2022

Livingston County 112 West Madison Street Pontiac, IL 61764





Livingston County, Illinois
Budget Appropriations & Tax Levies
Year Ending November 30, 2022

LIVINGSTON COUNTY FY2022 BUDGET

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Livingston County Board 112 W. Madison St. Pontiac, IL 61764

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October 6, 2021

County Board Members Citizens of Livingston County

SUBJECT: Livingston County 2022 Budget

Dear Livingston County Board Members and Citizens:

We are pleased to submit the Livingston County Fiscal Year 2022 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.

The County Board, in conjunction with both Elected Officials and Department Officials, completed Strategic Planning Sessions and adopted the 2021-2022 Strategic Plan, including both long-and short-term goals, at their April 15, 2021 meeting. This planning, as in previous years, focused on SWOT Analysis (Strengths, Weaknesses, Opportunities and Threats). By completing this process, the short-term goals were developed and centered mostly on personnel and finance. A copy of the 2021-2022 Strategic Plan is included within as Attachment A.

FY 2022 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 first incorporated into the FY2020 budget process. The report is based on anticipated expenses in the current fiscal year. With that being said, the report for this year contains estimated FY2021 expenses. A copy of the Discretionary Program report is included as Attachment B.

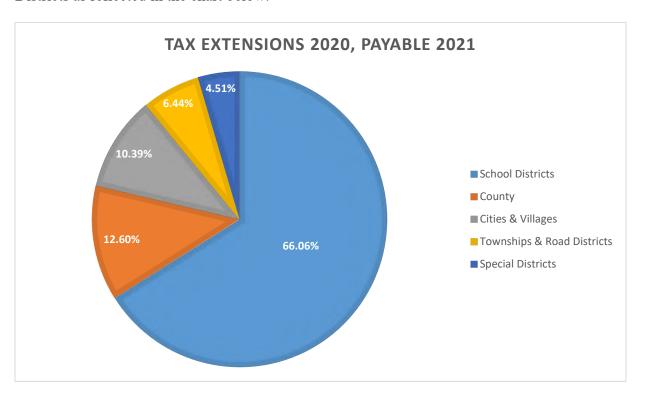
One of the short term goals adopted was to maintain or reduce the current county tax rate. The FY2022 budget reflects an estimated overall county tax rate of 1.07316 compared to 1.12374 in FY 2021.

FY 2022 Budget Highlights – Revenues

The FY 2022 budget projects total revenues of \$30,727,547 (not including transfers) across all funds. This represents an increase of approximately 16% over FY 2021. Property tax has always been a major funding source for the County accounting for 29.20% of all revenue. Fees, Fines and Charges for Services are the second major funding source for the County accounting for 29.26% of all revenue (see page 59 for a summary of revenues by category).

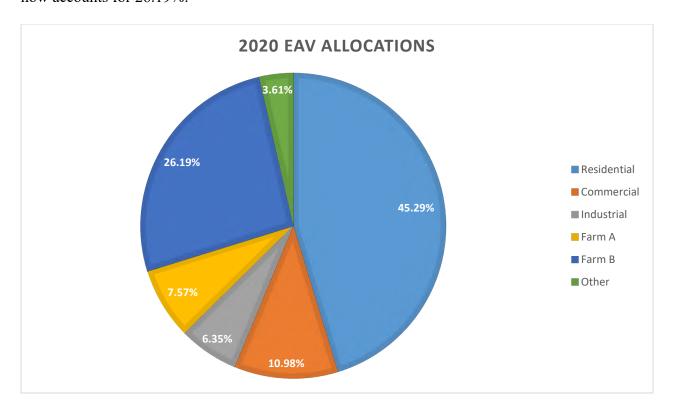
The property tax levies this year represent a 1.5% increase over FY 2021, however, the county tax rate should decrease (as noted above) based on the Equalized Assessed Value (EAV) projections submitted by the Supervisor of Assessments. The county's portion of the overall tax rate has declined slightly 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 2020, (payable in tax year 2021) there was \$74,965,303 levied and extended amongst all the taxing districts within the county. Livingston County accounted for 12.6% 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.



FY2020 Tax Extensions	
School Districts	49,518,568
County	9,449,235
Cities & Villages	7,786,585
Townships & Road Districts	4,827,142
Special Districts	3,383,773
	\$74,965,303

These taxes were extended among all the parcels within the county, which had a total Equalized Assessed Value (EAV) of \$913,918,634, 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 fourth 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 26.19%.



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 2021. Copies can be obtained by request from the County Board Office.

FY 2022 Budget Highlights – Expenses

The FY 2022 Budget appropriates \$39,648,710 in projected expenses (not including transfers) across all funds, which represents an increase of 13%. The budget deficit for FY 2022 is just over \$8.9 million. This deficit is attributed to the following: an approximate \$4 million deficit across all County Highway funds, approximately \$1.6 million to finish up the construction of the H&E Building, approximately \$784K left for Economic Development projects, and a \$2.3 million deficit in the Pontiac Host Fund due to capital projects, including the construction of a new highway maintenance facility. The remaining deficit is spread across the remaining special revenue funds.

Personnel costs account for approximately 35% of all County expenses, and 71% 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 \$25,392,561 (64%) of the total County expenses, of which \$12,454,071 are one-time capital expenses. Overall, Livingston County's fund balances continue to remain strong with an anticipated end-of-year fund balance of \$38,277,175 across all funds.

We would like to commend both the Elected and Department Officials for their efforts 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 their support in the development of this budget document.

Respectfully	Submitted,
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Alina Hartley Executive Director Diane Schwahn Finance Director Ginger Harris Human Resources Director

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

Livingston County



2021 - 2022 Strategic Plan

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

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, openminded 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
- o 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)
- Organize a Tour of All County Facilities (Administrative Office / Facilities Services)
- 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)
- Explore options on the addition of a drive thru facility for Public Health (Public Health & Property)

Personnel

- Encourage participation in leadership and management training programs (Administrative & Personnel)
- o Investigate efficiencies and process improvement opportunities (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)
- Explore options in regards to employee health insurance and possible implementation of HSA (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)
- Develop a career pathing program (Personnel)
- Develop annual benefits statement (Personnel)

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; acknowledging upcoming unfunded mandates and legislative reductions in revenues that may not make this possible
- Develop a plan for the implementation of the Crime Bill (SJL, Finance and Sheriff's Department)
- 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)
- Identify local needs and develop a plan for the use of American Rescue Plan Act grant funding (Finance and Administrative)
- Develop an Investment Policy including plans for long term investments (Finance)

Technology

- Establish a User Group to review the status and future feasibility of the Spillman Software System (Spillman User Group & Finance)
- Investigate possible county public information / notification systems (IT & Admin.)
- Maximize technology and collaboration amongst departments (Department Heads, IT, Finance)

Economic Development

- Encourage workforce development (Finance)
- Explore and investigate obstacles, options, and funding available for public transportation (Administrative)

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. The cost of the program currently is as follows:

Salaries: \$179,427

Benefits: \$72,232

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: \$101,659 (plus ancillary costs listed above)

Residents Served (9 months): 1,220 9 Month Cost per Resident Served: \$31.76

Residents Served (3 months): 35,815 3 Month Cost per Resident Served: \$1.76

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: \$58,944

Benefits: \$23,441

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: \$22,385 (plus ancillary costs listed above)

Residents Served: 4,033 Annual Cost per Resident Served: \$5.55

PROACTIVE UNIT

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

Salaries: \$110,813 Benefits: \$37,260

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.

Residents Served: 35,815 Annual Cost per Resident Served: \$4.23

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 FY2021 Strategic Planning Session following are the **estimated costs of the program for the year 2020**:

Personnel Costs: \$600,126

Board & Care: \$539,602

Building Maintenance: \$51,484

Misc. Expenses: \$16,616

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.): \$2,827,927

Estimated Net Profit: \$1,620,099 (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

GLCEDC Economic Development Programs: \$784,343 budgeted for FY2022. 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 \$5,083 at the end of FY2022.

* * * * *

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 originally presented to the Finance Committee on June 5, 2019 and was updated (excluding the Inmate Housing Program) with FY2021 estimates on September 17, 2021.

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 2022. 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 Training Program. For Fiscal Year 2022, the total personnel costs represent approximately 36% of the total budgeted expenditures.

Wages	\$11,216,245
Social Security	776,723
Illinois Municipal Retirement Fund	977,900
Insurance (Health, Dental, Vision, & Life)	1,227,781
Unemployment Insurance	3,000
Other Employee Benefits	18,750

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 2021, the County's rate was 7.60% for IMRF and 20.46% for SLEP (Sheriff's Law Enforcement Personnel). For FY 2022, the County's rate will decrease to 5.02% for IMRF and 19.15% 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 2022 Personnel Wages Adjustments

Labor Unit	Labor Category	Rate	Step Table	Contract Expiration
		Adjustment		Date
FOP	Sheriff Deputies	2.25%	Yes	11/30/2022
FOP	Correctional Officers	2.25%	Yes	11/30/2022
FOP	Probation Officers	2.00%	No	11/30/2022
ICOPS	Maintenance Dept.	2.00%	No	11/30/2022
Local 150	Highway Maintenance	2.25%	No	11/30/2022
N/A	Non-Union Employees	**	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

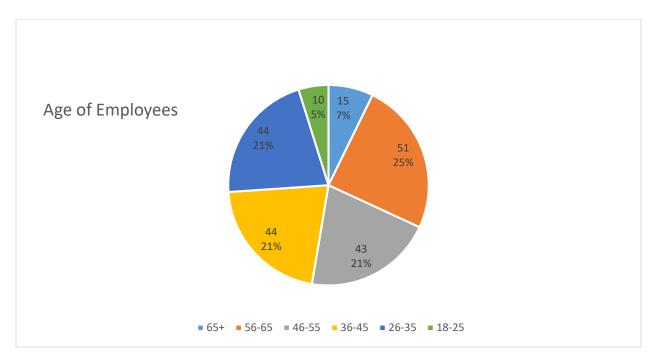
^{**}Note: Livingston County did not increase non-union employees by a percentage. Instead, the board approved a \$1.75 per hour increase for FY 2022. Overall, the flat increase equates to a 3.49% increase to the budget for wages.

Due to the ever-changing employment market and the gradual increase in minimum wage over the next 4 years, Livingston County will be adjusting the salary schedule to reflect a competitive wage package. These salary ranges will be evaluated annually to maintain the County's goal to attract and retain talented employees. The following table represents the salary ranges per classification and the number of employees who fall in that classification.

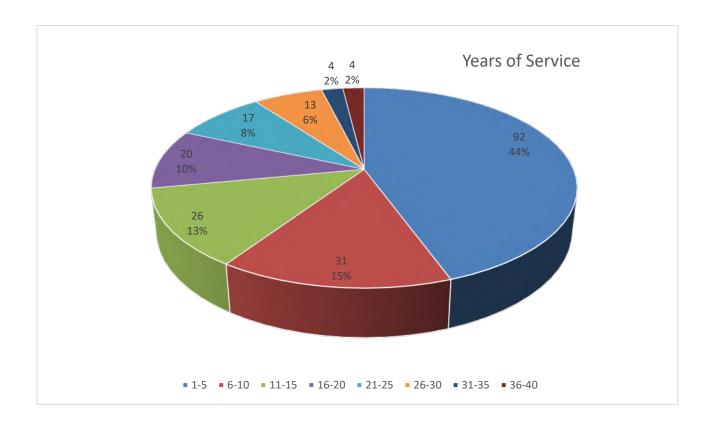
Salary Schedule (Non-Union Only)

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	3
P-2	Professional	34,886 – 53,352	11
P-3	Professional	38,240 – 68,250	22
P-4	Professional	49,901 – 122,831	10
PS-1	Professional Support	19,695 – 35,841	8
PS-2	Professional Support	25,480 – 41,315	33
PS-3	Professional Support	31,278 – 49,745	15
SM-1	Service/Maintenance	19,695 – 35,841	13
SM-2	Service/Maintenance	25,480 – 41,315	11
SM-3	Service/Maintenance	31,278 – 49,745	10

Livingston County represents a multi-generational workforce. The county values each generation, their talents, their work ethic, and their ideas. The following graph represents the various age groups and the number of employees who represent that age group.



Employee development is important to Livingston County. Investing in the employees, providing a competitive salary and benefits package, and personal development has created a solid workforce. The following graph represents the Years of Service for Livingston County's employees.



Budget FY22		FY 18			FY 19			FY 20			FY 21			FY 22	
Department	Full 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	2	0	0
County Clerk	8	0	1	8	0	0	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	4	0	0	3	0	0	3	0	1	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	1	2	0	1	2	0	1	2	0	2	2	0	2	1	0
Maintenance	7	2	0	8	2	0	8	2	0	8	2	0	8	2	0
Sheriff	31	1	0	33	1	0	34	1	0	34	1	0	35	0	1
Corrections	33	5	0	33	7	0	33	9	0	33	11	0	37	10	0
Coroner	2	1	6	2	1	6	2	1	6	2	1	3	2	0	3
Circuit Clerk	12	1	0	11	1	0	11	2	0	10	2	0	10	2	0
States Attorney	9	0	0	9	0	0	9	0	0	9	0	0	9	0	0
Public Defender	2	1	0	2	1	0	2	1	0	2	1	0	2	1	0
Judicial	3	0	7	3	0	7	3	0	7	3	0	7	3	0	6
Jury Commission	0	1	0	0	1	0	0	1	0	0	1	0	0	1	0
Probation Court Services	13	0	0	13	0	0	13	0	0	13	0	0	13	0	0
General Fund Totals	134	16	15	135	18	14	136	21	15	136	23	12	142	18	11
Highway	13	0	9	13	0	10	13	0	10	13	0	12	12	0	12
Public Health	29	0	4	26	0	3	27	0	3	25	2	7	26	1	16
Mental Health	6	0	0	6	0	0	4	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	183	18	32	181	20	31	181	23	32	179	27	35	185	21	43

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 2022 BUDGET



Livingston County, Illinois

READER'S GUIDE TO FISCAL YEAR 2022 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 2022 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 2019 and 2020 actual results, the FY2021 budget, the FY2021 estimated results, and the FY2022 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 FY2022 and previous budgets are in electronic format on the Livingston County website under County Services-Finance.

