODIFIED ACCRUAL BASIS OF ACCOUNTING:

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this method, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

PROPERTY TAX EXTENSION LIMITATION LAW (PTELL):

Regulation that limits increases in property tax extensions for non-home rule taxing districts.

PROPERTY TAX YEAR:

Is the calendar year's taxes that are collected on the previous year's levy extension.

PROPERTY TAXES:

Funds levied on real property according to the property's valuation and tax rate.

REVENUE:

Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

SPECIAL REVENUE FUND:

Fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.

TAX ABATEMENT:

A temporary reduction or elimination of property taxes. Tax abatements have several functions and goals. They reduce the cost of living in a given location for a temporary period of time, making some locations more appealing to homebuyers and builders. In addition, tax abatements stimulate the local economy by encouraging new home construction and renovation to existing homes.

TAX LEVY:

The total amount to be raised by general property taxes for operating and debt service purposes.

TAX RATE:

The amount of tax levied for each \$100 of assessed valuation.

TAXES:

Revenue from compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TRUTH-IN TAXATION:

An act that provides taxpayers with the means to check and review local government spending. It requires the County to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by (5%).