FISCAL YEAR 2022 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. The 2020 Census data shows the population is 35,815. Since the last census, the population has decreased by 8%.

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

City of Fairbury Village of Emington City of Pontiac Village of Flanagan City of Streator Village of Forrest Town of Chatsworth Village of Long Point Village of Campus Village of Odell Village of Cornell Village of Reddick Village of Cullom Village of Saunemin Village of Dwight 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 2021 was 4.7% - below the State of Illinois unemployment rate of 7.1% and the national unemployment rate of 5.4%.

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 &	Responsible for all matters pertaining to the agricultural interest of the
Zoning	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	In cooperation with the Veterans Assistance Commission (VAC) and its
Assistance	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 2022 BUDGET



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

Circuit Court

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

Coroner

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

Human Resources

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

Mental Health

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

Sheriff

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

Veterans Assistance

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

Bookkeeping

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

County Clerk

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

Court Services/Probation

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

Information Technology

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

Public Defender

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

State's Attorney

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

Zoning

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

Circuit Clerk

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

County Board Office

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

Highway

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

Facilities Services

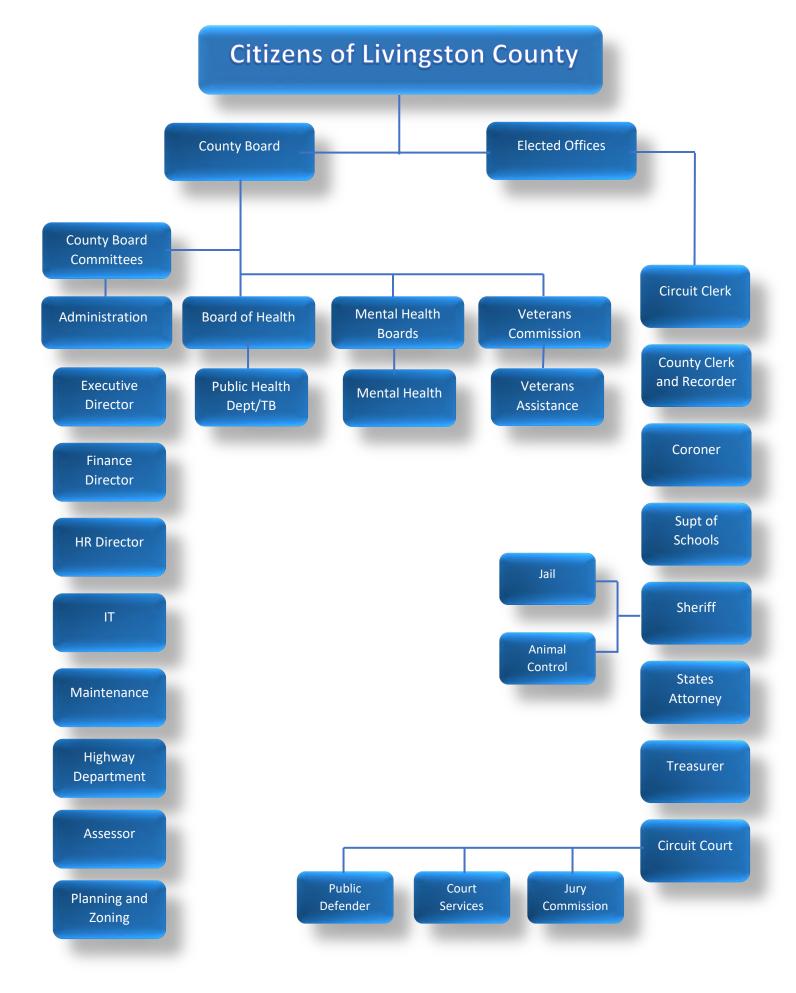
112 West Madison Street Pontiac, IL 61764 (815) 842-9358

Public Health

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

Treasurer

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



Livingston County List of Officers

COUNTY BOARD MEMBERS

Livingston County Board Chairperson – Kathy Arbogast Livingston County Board Vice Chairperson – Jason Bunting

District 1	Term Expires	District 2	Term Expires
Kathy Arbogast	December 2022	Joel Barickman	December 2022
James Blackard	December 2022	Jason Bunting	December 2022
James Carley	December 2022	Gerald Earing	December 2022
Marty Fannin	December 2022	Ronald Kestner	December 2022
Gina Manker	December 2022	Steven Lovell	December 2022
William Mays	December 2022	Joe Steichen	December 2022
Scott Mennenga	December 2022	Robert Weller	December 2022
Jack Vietti	December 2022	Bill Wilkey	December 2022
District 3	Term Expires		
Linda Ambrose	December 2022		
Mike Kirkton	December 2022		
Paul Ritter	December 2022		
Mark Runyon	December 2022		
Tim Shafer	December 2022		
John Slagel	December 2022		
John Vitzthum	December 2022		
Seth Welch			

R3E	R4E	R5E	RGE	R7E	R8E	
Reading	Newtown	Sunbury	Nevada	Dwight	Round Grove	Т30
Long Point	Amity	Esmen	Odell	Union	Broughton	T29
Nebraska	Rooks Creek	Pontiac	Owego	Saunemin	Sullivan	T28
Waldo	Pike	Eppards Point	Avoca	Pleasant Ridge	Charlotte	T27
3,500	ct 1 = White	À	Indian Grove	Forrest	Chatsworth	T26
Tours and the same of the same	ct 3 = Aqua		Belle Prairie	Fayette	Germanville	T2

ELECTED OFFICIALS Term Expires December 2024 Circuit Clerk LeAnn Dixon County Clerk & Recorder Kristy Masching December 2022 County Coroner Danny Watson December 2024 **County Sheriff Tony Childress** December 2022 County Treasurer M. Nikki Meier December 2022 Resident Circuit Judge Jennifer Bauknecht December 2024 December 2024 State's Attorney Randy Yedinak

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 2022 BUDGET



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/LCS200/18-185.

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

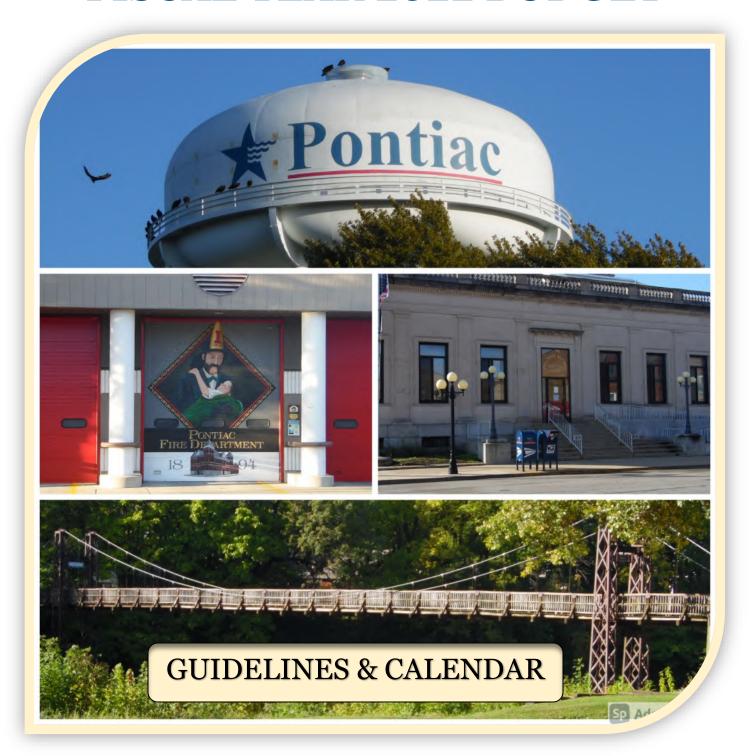
The County Treasurer is responsible for investing all Livingston County funds.

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.



FY2022 BUDGET GUIDELINES

ALLOCATION – The Finance Committee shall approve the FY2022 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 FY2022 proposed/requested budget to the Finance Department no later than June 25, 2021.

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 – Administrative staff will work with Department Officials to identify any staffing needs that may be necessary in the coming year. A salary increase of \$1.75/hour has been included within departmental allocations for all non-contract employees. This is to avoid compression issues due to the yearly minimum wage increases over the next 3 years.

GRANTS – No grant program will be considered in FY2022 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. 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.

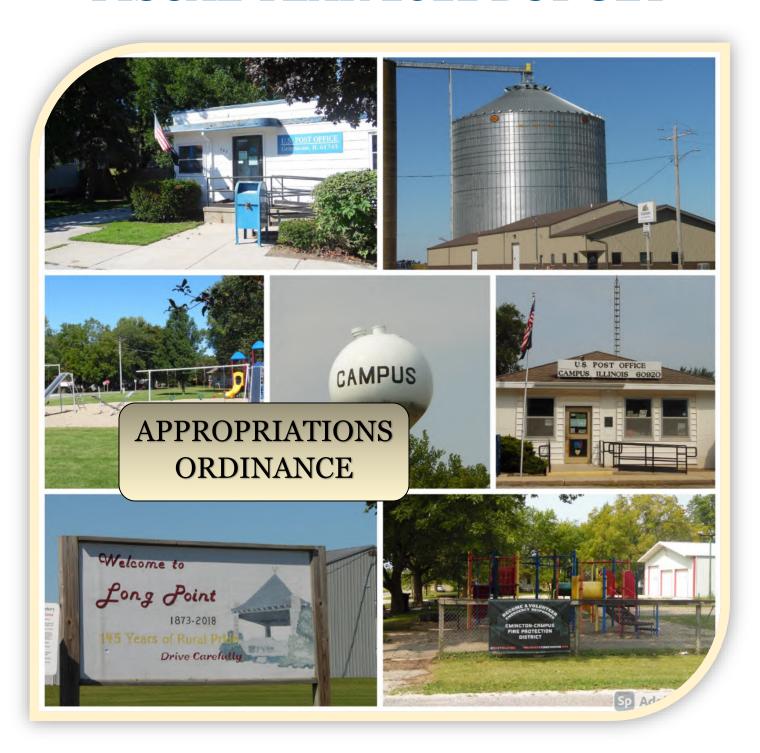
OTHER REVENUE FUNDS – Every effort shall be made to keep the year-end unencumbered fund balance at a minimum level taking into account the need for working cash. Other revenue funds shall be included in each department's budget submission, and shall include the anticipated revenues, expenditures and 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 FY2022 Budget in accordance with the FY2022 Budget Calendar.

FY2022 BUDGET CALENDAR

	<u></u>	
Finance Meeting	June 9, 2021	Discuss and approve departmental allocations, guidelines, and calendar for FY2022. Determine goal for host fund transfer if not previously decided at work sessions.
Dept Officials	June 25, 2021	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 2021	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, 2021	Final review of proposed budget and line items for respective departments.
Finance Meeting	September 8, 2021	Review and make final changes to the draft budget and levies. (These should be relatively complete at this time.)
Finance Meeting	October 6, 2021	Approve compiled budget and levies and forward to the County Board.
County Board	October 14, 2021	Make final changes to budget and levies and approve the FY2022 Budget and Appropriations. Post proposed budget for public inspection at least 15 days prior to the November board meeting.
Finance Meeting	November 3, 2021	Public Hearing for proposed FY2022 Budget Appropriations and Levies if needed.
County Board	November 11, 2021	Adopt Budget and Levies for FY2022.



2021-11- 54

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2021 THROUGH NOVEMBER 30, 2022

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 2022.

NOW, THEREFORE BE IT ORDAINED, by this County Board of Livingston County, Illinois that the schedule of expenditures totaling \$40,921,315 and the schedule of revenues totaling \$32,000,152 hereinafter specified as the Annual Budget and Appropriations Ordinance for Fiscal Year 2022, be and is hereby appropriated for the purposes detailed in the Livingston County Annual Budget for Fiscal Year 2022 and summarized herein for the fiscal period December 1, 2021 through November 30, 2022, 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, 2021 through November 30, 2022 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 14, 2021 for a period of 27 days for the public inspection thereof.

DATED at Pontiac, Illinois this 10th day of November, 2021.

Kathy Arbdgast, Chairper

Livingston County Board

Tim Shafer, Chairman

ivingston County Finance Committee

ATTEST:

Masching, County C

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2021-11- 55

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2021 THROUGH NOVEMBER 30, 2022

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, 2021 through November 30, 2022, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That \$7,916,317 is the total amount of money heretofore legally appropriated for all county purposes, with \$3,150,000 for general county purposes, and \$4,766,317 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 \$7,916,317 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 \$3,150,000 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 \$805,000 for the COUNTY HIGHWAY FUND; and

We further recommend that there be levied the sum of \$402,500 for the COUNTY AID TO BRIDGES FUND; and

We further recommend that there be levied the sum of \$402,500 for the FEDERAL AID MATCHING TAX FUND; and

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

We further recommend that there be levied the sum of \$430,000 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 10th day of November, 2021.

Kathy Arbogast, Chairperson

Livingston County Boar

and

Kristy A. Masching, County Clerk

Fim Shafer, Chairman

Livingston County Finance Committee

2021-11- 56

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2021 THROUGH NOVEMBER 30, 2022

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 10th day of November, 2021.

Kathy Arbogast, Chairperson

Livingston County Board

ATTEST:

Kristy A. Masching, County Clerk

Tim Shafer, Chairman

Livingston County Finance Committee





2021-11- 57

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR SOUTHEAST LIVINGSTON COUNTY AMBULANCE SERVICE (SELCAS) FOR FISCAL YEAR 2022

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 \$408,200 for SELCAS as follows:

\$21,000 property tax levy for Chatsworth; \$195,865 property tax levy for Fairbury; \$44,525 property tax levy for Forrest; \$2,810 property tax levy for Strawn; \$144,000 property tax levy for Rural Districts

DATED at Pontiac, Illinois this 10th day of November, 2021.

Kathy Arbogast, Chairperson

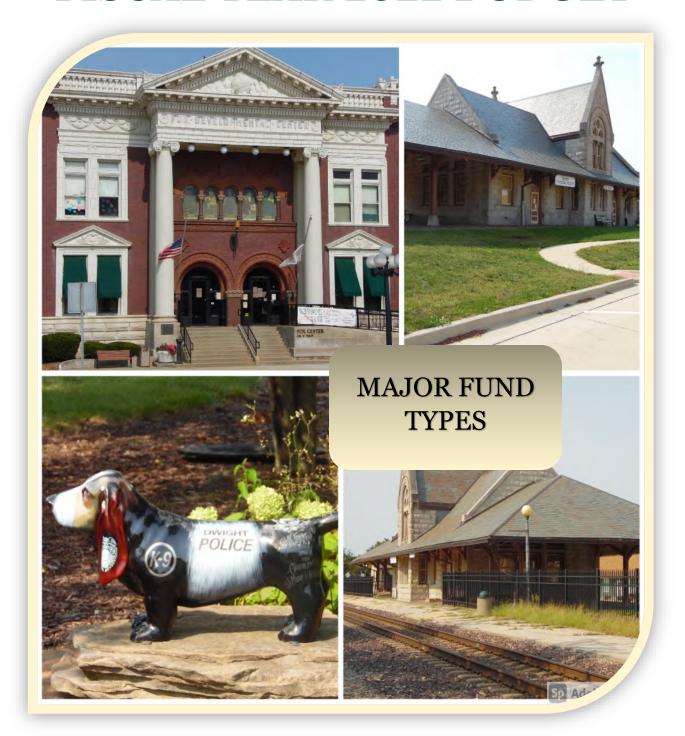
Livingston County Board

ATTEST:

Kristy A. Masching, County Clerk

SLAI 9 FEB 27. 183 Tim Shafer, Chairman

Livingston County Finance Committee



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Tax Sale in Error																												
Fiduciary Funds																												
Private Purpose Trust Funds																												
Agency Funds																												

Funds Appropriated in Fiscal Year 2022 By Fund Type and Department

The Livingston County fiscal year 2020 budget is appropriated over 45 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 ooo – 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. Mental Health Fund – 708 Board – Fund to be utilized to establish and maintain Fund 240 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 217 American Rescue Fund – Fund was created in FY2021 as a result of the American Rescue Plan Act being signed into law by the President which established Fiscal Recovery Funds. These funds are to be used to provide support to governments in responding to the impact of COVID-19 on communities, residents, and businesses. 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** Transportation Safety Highway Hire-back Fund – Created by State Statute, the Fund 227 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
- **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
- **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.



LIVINGSTON COUNTY Three-Year Summary of Financial Sources and Uses

				Major Governmental Funds											
		General Divisio	on		IMRF		Pt	ublic Health/	′тв	Г	Mental Healt	th	Non-Maj	or Governme	ntal Funds
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022
	Actual	Estimated	Budget	Actual	Estimated	Budget	Actual	Estimated	Budget	Actual	Estimated	Budget	Actual	Estimated	Budget
Financial Sources															
Property Tax Revenues	3,747,935	3,813,073	3,930,000	960,941	984,976	985,000	423,753	448,042	457,000	906,722	909,065	909,065	2,893,016	3,029,015	3,061,557
Other Tax Revenues	3,726,856	3,946,377	3,877,000										1,326,387	800,000	800,000
Fees Fines & Charges for Svcs	7,721,101	7,377,381	8,005,173				291,033	370,614	409,008	127,034	126,883	153,306	1,056,917	914,277	767,040
Rents	187,135	170,803	167,540								2,400	2,400		100,000	100,000
State of IL Reimbursements	884,827	823,228	874,651										59,150	60,200	62,000
Grants	609,724	3,697,677	3,784,953				1,684,728	2,293,134	1,639,335	20,977	25,000	25,000	526,760	519,306	519,306
Miscellaneous Revenues	71,338	7,114	8,250				16,555	53,000	64,575	2,353			62,019	40,500	37,000
Interest	228,747	82,219	67,320	10,401	3,800	3,800	1,757	3,030	2,280	575	700	700	36,079	13,136	14,288
Total Revenues	17,177,663	19,917,872	20,714,887	971,342	988,776	988,800	2,417,826	3,167,820	2,572,198	1,057,661	1,064,048	1,090,471	5,960,328	5,476,434	5,361,191
Financial Uses															
Personnel Services	8,754,527	8,614,893	9,377,904	1,037,635	1,050,000	1,000,000	1,505,595	1,876,918	1,625,182	233,137	236,985	229,179	1,840,515	2,005,777	2,023,884
Contractual Services	3,217,293	3,457,565	4,675,549				193,639	258,179	235,573	15,627	19,400	17,500	920,843	1,303,240	1,399,667
Commodities	1,012,443	834,746	906,935				586,678	1,073,059	682,052	9,469	9,735	7,435	288,916	472,775	490,175
Capital Outlay	1,381,923	4,770,292	7,932,106				41,456	22,841					679,095	549,497	4,521,965
Purchase of Services										847,289	856,100	864,578	321,636	351,172	343,883
Veterans Assistance Services													10,755	11,810	23,647
Economic Development	270,000		784,343												
Miscellaneous Expenses	62,489	165,648	1,973,405				9,079	23,500	27,100		1,000	1,000	265,529	266,235	410,661
Debt Service	87,398	92,221	94,987												
Total Expenses	14,786,073	17,935,365	25,745,229	1,037,635	1,050,000	1,000,000	2,336,447	3,254,497	2,569,907	1,105,522	1,123,220	1,119,692	4,327,289	4,960,506	9,213,882
Excess (deficiency) of revenues over															
(under) expenses	2,391,590	1,982,507	(5,030,342)	(66,293)	(61,224)	(11,200)	81,379	(86,677)	2,291	(47,861)	(59,172)	(29,221)	1,633,039	515,928	(3,852,691)
Other financing sources (uses):															
Transfers in	204,858	182,750	138,890	20,000			15,617	5,970					20,000		
Transfers out	(55,617)	(5,970)											(204,858)	(182,750)	(138,890)
Total other financing sources (uses)	149,241	176,780	138,890	20,000	0	0	15,617	5,970	0	0	0	0	(184,858)	(182,750)	(138,890)
Net change in fund balance	2,540,831	2,159,287	(4,891,452)	(46,293)	(61,224)	(11,200)	96,996	(80,707)	2,291	(47,861)	(59,172)	(29,221)	1,448,181	333,178	(3,991,581)
Fund balance, beginning of year	29,269,622	31,810,453	33,969,740	1,880,999	1,834,706	1,773,482	1,626,052	1,723,048	1,642,341	1,461,498	1,413,637	1,354,465	6,676,781	8,124,962	8,458,140
Fund balance, end of year	31,810,453	33,969,740	29,078,288	1,834,706	1,773,482	1,762,282	1,723,048	1,642,341	1,644,632	1,413,637	1,354,465	1,325,244	8,124,962	8,458,140	4,466,559

REVENUES ALL FUNDS - FY2022 Budget	t i										
	Total	Revenues Less			ST of IL				Fees Fines Chgs	Misc	
	Revenues	Tranfers	Prop Tax	Other Tax	Reimb	Interest	Rents	Grants	for Svcs	Revenues	Transfers In
General Fund	13,218,969	12,415,464	3,250,000	3,877,000	874,651	5,000	167,540	47,850	4,185,173	8,250	803,505
Tort Judgment & Liability	665,300	665,300	665,000			300					
Unemployment Insurance	15,400	15,400	15,000			400					
IMRF	988,800	988,800	985,000			3,800					
Social Security	746,300	746,300	745,100			1,200					
Veterans Assistance	140,150		140,000			150					
County Extension Education	149,217	149,217	149,217								
County Highway	1,125,725	1,125,725	805,000			1,725	100,000		192,000	27,000	
County Aid to Bridges	403,200		402,500			700					
County Federal Aid Matching	404,100		402,500			1,600					
Public Health	2,543,168	2,543,168	430,000			2,250		1,639,335	407,008	64,575	
ТВ	29,030	29,030	27,000			30		1,033,333	2,000	04,373	
Mental Health 708	1,090,471	1,090,471	909,065			700	2,400	25,000	153,306		
Mental Health 377	417,515	417,515	417,240			275	2,400	23,000	133,300		
Animal Control	13,000	13,000	417,240			500			12,500		
Recreation Committee	200					200			12,300		
	469,200					100					469,100
Vehicle Fund	3,750,000					50,000		200.000	3 500 000		469,100
Pontiac Host Agreement								200,000	3,500,000		
Streator Host Agreement	7,500					7,500		75.000			
Construction & Bldg Renovation Solar Farm Application Fees	75,100	75,100				100		75,000	20,000		
	20,140	20,140				140			20,000		
Windfarm Application Fees	300,840	300,840				840			300,000		
Enterprise Zone	100	100				100		2 462 402			
American Rescue Fund	3,464,243	3,464,243				2,140		3,462,103			
County Motor Fuel Tax	1,371,456			800,000	62,000	1,050		498,406		10,000	
Road Use Agreement	1,550	1,550				1,550					
Transportation Safety Hwy Hire-back	250	250							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 Automation	68,500	68,500				500			68,000		
Probation Services Fees	91,600	91,600				400			91,200		
Victim Coordinator	20,920	20,920				20		20,900			
Maintenance & Child Support	3,506	3,506				6			3,500		
State's Atty Drug Traffic Prevention	10,010	10,010				10			10,000		
State's Attorney Automation	4,005	4,005				5			4,000		
Public Defender Records Automation	1,201	1,201				1			1,200		
Sheriff Drug Traffic Prevention	1,020	1,020				20			1,000		
Arrestees Medical Costs	7,003	7,003				3			7,000		
Sheriff E-Citation	1,140	1,140				140			1,000		
Coroner's Fees	15,720	15,720				20			15,700		
Document Storage Fees	55,500	55,500				500			55,000		
Special Recording Fees	148,000	148,000				2,000			146,000		
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	32,000,152	30,727,547	9 342 622	4,677,000	936,651	88,388	269,940	5,968,594	9,334,527	109,825	1,272,605
i otai nevellues	32,000,132	30,727,347	3,342,022	4,077,000	330,051	00,300	203,340	3,308,334	3,334,327	103,625	1,2/2,005

EXPENDITURES ALL FUNDS - FY2022 B	udget									
	<u>Total</u>	Total Expenses	Personnel	Contractual		Capital	Economic	Debt		
	<u>Expenses</u>	Less Transfers	Costs	Services	Commodities	Outlay	Development	Service	Miscellaneous	Transfers Out
General Fund	13,218,969	13,158,969	9,310,904	2,678,341	766,935	0	0	94,987	307,802	60,000
Tort Judgment & Liability	762,000	762,000		762,000						
Unemployment Insurance	13,000	13,000	13,000							
IMRF	1,000,000	1,000,000	1,000,000							
Social Security	750,000	750,000	750,000							
Veterans Assistance	192,015	192,015	104,118	46,047	4,850	35,000			2,000	
County Extension Education	149,217	149,217		149,217						
County Highway	1,613,800	1,613,800	707,800	70,000	222,000	600,000			14,000	
County Aid to Bridges	975,000	975,000		225,000		750,000				
County Federal Aid Matching	1,400,000	1,400,000		100,000		1,300,000				
Public Health	2,541,007	2,541,007	1,625,182	208,673	680,052				27,100	
TB	28,900	28,900		26,900	2,000					
Mental Health 708	1,119,692	1,119,692	229,179	882,078	7,435				1,000	
Mental Health 377	441,512	441,512	88,154	350,533	2,825				,	
Animal Control	14,400	14,400	, -	14,400						
Vehicle Fund	525,000	525,000		80,000	140,000	305,000				
Pontiac Host Agreement	6,034,910	5,044,314		889,208	-7000	3,932,106			223,000	990,596
Streator Host Agreement	83,119	0				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	83,119
Construction & Bldg Renovation	1,695,000	1,695,000				1,695,000				55,225
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	30,000	230,000			784,343			
American Rescue Plan	3,442,603	3,442,603				2,000,000	70 1,0 10		1,442,603	
County Motor Fuel Tax	2,939,312	2,939,312	373,812	745,000	245,500	1,475,000			100,000	
Road Use Agreement	295,000	295,000	0,0,012	7 13,000	2 15)500	295,000			200,000	
Treasurer's Automation	7,500	7,500				255,000			7,500	
Law Library	11,032	9,000							9,000	2,032
Court Systems	4,093	0							3,000	4,093
Court Automation	49,522	33,000				33,000				16,522
Court Security	44,222	27,965				27,965				16,257
Probation Services Fees	75,000	75,000		60,000	15,000	27,505				10,237
Victim Coordinator	20,900	75,000		00,000	15,000					20,900
Maintenance & Child Support	3,117	0								3,117
State's Atty Drug Traffic Prevention	10,000	10,000							10,000	3,117
State's Attorney Automation	4,000	4,000							4,000	
Sheriff Drug Traffic Prevention	2,500	2,500							2,500	
Arrestees Medical Costs	7,000	7,000		7,000					2,300	
Coroner's Fees	16,000	6,000		7,000		6,000				10,000
Document Storage Fees	31,093	16,000				0,000			16,000	15,093
Special Recording Fees	150,000								150,000	15,093
Vital Records Fees	25,000	25,000							25,000	
		,							,	E0.070
GIS Automation Fees	103,637	52,761							52,761	50,876
Circuit Clerk Operations & Admin	7,900	7,900							7,900	
Tax Sale in Error	10,000	10,000							10,000	
Total Expenditures	40,921,315	39,648,710	14,256,149	7,560,397	2,086,597	12,454,071	784,343	94,987	2,412,166	1,272,605

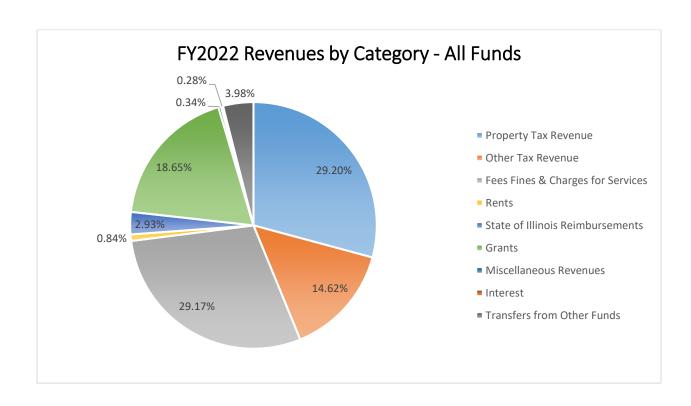
FISCAL YEAR 2022 TRANSFERS

<u>Transfer From</u>	<u>Amount</u>	<u>Transfer To</u>
General Fund	60,000	Vehicle Fund
Pontiac Host Agreement Fund	431,496	General Fund
Pontiac Host Agreement Fund	150,000	General Fund - Proactive
Pontiac Host Agreement Fund	409,100	Vehicle Fund
Streator Host Agreement Fund	83,119	General Fund
Law Library Fund	2,032	General Fund
Court Systems Fund	4,093	General Fund
Court Automation Fund	16,522	General Fund
Court Security Fund	16,257	General Fund
Victim Coordinator Fund	20,900	General Fund
Maintenance & Child Support Fees Fund	3,117	General Fund
Coroner's Fees Fund	10,000	General Fund
Document Storage Fund	15,093	General Fund
GIS Automation Fund	50 , 876	General Fund
Total Transfers FY2022	\$1,272,605	

End of Fiscal Year Fund Balances	2017	2018	2019	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
Major Governmental Funds General		2010	2029				
General Fund	4,258,777	4,747,674	6,235,615	7,668,048	6,294,301	8,774,035	8,774,035
Tort Judgement & Liability	456,731	553,089	565,186	615,291	590,208	599,570	502,870
Unemployment Insurance	63,885	93,407	119,407	135,021	110,537	138,891	141,291
Health Insurance Reserve Fund	0	52,677	52,762	52,845	52,927	52,930	53,015
Recreation Committee	129,285	162,215	164,613	165,700	166,013	166,100	166,300
Vehicle Replacement and Maint. Fund	212,588	230,244	31,889	197,480	147,537	253,279	197,479
Pontiac Host Agreement	9,372,011	11,556,543	12,620,528	14,242,132	14,877,745	16,101,518	13,816,608
Streator Host Agreement	1,324,863	1,274,718	1,229,849	1,207,657	1,079,777	1,123,293	1,047,674
Construction & Bldg Renovation	7,150,053	6,704,658	6,455,607	5,989,633	179,906	1,704,432	84,532
Solar Farm Application Fees	0	56,195	55,068	54,869	55,529	55,009	55,149
Windfarm Application Fees	187,984	188,097	190,286	191,225	192,662	191,729	192,569
Enterprise Zone Fund	1,911,904	1,182,068	975,139	714,685	2,295	789,326	5,083
American Rescue Fund	-,,	-,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, - 1,000	_,	3,442,743	3,464,383
Working Cash	558,793	565,377	573,674	575,870	577,874	576,970	577,470
IMRF	1,552,917	1,636,044	1,880,999	1,834,707	1,926,449	1,773,483	1,762,283
Public Health/TB-PH	1,315,744	1,484,812	1,563,314	1,635,963	1,699,665	1,555,751	1,557,912
TB Fund	1,010,7.1	1,101,012	62,738	87,081	53,975	86,586	86,716
Mental Health 708	1,387,178	1,457,661	1,461,498	1,413,637	1,351,036	1,354,464	1,325,243
Non-Major Governmental Funds	1,507,170	1,157,001	1,101,150	1,113,037	1,551,050	1,55 1,10 1	1,525,215
Social Security	794,820	814,968	838,469	829,281	829,769	775,620	771,920
Veterans Assistance	191,727	142,915	148,690	179,659	136,012	191,950	140,085
Animal Control Fund	93,410	90,287	65,434	39,194	47,094	21,930	20,530
County Highway	1,071,669	941,528	1,084,561	1,191,833	775,731	1,275,346	787,271
County Motor Fuel Tax	726,796	905,324	879,461	1,733,256	39,119	1,601,813	33,958
County Aid to Bridges	282,454	380,144	541,684	616,241	123,531	611,358	39,558
County Federal Matching	257,316	602,624	895,296	911,256	48,644	1,047,272	51,372
Road Use Agreement Fund	288,475	289,105	292,098	293,954	44,698	295,504	2,054
Transportation Safety Hwy Hire-back	200,473	209,103	292,098	500	501	751	1,001
Mental Health 377	449,995	480,606	504,916	528,102	473,382	513,562	489,565
Indemnity	312,047	322,113	338,149	353,971	361,641	364,771	373,771
Treasurer's Automation	18,680	19,001	22,917	25,128	20,587	29,346	28,391
Law Library	9,005	2,335	1,362	1,625	8,713	751	1,224
Court Systems	4,825	5,455	3,435	3,289	7,443	4,093	0
	112,745	150,123	181,003	201,582	218,048	231,575	
Court Automation Court Security	8,790	8,767	18,180	28,834	24,585	44,222	250,553
Probation Services Fees	168,742	140,751		154,650	128,646	193,750	0 210,350
Victim Coordinator	19,365	19,671	100,416 23,026	26,119	29,349	29,039	29,059
Maintenance & Child Support	726	548	5,135	18,743	6,147	19,249	19,638
States Attorney Drug Traffic Prevention	13,708	17,245	15,835	47,656	14,971	55,856	
States Attorney Automation	9,260	12,366	10,978	11,545	10,988	12,465	55,866 12,470
Public Defender Records Automation	9,200	12,300	380	1,486	2,082	2,887	4,088
Sheriff Drug Traffic Prevention	11 000	9,198		10,706	5,606		
Arrestees Medical Costs	11,889		9,343		4,752	10,772	9,292
Sheriff E Citation Fund	1,877	2,099	3,747	2,579 9,919		3,081	3,084
Coroner's Fees	6,692	7,533 27,659	8,458		10,039	11,847	12,987
	27,173		28,853	32,291	29,405	38,476	38,196
Document Storage Fees	126,977	151,713	181,935	213,756	227,475	247,258 480 557	271,665 478 557
Special Recording Fees	110,513	133,819	222,581	348,872	227,610	480,557	478,557
Vital Records	14,431	16,112	27,218	38,338	15,842	47,114	33,624
GIS Automation	68,128	62,364	104,984	127,429	102,202	156,344	159,535
Circuit Clerk Ops & Admin	31,037	39,595	52,040	73,061	52,270	73,176	73,291
Tax Sale in Error	72,769	72,291	66,199	70,108	65,599	66,408	63,608
	35,188,754	37,813,738	40,914,956	44,906,807	33,450,917	47,198,252	38,277,175

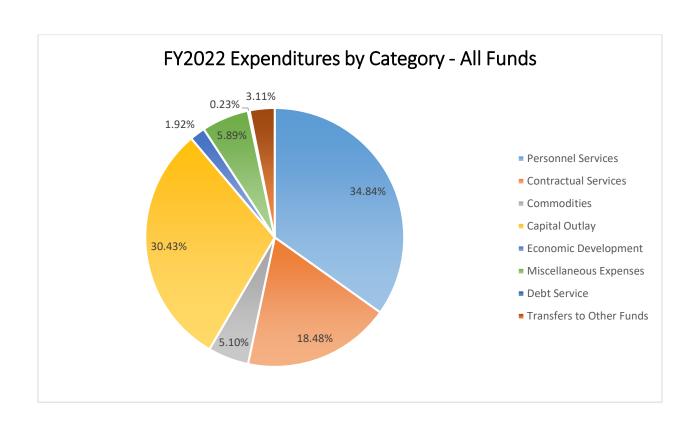
Revenues by Category - All Funds

	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Estimated	Budget
Property Tax Revenue	8,735,475	8,932,367	9,184,171	9,342,622
Other Tax Revenue	4,280,679	5,053,243	4,746,377	4,677,000
Fees Fines & Charges for Services	9,260,869	9,196,085	8,789,155	9,334,527
Rents	237,135	187,135	273,203	269,940
State of Illinois Reimbursements	743,393	943,977	883,428	936,651
Grants	1,684,348	2,842,189	6,535,117	5,968,594
Miscellaneous Revenues	246,107	452,265	100,614	109,825
Interest	386,676	277,559	102,885	88,388
Capital Lease Proceeds	681,870			
Transfers from Other Funds	2,394,722	1,323,483	1,550,962	1,272,605
	28,651,274	29,208,303	32,165,912	32,000,152



Expenditures by Category - All Funds

	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Estimated	Budget
Personnel Services	12,548,635	13,371,409	13,784,573	14,256,149
Contractual Services	5,332,078	5,527,082	6,257,466	7,560,397
Commodities	1,712,624	1,897,506	2,390,315	2,086,597
Capital Outlay	2,585,898	2,102,474	5,342,630	12,454,071
Economic Development	820,000	270,000		784,343
Miscellaneous Expenses	156,097	337,097	456,383	2,412,166
Debt Service		87,397	92,221	94,987
Transfers to Other Funds	2,394,721	1,323,483	1,550,962	1,272,605
	25,550,053	24,916,448	29,874,550	40,921,315



GENERAL FUND FUND BALANCE, REVENUES, EXPENDITURES, and TRANSFERS

	2019	2020	2021	2021	2022
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Estimated	<u>Approved</u>
Beginning Fund Balance	4,747,674	6,235,615	6,350,178	7,668,048	8,774,034
Revenues	11,820,286	12,772,469	11,467,912	12,186,866	12,415,464
Transfers In - Pontiac Host	551,384	358,362	477,941	452,941	431,496
Transfers In - Charge for Services	582,060	425,086	463,206	449,906	372,009
Total Revenues and Transfers In	12,953,730	13,555,917	12,409,059	13,089,713	13,218,969
Expenditures	11,372,863	11,993,222	12,349,059	11,816,712	13,158,969
Transfers Out	92,926	130,262	60,000	167,015	60,000
Total Expenditures and Transfers Out	11,465,789	12,123,484	12,409,059	11,983,727	13,218,969
Excess (Deficit) of Revenues over (under) Expenditures	1,487,941	1,432,433	0	1,105,986	0
Ending Fund Balance	6,235,615	7,668,048	6,350,178	8,774,034	8,774,034

Beginning Fund Balance for 2022 is the estimated balance as of November 30, 2021.

	L FUND REVENUES	2019	2020	2021	2021	2022
	RTMENT	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Estimated	Budget
Dept 000 -		2 942 774	2.072.722	2.050.000	2 022 102	2 150 000
	Property Taxes Personal Property Replacement Tax	2,842,774 462,469	2,973,722 413,329	3,050,000 359,000	3,023,103 450,000	3,150,000 450,000
	County Sales Tax	1,852,447	1,960,641	1.635,000	1,922,312	1,900,000
	Video Gaming Tax	15,044	15,248	6,000	18,000	15,000
	Cannabis Use Tax	15,011	7,113	6,000	12,000	12,000
	State Income Taxes	1,255,549	1,330,525	1,200,000	1,544,065	1,500,000
	VVRECJA Reimb for County Svcs	44,012	44,012	44,012	46,522	47,173
	Interest on Investments	58,995	31,326	5,000	3,900	5,000
	Farm Rent	68,477	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	19,944	19,944	19,944	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	8,663	5.400
	Torrance Avenue Rent		14.550	^		5,400
	Workman's Comp Benefits Other/Miscellaneous	7,803	14,553 3,228	5,000	5,000	5,000
	Miscellaneous Grants	/,803	3,228	5,000	5,000	3,000
	P2D2 Grant	 			150,000	
	CURE Program Grant	+	491,408		14,189	
Dent 120 -	· County Clerk		471,400		14,109	
Dept 120 -	County Clerk's Fees and Interest	281,510	247,672	270,000	300,000	280,000
Dept 125 -		201,510	247,072	270,000	300,000	200,000
Бере 120	Election Grants - Federal	37,871	92,344	32,850	14,419	32,850
	Election Grants - State		- /-	. , , , , , ,	41,966	- ,
Dept 130 -	Treasurer					
_	Penalties and Costs - Collector	147,485	111,939	100,000	110,000	100,000
Dept 140 -	Assessor					
	Assessor's Fees	31,834	37,996	29,000	40,000	36,000
	Supervisor of Assessments - Salary Reimb	30,901	34,572	35,400	35,234	35,900
	Regional Planning/Zoning					
	Planning & Zoning Fees	9,157	7,073	5,000	5,400	6,000
Dept 200 -						
	Sheriff's Town Contracts	38,333	60,000	40,000	43,000	40,000
	Inmate Revenue	2,921,642	2,980,398	2,775,000	2,543,893	2,800,000
	Police Training Reimbursements	0	1,116	0	0	1,000
	Justice Benefits	4,800	3,800	4,000	5,000	4,000
	Court Security Fees		2.240	0	500	60,000
	Sheriff Miscellaneous Revenue Sheriff's Fees, Services & Fines	49,953	2,240 31,520	55,000	566 25,000	60,000
	School Resource Officer Program	102,379	120,041	150,000	150,000	150,000
Dent 220	· Waste Management	102,379	120,041	130,000	150,000	130,000
•	D .: D !!	1,224				
Dept 230 -	Donations - Recycling - ESDA	1,227				
_ cpt 200 -	ESDA (Federal)	9,808	16,651	6,000	15,000	15,000
	Multi-Hazard Mitigation (Federal)	20,035	25,972	0,000	13,000	13,000
Dept 235 -	· Animal Control	_3,033	-5,2,12			
	Animal Control Fees	57,612	61,636	58,000	58,000	58,000
Dept 300 -	· Circuit Clerk	,	. ,	,	/ /	/ - * *
	Circuit Clerk's Fees & Fines	704,820	631,655	621,000	650,000	575,000
Dept 310 -	State's Attorney					
	State's Attorney Salary Reimb	149,454	154,597	157,129	157,129	161,603
	Asst State's Attorneys' Salary Reimb	48,874	44,834	48,500	48,500	48,500
	State's Attorney's Fees					34,000
	State of IL Reimb for Legal Svcs		14,040			
Dept 320 -	Public Defender					
	Public Defender Salary Reimb	102,986	105,846	107,381	107,365	110,061
	Court Appointed Attorney Fees					35,000
Dept 330 -	- Circuit Court					
	Reimb for Interpreter Fees	181	4,351	0	0	(
Dept 350 -	Probation Court Services	25		22		
	Probation Officer Salary Reimb	37,200	15,000	12,000	12,000	24,000
	Probation Grants In Aid	306,000	494,936	463,000	463,000	494,587
	P 1 : 10 : 10 : 7				1.500	1,500
D : 000	Probation/Court Services Fees	0	0	1,500	1,500	1,500
Dept 800 -	Employee Benefits	0	0	1,500	1,300	
Dept 800 -		0	0	1,500	1,300	1,750
Dept 800 -	Employee Benefits	11,820,286	12,772,469	11,467,912	12,186,866	

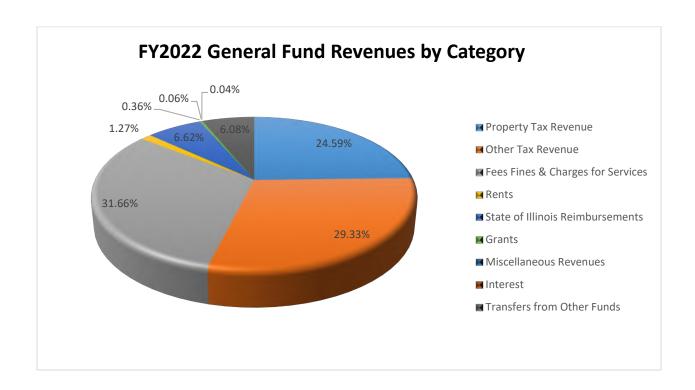
GENE	RAL FUND REVENUES					
	TRANSFERS & OTHER FINANCING	2019	2020	2021	2021	2022
	SOURCES	<u>Actual</u>	Actual	Budget	Estimated	Budget
Transf	ers In					
101	Tort Judgment & Liability Insurance Fund	25,000	25,000	25,000	25,000	0
210	Pontiac Host Agreement Fund - Gen Fund	551,384	358,362	477,941	452,941	431,496
216	Pontiac Host Agreement Fund - Proactive	150,000	150,000	150,000	150,000	150,000
211	Streator Host Agreement Fund	66,390	45,228	105,456	92,156	83,119
220	Highway (Fundware Maint)	3,000	0	0	0	0
230	Public Health (Fundware Maint)	3,000	0	0	0	0
240	Mental Health (Fundware Maint)	3,000	0	0	0	0
260	Law Library Fund	2,030	2,076	2,075	2,075	2,032
261	Court Systems Fund	25,000	12,900	15,000	15,000	4,093
262	Circuit Clerk Court Automation Fund	15,000	15,000	15,000	15,000	16,522
263	Court Security Fund	50,000	50,000	49,712	49,712	16,257
264	Probation Services Fee Fund	126,139	29,676	0	0	0
265	Victim Coordinator	18,000	18,000	18,000	18,000	20,900
	Maintenance & Child Support Fee Fund	3,000	3,000	3,000	3,000	3,117
281	Arrestee's Medical	7,000	6,000	7,000	7,000	0
285	Coroners Fees Fund	15,000	10,000	10,000	10,000	10,000
290	Circuit Clerk Document Storage Fund	15,000	15,000	15,000	15,000	15,093
292	County Clerk Vital Records Fund	500	500	500	500	0
293	GIS Automation Fund	55,000	42,706	47,463	47,463	50,876
	Total transfers In	1,133,444	783,448	941,147	902,847	803,505
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	1,133,444	783,448	941,147	902,847	803,505
	Total Revenues (Operating & Transfer)	12,953,730	13,555,917	12,409,059	13,089,713	13,218,969

General Fund Expenditures by Department

General Fund Expenditures by Department	2019	2020	2021	2021	Approved 2022
<u>Department</u>	<u>Actual</u>	<u>Actual</u>	Budget	Estimated	<u>Budget</u>
Operating Disbursements	154 500	144 702	169.600	140 100	160 600
100 - County Board	154,508	144,792	168,600	149,100	168,600
110 - County Board Office	75,679	74,076	80,274	78,374	88,500
115 - Human Resources	67,303	72,040	78,253	73,747	84,200
119 - Information Technology	338,740	327,351	344,349	312,201	343,908
120 - County Clerk/Recorder 125 - Elections	269,762	267,915	280,460	264,735	301,312
	196,920	322,052 169,709	274,998 178,113	252,429	316,909
130 - County Treasurer 135 - Finance	166,217 63,226		78,612	175,413	187,329
	290,197	72,356	284,391	71,653	87,570
140 - Supervisor of Assessments		262,712		246,362	305,754
141 - Board of Review	15,011	25,407	26,470	18,500	26,470
142 - Regional Planning/Zoning	46,803	49,403	67,947	59,210	76,605
143 - Board of Appeals 150 - Maintenance-General	1,394 368,544	3,980 380,987	4,610 398,655	3,400 387,490	4,610 363,139
<u> </u>					
160 - Maintenance-Courthouse	20,869	18,902	29,774	27,900	32,694
165 - Maintenance-L&JC	75,330	71,197	76,500	61,050	79,420
168 - Maintenance-Public Safety Complex	78,651	51,396	82,550	92,600	85,470
175 - Maintenance-Water St. Building	6,024	7,865	13,000	10,700	15,920
180 - Maintenance-Torrance Ave Building	456.200	207.617	206 100	275 105	6,900
185 - Maintenance-Facilities Systems	456,298	397,617	396,100	375,105	396,100
490 - Maintenance-Health & Education Bldg	22,911	29,349	26,704	24,000	75,824
200 - Sheriff	2,137,471	2,384,090	2,379,166	2,370,434	2,456,749
201 - Jail	2,867,254	2,813,093	2,854,126	2,998,231	3,257,500
235 - Animal Control	82,707	86,136	93,615	91,615	97,541
210 - Coroner	207,771	218,579	193,960	186,440	198,438
220 - Solid Waste Management	69,460	50,088	105,456	92,156	83,119
230 - ESDA	43,709	44,029	27,751	23,951	53,792
300 - Circuit Clerk	364,453	353,104	374,127	372,537	427,214
310 - State's Attorney	604,141	631,983	652,180	640,564	677,046
320 - Public Defender	275,731	284,717	289,956	288,931	299,433
330 - Circuit Court	254,150	219,683	289,815	248,332	299,020
340 - Jury Commission	17,041	13,954	22,124	14,150	23,943
350 - Court Services	735,409	715,992	724,844	718,000	765,616
800 - Employee Benefits	789,652	797,084	945,000	798,487	947,500
900 - County Miscellaneous & Legislative Sup	209,526	631,584	506,579	288,915	524,824
Total Operating Disbursements	11,372,863	11,993,222	12,349,059	11,816,712	13,158,969
Non-Operating Disbursements	20,000	20,000			
Transfer to IMRF	20,000	20,000			
Transfer to Soc Security	20,000	20,000	(0.000	20.005	(0.000
Transfer to Vehicle Fund	52,926	74,645	60,000	39,905	60,000
Transfer to Vehicle Fund (P2D2)		4		121,140	
Transfer to Credit Card Clearing Fund		15.615		5.050	
Transfer to Public Health	02.027	15,617	(0.000	5,970	70.000
Total Non-Operating Disbursements TOTAL GENERAL FUND	92,926	130,262	60,000	167,015	60,000
DISBURSEMENTS	11,465,789	12,123,484	12,409,059	11,983,727	13,218,969

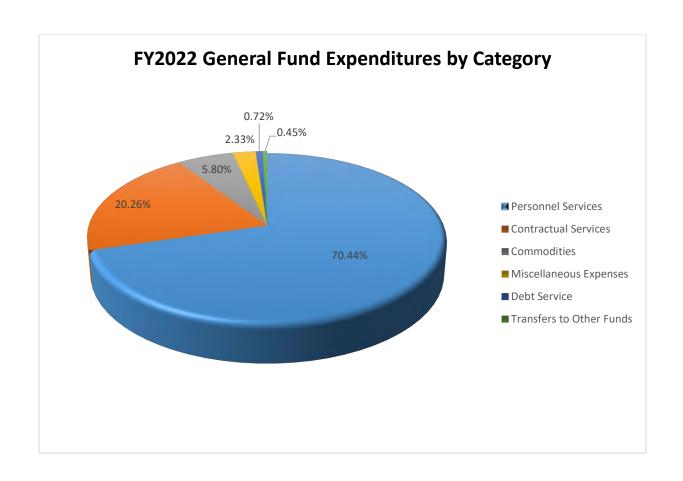
Revenues by Category - General Fund

	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Estimated	Budget
Property Tax Revenue	2,990,259	3,085,661	3,133,103	3,250,000
Other Tax Revenue	3,585,509	3,726,856	3,946,377	3,877,000
Fees Fines & Charges for Services	4,246,052	4,226,919	3,867,381	4,185,173
Rents	187,135	187,135	170,803	167,540
State of Illinois Reimbursements	685,404	868,176	823,228	874,651
Grants	57,906	626,375	235,574	47,850
Miscellaneous Revenues	9,027	20,021	6,500	8,250
Interest	58,995	31,326	3,900	5,000
Transfers from Other Funds	1,133,444	783,448	902,847	803,505
	12,953,731	13,555,917	13,089,713	13,218,969



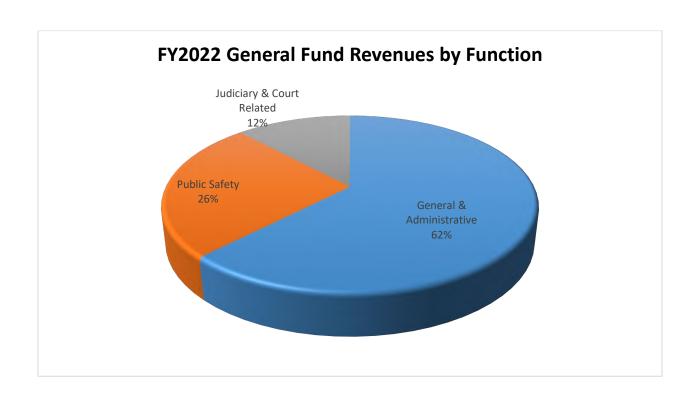
Expenditures by Category - General Fund

	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Estimated	Budget
Personnel Services	8,211,317	8,753,870	8,601,393	9,310,904
Contractual Services	2,374,419	2,201,600	2,327,431	2,678,341
Commodities	748,138	910,867	697,519	766,935
Miscellaneous Expenses	38,991	39,489	98,148	307,802
Debt Service		87,397	92,221	94,987
Transfers to Other Funds	92,926	130,262	167,015	60,000
	11,465,791	12,123,485	11,983,727	13,218,969



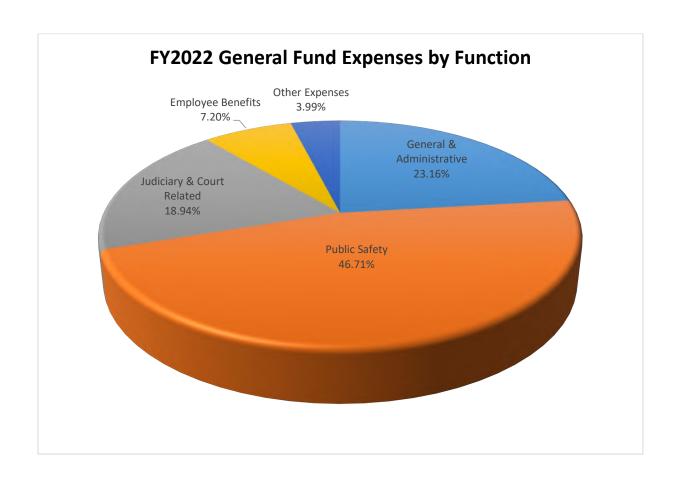
Revenues by Function - General Fund

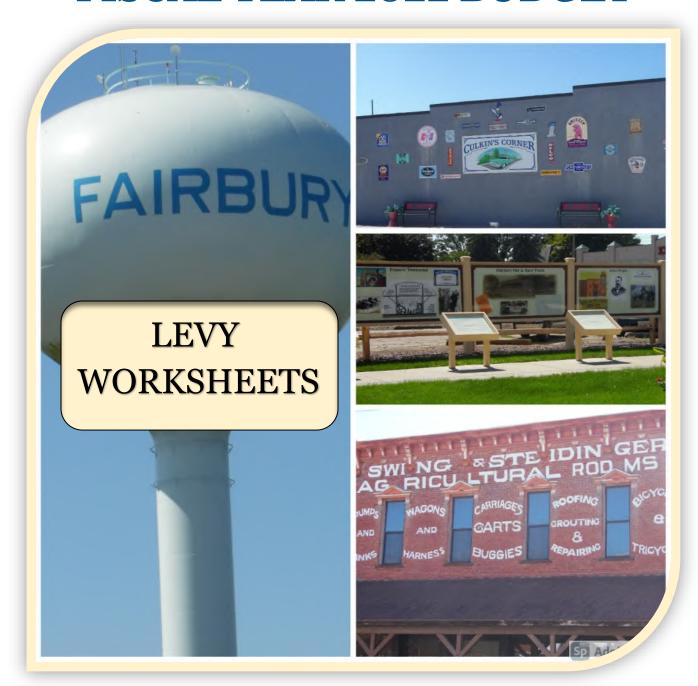
	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Estimated	Budget
General & Administrative	7,264,987	8,003,836	7,906,913	7,744,213
Public Safety	3,205,785	3,303,374	2,840,459	3,187,000
Judiciary & Court Related	1,349,514	1,465,259	1,439,494	1,484,251
	11,820,286	12,772,469	12,186,866	12,415,464



Expenses by Function - General Fund

FY2019	FY2020 FY2021		FY2022
Actual	Actual	Budget	
2,714,387	2,749,106	2,766,909	3,047,234
5,408,371	5,596,015	5,679,887	6,147,139
2,250,927	2,219,433	2,282,514	2,492,272
789,652	797,084	798,487	947,500
209,526	631,584	288,915	524,824
11,372,863	11,993,222	11,816,712	13,158,969
	Actual 2,714,387 5,408,371 2,250,927 789,652 209,526	ActualActual2,714,3872,749,1065,408,3715,596,0152,250,9272,219,433789,652797,084209,526631,584	ActualActualEstimated2,714,3872,749,1062,766,9095,408,3715,596,0155,679,8872,250,9272,219,4332,282,514789,652797,084798,487209,526631,584288,915





LIVINGSTON COUNTY TAX LEVIES - 2021-22

					813,558,842	771,816,713		736,905,674		
			Proposed	Proposed	Actual	Actual	Actual	Actual	Actual	Actual
	Est	Max	21-22	21-22	20-21	20-21	19-20	19-20	18-19	18-19
COUNTY LEVIES	EAV	Rate	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy
General (Corporate)	861,255,489	None	0.36575	3,150,000	0.37159	3,023,103	0.38631	2,981,605	0.38761	2,856,320
IMRF/SLEP	861,255,489	None	0.11437	985,000	0.12107	984,976	0.12483	963,459	0.13486	993,791
County Highway	861,255,489	0.20000	0.09347	805,000	0.09693	788,583	0.09655	745,189	0.09694	714,356
County Aid to Bridges	861,255,489	0.25000	0.04673	402,500	0.04848	394,413	0.04829	372,710	0.04848	357,252
Tuberculosis Clinic	861,255,489	0.15000	0.00313	27,000	0.00332	27,010	0.00350	27,014	0.00365	26,897
Federal Aid Highway Matching	861,255,489	0.05000	0.04673	402,500	0.04848	394,413	0.04829	372,710	0.04848	357,252
County Health	861,255,489	0.10000	0.04993	430,000	0.05175	421,017	0.05155	397,872	0.05176	381,422
Tort Judg & Liability Insurance	861,255,489	None	0.07721	665,000	0.08174	665,003	0.08409	649,021	0.08092	596,304
Social Security	861,255,489	None	0.08651	745,100	0.09159	745,139	0.09122	704,051	0.09509	700,724
County Extension Education	861,255,489	0.05000	0.01733	149,217	0.01834	149,207	0.01931	149,038	0.02013	148,339
Veterans' Assistance	861,255,489	0.04000	0.01626	140,000	0.01721	140,013	0.01812	139,853	0.01888	139,128
Unemployment Insurance	861,255,489	None	0.00174	15,000	0.00184	14,969	0.00195	15,050	0.00406	29,918
			0.91916	7,916,317	0.95234	7,747,846	0.97401	7,517,572	0.99086	7,301,703
MENTAL HEALTH LEVIES										
Mental Health Board 708	861,255,489	0.15000	0.10555	909,065	0.11174	909,071	0.11779	909,123	0.12337	909,121
Mental Health Board 377	861,255,489	0.10000	0.04845	417,240	0.05129	417,274	0.05406	417,244	0.05663	417,310
		0.25000	0.15400	1,326,305	0.16303	1,326,345	0.17185	1,326,367	0.18000	1,326,431
TOTAL LEVIES			1.07316	9,242,622	1.11537	9,074,191	1.14586	8,843,939	1.17086	8,628,134

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 - 2021-22

			Proposed	Proposed		Actual	Actual	Actual	Actual	Actual
	Est	Max	21-22	21-22	20-21	20-21	19-20	19-20	18-19	18-19
SELCAS LEVIES	EAV	Rate	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy
Chatsworth	6,458,647	0.3000	0.32515	21,000	0.27594	17,822	0.26283	16,975	0.27779	14,750
Strawn	871,581	0.3000	0.32240	2,810	0.30715	2,677	0.29257	2,550	0.26890	2,145
Forrest	13,688,194	0.3000	0.32528	44,525	0.33365	45,671	0.31779	43,500	0.28053	38,169
Fairbury	60,263,699	0.3000	0.32501	195,865	0.30298	182,584	0.28857	173,904	0.30000	163,178
Rural	115,164,629	0.3000	0.12504	144,000	0.10965	126,279	0.10444	120,276	0.09036	89,228
	196,446,750			408,200		375,033		357,205		307,470

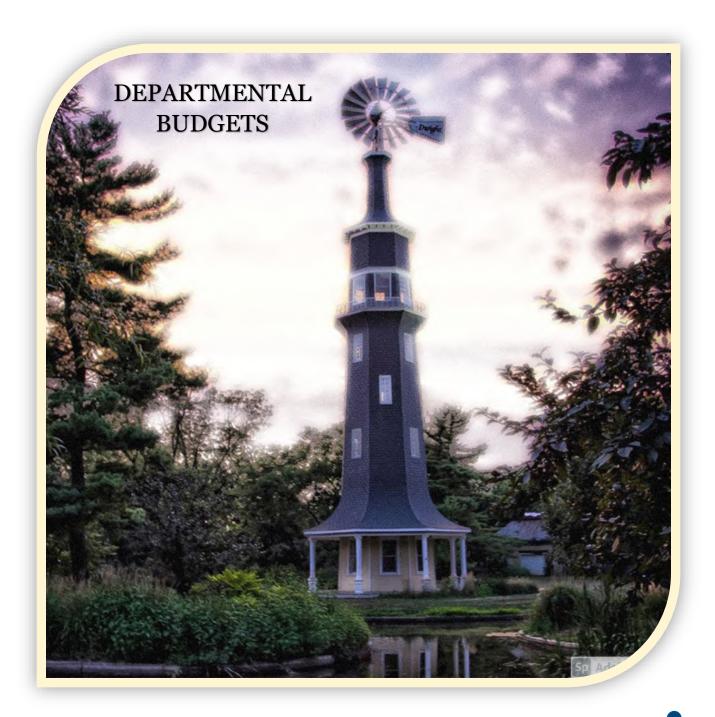
SELCAS is a Special Service Area - falling under 35 ILCS 200/27-5-50 and became a Special Service Area in 1990

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 2022 BUDGET



Livingston County, Illinois

COUNTY BOARD (DEPARTMENT 100)

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: 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.

2021 Highlights:

- ✓ Completed the construction of the Health & Education Building
- ✓ In collaboration with the Highway & Maintenances Department developed a plan for needed improvements and began the design phase of the project
- ✓ Supported local businesses by providing grant funding in response to COVID 19
- ✓ Supported local businesses by providing grant funding for job creation
- ✓ Completed the reapportionment process that takes place every 10 years
- ✓ Began the process of adjusting for the implementation of new minimum wage standard
- ✓ Reduced overall County Tax Rate

2022 Goals and Objectives:

- Resolve ADA Issues within the Law & Justice Center
- Complete the demolition of the former Health & Education Building
- Develop an Investment Policy including plans for long term investments
- 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 2022 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	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	50,280	45,875	54,000	47,000	54,000
Contractual Svcs	83,630	85,835	92,000	88,100	92,000
Commodities	20,598	13,082	22,600	14,000	22,600
Expenditure Total	154,508	144,792	168,600	149,100	168,600

Department Organization:

Livingston County Board 2021 Committee Assignments

Agriculture & Zoning

Jason Bunting – Chair Paul Ritter – Vice Chair

Gerald Earing Steven Lovell Scott Mennenga Tim Shafer John Slagel

Elections

Mike Kirkton – Chair Gina Manker – Vice Chair Joel Barickman

Scott Mennenga Seth Welch Jack Vietti John Vitzhum

Finance

Tim Shafer – Chair John Slagel – Vice Chair

Jason Bunting Gerald Earing Marty Fannin Mike Kirkton Steven Lovell

<u>Highway</u>

Steven Lovell – Chair Mark Runyon – Vice Chair Joel Barickman

James Carley Gerald Earing Mike Kirkton Bob Weller

Information & Technology

Marty Fannin – 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 Gina Manker John Vitzhum Seth Welch Bill Wilkey

<u>Public Property</u>

John Vitzhum – Chair Gerald Earing – Vice Chair James Carley Scott Mennenga 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 Jim Blackard – Vice Chair Linda Ambrose Seth Welch Bill Wilkey

Administrative Committee

Kathy Arbogast – County Board Chair Jason Bunting – County Board Vice-Chair

James Carley Marty Fannin Ron Kestner Mike Kirkton Steven Lovell Tim Shafer

Jack Vietti John Vitzhum

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 2022 BOARD APPROVED BUDGET

COUNTY MISCELLANEOUS DEPT 900	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	112,715	310,567	88,256	83,483	102,935
Contractual Svcs	17,491	9,489	18,300	15,063	19,100
Misc Expenses	79,320	224,131	307,802	98,148	307,802
Debt Service	0	87 , 397	92,221	92,221	94,987
Expenditure Total	209,526	631,584	506,579	288,915	524,824

2022 Expenditure Budget Analysis:

Personnel Services for FY 2022 have been budgeted to cover remaining contractual retirement payouts for three officers within the Sheriff's Office that are anticipating retirement in 2022. 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$751

TRANS SAFETY HWY HIRE-BACK FUND 227	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Fees Fines & Charges for Svcs	0	500	250	250	250
Interest	0	0	1	1	0
Revenue Total	o	500	251	251	250

Estimated Ending Fund Balance: \$1,001

2022 Revenue Budget Analysis: Revenue into this fund is the fine for speeding in a construction zone on a county highway - \$250 per violation. Since the fund was just created in FY2020, there is not a trend at this time.

2022 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.

2021 Highlights:

- ✓ Managed the administrative aspects related to the construction and completion of the new Health & Education building.
- ✓ Coordinated the selection and installation of all owner provided items for the new Health & Education Building including furniture, signage, and miscellaneous accessories.
- ✓ Assisted the Finance Committee in evaluating the needs of the community and how best to invest funds received through the American Rescue Plan by developing an RFP and assisting in the evaluation of proposals.
- ✓ In conjunction with the Finance Director, Human Resources Director and the Ambassador Group developed an Employee Incentive Program.
- ✓ In conjunction with the Finance Director and Human Resources Director conducted the 2021 Strategic Planning sessions, working with County Board Members and Department heads to develop the 2021-2022 Short Term Goals.
- ✓ In conjunction with the Human Resources Director and Finance Director implemented a new HSA insurance plan, providing additional cost effective options for employees.
- ✓ In conjunction with the Finance Director assisted the Finance Committee in meeting their budgetary goals by lowering the overall county tax rate.

2022 Goals and Objectives:

- Coordinate the 2022 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 demolition of the former 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.
- Coordinate the completion of a full onsite appraisal of County property and equipment

COUNTY BOARD OFFICE FISCAL YEAR 2022 BOARD APPROVED BUDGET

COUNTY BOARD OFFICE DEPT 110	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	67,912	69,537	70,774	70,774	79,000
Contractual Svcs	3,735	2,093	4,600	3,100	4,600
Commodities	4,032	2,445	4,900	4, 500	4,900
Expenditure Total	75,679	74,076	80,274	78,374	88,500

2022 Expenditure Budget Analysis: There was an increase in Personnel Services resulting from a salary adjustment approved by the Administrative Committee of the County Board. All other expenses for FY 2022 remained the same.

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:

FY2018	FY2019	FY2020	FY2021	FY2022
1.0	1.0	1.0	1.0	1.0

Department Organizational Chart:

Executive Director

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, Voluntary Critical Illness Insurance, Two Tax Deferred 457b 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.

2021 Highlights:

- Developed and Implemented a Total Compensation Statement for distribution to all employees.
- In conjunction with the Corrections Department Administration, created a Resource Book for the employees in the Corrections Department.
- Orchestrated the Annual Sexual Harassment training for all employees.
- Research and propose a Learning Management System to invest in career development of Livingston County employees.

2021 Goals and Objectives:

- Implement the Learning Management System to empower and invest in the employees of Livingston County.
- Develop a Succession Planning model.
- Develop a Career Pathing model.

HUMAN RESOURCES FISCAL YEAR 2022 BOARD APPROVED BUDGET

HUMAN RESOURCES DEPT 115	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	51,938	58,267	59,303	59,303	66,000
Contractual Svcs	14,358	12,248	16,700	12,634	16,700
Commodities	1,007	1,525	2,250	1,810	1,500
Expenditure Total	67,303	72,040	78,253	73,747	84,200

2022 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:	2018	2019	2020	<u>2021 est</u>
New Hires Processed	35	29	32	45
Health Insurance Coverage Updates Processed	225	218	220	220
FMLA Requests Processed	18	13	13	10
Workman's Compensation Claims Processed	6	8	11	12
Union Contracts Settled	0	1	4	0
Participants in 457	37	28	29	30
Employees participating in IMRF Additional Voluntary Contributions	12	18	25	34

Full Time Equivalents History:

FY2018	FY2019	FY2020	FY2021	FY2022
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. Employee Benefits include County-wide training designed to invest in the professional growth of the employees. 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.

2021 Highlights:

- The Health insurance experienced a reduction in premiums in 2021 due to a credit given by Blue Cross Blue Shield. This credit was passed on to the employees through premium deductions.
- The Health Insurance for 2022 increased by 9%. This increase is partly due to the credit given for FY2021 and not extended in FY2022.

2022 Goals and Objectives:

- Implement an HSA option for health insurance.
- Increase the training options for the employees through the Learning Management System.

EMPLOYEE BENEFITS FISCAL YEAR 2022 BOARD APPROVED BUDGET

EMPLOYEE BENEFITS DEPT 800	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Misc Revenue			_		1,750
Revenue Total					1,750
Personnel Svcs	789 , 652	797,084	945,000	798,487	941,750
Commodities	0	0	0	0	5,750
Expenditure Total	789,652	797,084	945,000	798,487	947,500

2022 Revenue Budget Analysis: In FY2020 the County started a new credit card program and there is a possibility for cash back after the end of the calendar year. It was decided that the revenue for this program would go to the Employee Benefits department to help defray the costs of Employee Incentives or Employee Development.

2022 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/Appreciation Program, the Employee Development Program (to cover the costs of county-wide training courses), and also a new Employee Service Awards program (new for FY2022).

Performance Indicators:	2018	2019	2020	2021
Annual Premium paid by the County per employee	\$7,433.76	\$7,241.16	\$7,520.88	\$7,240.32
Employees Eligible for Health, Dental, Vision Ins.	179	168	170	175
Employees Enrolled in Insurance	142	141	142	140

INFORMATION TECHNOLOGY (DEPARTMENT 119)

Submitted by: Jon Sear, Network & Computer Systems Administrator

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,
 PSC and H&E.
- 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 systems for all County Facilities 300 extensions, Approx. 30 lines and 3 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.

2021 Highlights:

- ✓ Updated spillman to 2020.3 and 2021.1
- ✓ Upgraded/replaced approximately 20 workstations on our 5 year plan.
- ✓ Configure web based court video integration with DOC.
- ✓ Cyber Security training and monitoring
- ✓ Worked with offices for remote connectivity
- ✓ Worked on the installation and configuration for the new H&E building
- ✓ Security and phishing training and testing for employees

2022 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
- Segment networks for security
- Continue Security enhancements and training

INFORMATION TECHNOLOGY FISCAL YEAR 2022 BOARD APPROVED BUDGET

INFORMATION TECHNOLOGY DEPT 119	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	118,302	131,276	137,599	122,886	137,158
Contractual Svcs	50,004	42,153	136,700	127,065	136,700
Commodities	170,433	153,922	70 , 050	62,250	70,050
Expenditure Total	338,740	327,351	344,349	312,201	343,908

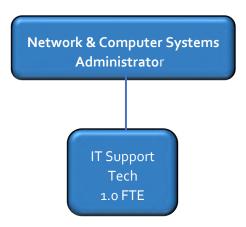
2022 Expenditure Budget Analysis: The only increase in expenditures is due to a cost of living wage increase approved by the County Board.

Performance Indicators: N/A

Full Time Equivalents History:

FY2018	FY2019	FY2020	FY2021	FY2022
1.5	1.5	1.5	2.0	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.Property Fraud Alert.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 online 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.

2021 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.

2022 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 2022 BOARD APPROVED BUDGET

COUNTY CLERK DEPT 120	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	281,510	247,672	270,000	300,000	280,000
Revenue Total	281,510	247,672	270,000	300,000	280,000
Personnel Svcs	240,152	244,160	250,180	237,335	271,032
Contractual Svcs	11,211	12,565	11,600	12,200	11,600
Commodities	18,399	11,190	18,680	15,200	18 , 680
Expenditure Total	269,762	267,915	280,460	264,735	301,312

2022 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.

2022 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 2022

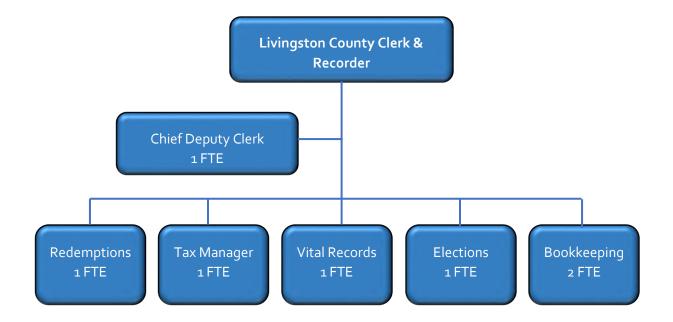
operating budget and reflect an increase of \$1.75/hr approved by the County Board effective 01-01-22. Since 2003, full time staff has been reduced by two with another position being reduced from 37.5 hours to 30 hours a week.

Performance Indicators: N/A

Full Time Equivalents History:

 FY2018	FY2019	FY2020	FY2021	FY2022
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 (elections 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.

2021 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.

2022 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 2022 BOARD APPROVED BUDGET

ELECTIONS DEPT 125	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Grants	37,871	92,344	32,850	56,385	32,850
Revenue Total	37,871	92,344	32,850	56,385	32,850
Personnel Svcs	32,832	43,830	36,498	36,919	39,909
Election Personnel Svcs	39,637	102,138	63,500	51,772	102,000
Contractual Svcs	5,850	12,609	14,000	3,354	14,000
Commodities	118,602	163,474	161,000	160,384	161,000
Expenditure Total	196,920	322,052	274,998	252,429	316,909

2022 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.

2022 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 salary increase of \$1.75/hr as approved by the County Board effective January 1, 2022.

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$480,557

SPECIAL RECORDING FEES FUND 291	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Fees Fines & Charges for Svcs	108,867	149,381	96,000	175,645	146,000
Interest	2,803	70	2,000	1,040	2,000
Revenue Total	111,670	149,450	98,000	176,685	148,000
Misc Expenses	22,909	23,159	100,000	45,000	150,000
Expenditure Total	22,909	23,159	100,000	45,000	150,000

Estimated Ending Fund Balance: \$478,557

2022 Revenue Budget Analysis: Fees remain steady at this time. We have experienced an increase in revenue with the implementation of a new fee scale and online access to records.

2022 Expenditure Budget Analysis: In the fall of 2015 we upgraded our recording software to the Fidlar 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$47,114

VITAL RECORDS FUND 292	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	11,688	13,584	11,500	14,266	11,500
Interest	72	116	10	10	10
Revenue Total	11,760	13,700	11,510	14,276	11,510
Misc Expenses	154	2,079	25,000	5,000	25,000
Transfers to Other Funds	500	500	500	500	0
Expenditure Total	654	² ,579	25,500	5,500	25,000

Estimated Ending Fund Balance: \$33,624

2022 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 has remained 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.

2022 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 upgrading to a new Online Marriage Application/Vital Records 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.

2021 Highlights:

- Following the purchase of the new tax bill printer in 2020, we were able to get tax bills printed, stuffed and in the mail in 5 business days again. It took us 9 days in 2019.
- Mailed out reminder postcards to tax payers before mailing delinquent notices to reduce the number of certified letters that must be mailed out. Only 192 real estate parcels went to tax
- Purchased and began using updated Quicken software for the drainage districts.

2022 Goals:

- Cross training between employees to level out work duties and cover vacation/sick time off more efficiently.
- Possibly get mobile home tax payments online to pay by credit card.

COUNTY TREASURER FISCAL YEAR 2022 BOARD APPROVED BUDGET

COUNTY TREASURER DEPT 130	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Property Tax Revenues	147,485	111,139	100,000	110,000	100,000
(Penalties & Interest)					
Revenue Total	147,485	111,139	100,000	110,000	100,000
Personnel Svcs	125,037	131,263	133,113	132,613	141,329
Contractual Svcs	14,769	14,513	17,000	16,800	17,000
Commodities	26,411	23,934	28,000	26,000	29,000
Expenditure Total	166,217	169,709	178,113	175,413	187,329

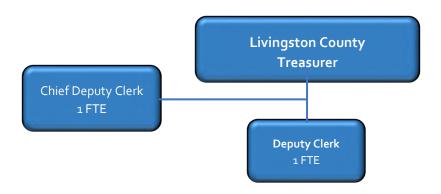
2022 Revenue Budget Analysis: Fees collected by the Treasurer's office are based, in large part, on the number of delinquent parcels, both real estate and mobile home. Collections have improved in the past several years resulting in fewer delinquent parcels. For example, in 2008 there were 419 parcels of real estate with delinquent taxes that were sold at the annual tax sale. By comparison in 2020 there were only 192 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.

2022 Expenditure Budget Analysis: There is an increase in personnel expenses for 2022 due to a \$1.75/hour wage increase approved by the County board. There is an increase in commodities due to an increase in the Tax Bill Supplies budget line item.

Full Time Equivalents History:

FY 2018	FY 2019	FY 2020	FY 2021	FY2022
4	3	3	3	3

Department Organization Chart:



INDEMNITY - FUND 250

Submitted by: M. Nikki Meier, Livingston County Treasurer

Fund Created By: Illinois Compiled Statute 35/LCS 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$364,771

INDEMNITY FUND 250	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Fees Fines & Charges for Svcs	9,230	9,330	8,000	9,000	8,000
Interest	6,806	6,492	1,000	1,800	1,000
Revenue Total	16,036	15,822	9,000	10,800	9,000

Estimated Ending Fund Balance: \$373,771

2022 Revenue Budget Analysis: The revenues for this fund are the fees collected from purchases at the annual tax sale and interest.

2022 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$29,346

TREASURER AUTOMATION FUND 251	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Fees Fines & Charges for Svcs	9,145	5 ¹ ,355	6,500	9,168	6,500
Interest	255	79	45	50	45
Revenue Total	9,399	51,434	6,545	9,218	6,545
Misc Expenses	5,483	49,224	7,500	5,000	7,500
Expenditure Total	5,483	49,224	7,500	5,000	7,500

Estimated Ending Fund Balance: \$28,391

2022 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 in recent years. The large amount of revenue in 2020 was due to deferred taxes being paid off (this was offset by an equal expense).

2022 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 the 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$576,970

WORKING CASH FUND 800			FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Interest	8,297	2,196	500	1,100	500
Total	8,297	2,196	500	1,100	500

Estimated Ending Fund Balance: \$577,470

2022 Revenue Budget Analysis: Interest earnings only.

2022 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$66,408

TAX SALE IN ERROR FUND	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Fees Fines & Charges for Svcs	7,190	6,720	7,000	7,200	7,000
Interest	868	228	200	100	200
Revenue Total	8,058	6,948	7,200	7,300	7,200
Court Ordered	14,150	3,039	10,000	11,000	10,000
Expenditure Total	14,150	3,039	10,000	11,000	10,000

Estimated Ending Fund Balance: \$63,608

FY2022 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.

FY2022 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.

2021 Highlights:

- The FY2020 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. This will be ongoing as there are several recommendations.
 Some require a change internally and others require some training. Nothing was removed from
 the list from last year, so there is still work to be done.
- Completed work for the single audit that was required for FY2020 because of the Federal grant money that was received through the CURE program. Worked closely with Public Health to complete the Schedule of Expenditures of Federal Awards and submitted to the auditors for review. There were no material weaknesses, no significant deficiencies and no findings in relation to the audit of the federal awards programs.
- Worked with the Executive Director and Human Resources Director on Strategic Plan presentation for department officials and the county board.

2022 Goals and Objectives:

- 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 FY2021 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 2022 BOARD APPROVED BUDGET

FINANCE DEPT 135	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	60 , 878	69,791	75 , 862	68,303	83,420
Contractual Svcs	1,013	948	1,650	1,550	1,750
Commodities	1,335	1,617	1,100	1,800	2,400
Expenditure Total	63,226	72,356	78,612	71,653	87,570

2022 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 salary adjustment approved by the Administrative Committee of the County Board and a wage increase approved by the County Board. The increase in contractual services for FY2022 is for an increase in the Training budget line item. The increase in commodities for FY2022 is to cover an increases in the cost of check stock and forms.

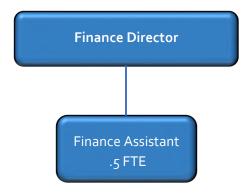
Performance Indicators:

Performance Indicator	FY2018	FY2019	FY2020	FY2021 (as of 8/31/21)
Invoices Audited (General Fund and Vehicle Fund)	4141	4111	4305	3113
Checks Processed (General Fund and Vehicle Fund)	3100	2962	2605	1744
1099's Processed	75	88	76	n/a

Full Time Equivalents History:

FY2018 FY2019	1 12020	FY2021	FY2022
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)

2021 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 gualify for.

2022 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 2022 BOARD APPROVED BUDGET

ASSESSOR DEPT 140	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	31,834	37,996	29,000	40,000	36,000
State of IL Reimb	30,901	34,572	35,400	35,234	35,900
Revenue Total	62,735	72,567	64,400	75,234	71,900
Personnel Svcs	193,956	201,941	209,791	181,263	231,154

Expenditure Total	290,197	262,712	284,391	246,362	305,754
Commodities	6,653	6,904	8,100	7,100	8 , 100
Contractual Svcs	89,587	53,867	66,500	57,999	66,500

2022 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.

2022 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 2022 is a result of the \$1.75/hour wage increase for county employees and also the creation of a position (Valuation Specialist) that will handle commercial assessments.

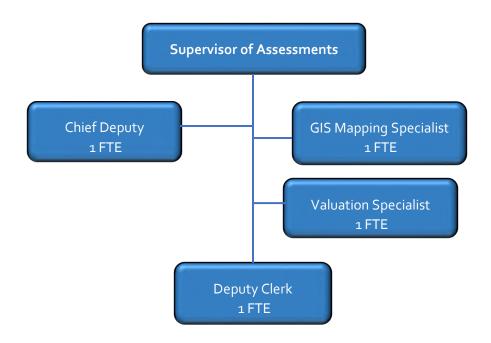
Performance Indicators:

	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:

FY2018	18 FY2019 FY2020 FY2021		FY2021	FY2022		
5	5	5	4	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.

2021 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.

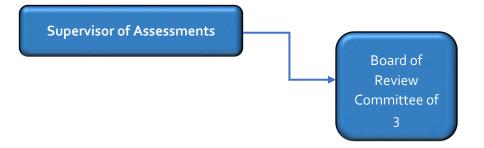
2022 Goals and Objectives: It is always the goal of the Board to not only meet the needs of those wishing to file appeals with the Board of Review, but to keep the tax cycle moving along in a timely manner and to be closed by January to hand values off to the County Clerk's Office.

BOARD OF REVIEW FISCAL YEAR 2022 BOARD APPROVED BUDGET

BOARD OF REVIEW DEPT 141	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Approved	Approved	Approved
Personnel Svcs	14,556	14,922	15,200	14,900	15,200
Contractual Svcs	0	10,000	10,270	3,000	10,270
Commodities	455	485	1,000	600	1,000
Expenditure Total	15,011	25,407	26,470	18,500	26,470

2022 Expenditure Budget Analysis: The Board of Review has very little by way of expenses. For FY2022, all expenses will remain the same as the FY2021 budget. In FY2020, the Finance Committee approved an additional line item to the Board of Review budget 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:



GIS AUTOMATION FEES – FUND 293 Submitted by: Shelly Renken, Livingston County Supervisor of Assessments

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.

2021 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.

2022 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$156,344

GIS AUTOMATION FUND 293	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Fees Fines & Charges for Svcs	96,735	113,906	106,190	125,390	106,190
Interest	885	507	638	250	638
Revenue Total	97,620	114,412	106,828	125,640	106,828
Misc Expenses	o	49,262	52,761	49,262	52,761
Transfers to Other Funds	55,000	42,706	47,463	47,463	50,876
Expenditure Total	55,000	91,968	100,224	96,725	103,637

Estimated Ending Fund Balance: \$159,535

2022 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.

2022 Expenditure Budget Analysis: The Transfer to Other Funds is the amount that is transferred to the General Fund every year to defray 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.

REGIONAL PLANNING & ZONING (DEPARTMENT 142) Submitted by: Charles Schopp, Livingston County Zoning Commissioner

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 members 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.

2021 Highlights:

A new assistant was employed to contribute in making the office work more effciently, 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.

2022 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 2022 BOARD APPROVED BUDGET

REGIONAL PLANNING DEPT 142	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	9 , 157	7,073	5,000	5,400	6,000
Revenue Total	9,157	7,073	5,000	5,400	6,000
Personnel Svcs	36,379	40,533	53,997	49,910	57,072
Contractual Svcs	2,568	1,375	3,200	1,400	8,783
Commodities	7 , 856	7,496	10,750	7,900	10,750
Expenditure Total	46,803	49,403	67,947	59,210	76,605

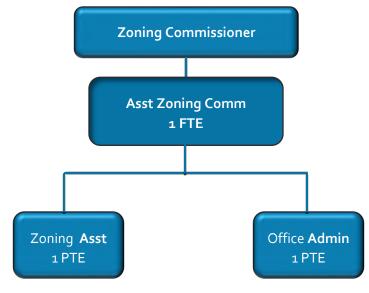
2022 Revenue Budget Analysis: Difficult to determine, as revenue is dependent on property improvement activity. Anticipate property improvement similar as to the last year.

2022 Expenditure Budget Analysis: There is an increase in the Contractual Services for quarterly maintenance on the Zoning Software. This had been covered from IT when the software was first purchased and the intent was that it would go to Planning & Zoning once the software was up and running and being used. The other budget increase is in Personnel Services due to the wage increase approved by the County Board.

Full Time Equivalents History:

FY2018	FY2019	FY2020	FY2021	FY2022
2.5	2	2	2.5	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 statutorily required board, 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 2022 BOARD APPROVED BUDGET

BOARD OF APPEALS DEPT 143	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	880	2,680	3,360	2,600	3,360
Contractual Svcs	0	0	0	0	0
Commodities	514	1,300	1,250	800	1,250
Total Dept	1,394	3,980	4,610	3,400	4,610

2022 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.

2021 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

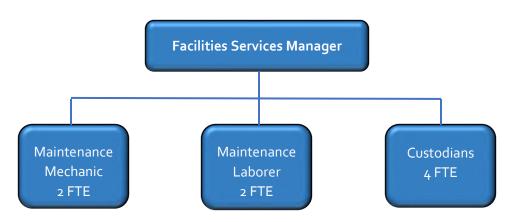
2022 Goals and Objectives

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

Full Time Equivalents History:

FY2018	FY2019	FY2020	FY2021	FY2022
8	9	9	9	9

Department Organization Chart:



MAINTENANCE FISCAL YEAR 2022 BOARD APPROVED BUDGETS

MAINT-GENERAL DEPT 150	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Personnel Svcs	3 1 3,553	331,678	330,695	327,191	337,859
Contractual Svcs	53,218	47,383	65,710	58,674	23,030
Commodities	1,773	1,926	2,250	1,625	2,250
Expenditure Total	368,544	380,987	398,655	387,490	363,139
MAINT - COURTHOUSE DEPT 160	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Contractual Svcs	18,711	15,420	26,004	23,800	28,924
Commodities	2,158	3,481	3,770	4,100	3,770
Expenditure Total	20,869	18,902	29,774	27,900	32,694
MAINT-LAW & JUSTICE CENTER DEPT 165	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Contractual Svcs	71,513	66,797	71,000	56,500	73,920
Commodities	3 , 817	4,400	5,500	4,550	5,500
Expenditure Total	75,330	71,197	76,500	61,050	79,420

MAINT-PUBLIC SAFETY COMPLEX DEPT 168	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Contractual Svcs	77,450	50,365	79,000	91,000	81 , 920
Commodities	1,201	1,031	3,550	1,600	3,550
Total Dept	78,651	51,396	82,550	92,600	85,470
MAINT-WATER STREET DEPT 175	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Contractual Svcs	5,592	7,406	12,000	10,400	14,920
Commodities	432	459	1,000	300	1,000
Total Dept	6,024	7,865	13,000	10,700	15,920
TORRANCE AVE DEPT 180	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Contractual Svcs	0	0	0	0	6,400
Commodities	0	0	0	0	500
Total Dept	0	0	0	0	6,900
MAINT-HLTH & EDU BLDG DEPT 490	FY2019	Fy2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Contractual Svcs	20,300	26,268	22,204	20,500	71,324
Commodities	2,612	3,081	4,500	3,500	4,500
Total Dept	22,911	29,349	26,704	24,000	75,824
FACILITIES SYSTEMS DEPT 185	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Contractual Services	456,298	397,617	396,100	375,105	396,100
Expenditure Total	456,298	397,617	396,100	375,105	396,100

2022 Expenditure Budget Analysis: The Maintenance Department is comprised of a General Maintenance department budget, a budget for each building, and a budget for utilities. All Personnel Services are covered in the General department. There was a slight increase in the contractual services for each building as a new software system will be implemented to assist with scheduling maintenance work or projects. The only other change for FY2022 is the addition of the Torrance Avenue building. This is the portion of the Health & Education Building that will be left after Public Health & Mental Health have moved into their new building. Torrance Avenue will be rented out, however the County will be responsible for maintaining the building. All other expenses are budgeted the same as the previous year and maintenance will continue to watch for trends related to the energy savings program.

SHERIFF & JAIL (DEPARTMENT 200 & DEPARTMENT 201) Submitted by: Tony Childress, Livingston County Sheriff

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.

2021 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. LCSP was awarded a grant by the Illinois Criminal Justice Information Authority for \$150,000 to purchase a truck and trailer to expand and facilitate the P2D2 program.
- Transport Officer positions are working to alleviate some of the workload and overtime incurred transporting Federal Inmates to Court Proceedings and Hospital details.
- Continued negotiations with the Federal Marshal'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.
- 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.

2022 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 Marshal's service and the County board.
- Maintain 24 hour coverage with the K9 program. This will allow for additional and overlapping coverage on shifts throughout the year by having a K9 on duty or available 24 hours a day.
- Continuation of the SRO program at all three schools and revisiting adding one at Prairie Central School.
- Securing a grant from Enbridge/Benevity to purchase a Sheriff's UTV/golf cart for the purposes of community service and off-road rural patrol and rescue response.
- 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 2022 BOARD APPROVED BUDGETS

SHERIFF - DEPARTMENT 200	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	3,117,106	3,199,114	3,024,000	2,767,459	3,114,000
Revenue Total	3,117,106	3,199,114	3,024,000	2,767,459	3,114,000
Personnel Svcs	1,974,690	2,218,060	2,205,166	2,190,834	2,274,749
Contractual Svcs	62,741	57,348	63,250	65,450	71,250
Commodities	100,040	108,682	110,750	114,150	110,750
Expenditure Total	2,137,471	2,384,090	2,379,166	2,370,434	2,456,749

JAIL - DEPARTMENT 201	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	1,984,377	1,969,764	1,864,726	2,013,731	2,141,500
Contractual Svcs	749,011	711,743	813,000	836,500	939,600
Commodities	133,866	131,587	176,400	148,000	176,400
Expenditure Total	2,867,254	2,813,093	2,854,126	2,998,231	3,257,500

2022 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 FY2022 are expected to increase due to the new contract being negotiated with the Federal Marshals.

2022 Expenditure Budget Analysis: The increase in Personnel Services for the Sheriff's Department and the Jail is from the negotiated contract between the Union and the County Board.

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 Statues (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
FISCALYEAR 2022 BOARD APPROVED BUDGET

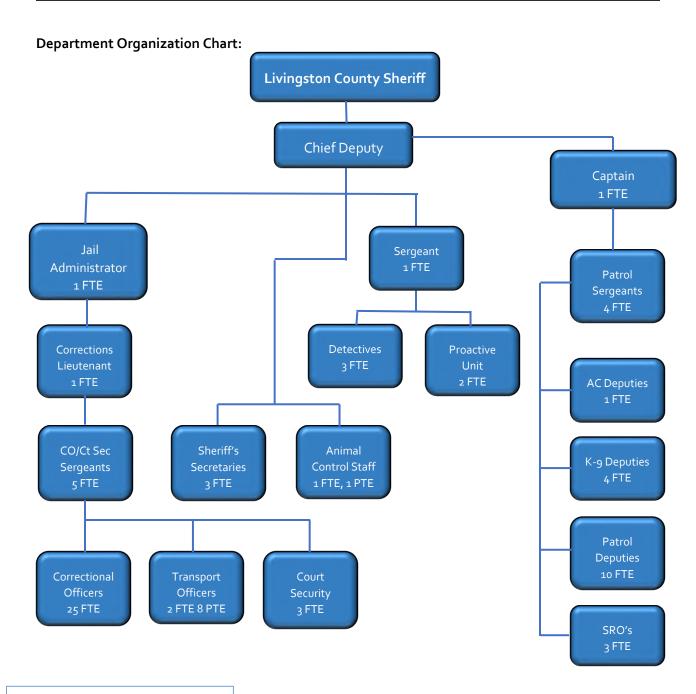
ANIMAL CONTROL DEPARTMENT 235	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	57,612	61,636	58,000	58,000	58,000
Revenue Total	57,612	61,636	58,000	58,000	58,000
Personnel Svcs	3 1, 994	34,668	36,115	36,115	40,041
Contractual Svcs	41,312	40,842	45,000	45,300	45,000
Commodities	9,401	10,627	12,500	10,200	12,500
Expenditure Total	82,707	86,136	93,615	91,615	97,541

2022 Revenue Budget Analysis: Expected revenues for 2022 are similar to the 2021 revenues.

2022 Expenditure Budget Analysis: Expenditures for 2022 are expected to remain close to the same as 2021.

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

FY2018	FY2019	FY2020	FY2021	FY2022
63	71	67	67	72



CO= Correctional 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$21,930

ANIMAL CONTROL FUND 204	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	9,674	9,655	12,500	11,129	12,500
Interest	1,434	303	500	50	500
Revenue Total	11,108	9,958	13,000	11,179	13,000
Contractual Svcs	35,961	36,198	19,000	28,443	14,400
Expenditure Total	35,961	36,198	19,000	28,443	14,400

Estimated Ending Fund Balance: \$20,530

2022 Revenue Budget Analysis: Expected revenues for 2022 are similar to the 2021 revenues.

2022 Expenditure Budget Analysis: Over the last 3 years (through FY2020), expenses were increasing. This was due to expansion of the program through a new ordinance. For FY2022, we expect expenses to be less than prior years, so as not to deplete the fund balance so that the program can continue.

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 FISCALYEAR 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$44,222

COURT SECURITY FUND 263	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	59,079	60,399	50,000	65,000	0
Interest	334	255	11	100	0
Revenue Total	59,413	60,654	50,011	50,011	50,011
Capital Outlay	0	0	0	0	27,965
Transfers to Other Funds	50,000	50,000	49,712	49,712	16,257
Expenditure Total	50,000	50,000	49,712	49,712	44,222

Estimated Ending Fund Balance: \$0

2022 Revenue Budget Analysis: The fees that were collected for this fund are moving to the General Fund starting in FY2022. After the Criminal Traffic Assessment Act was enacted in 2019, this fund was not required by statute. A Court Security fee will still be collected and that revenue will be shown in the Sheriff's Department.

2022 Expenditure Budget Analysis: In FY2022, we will be purchasing a new xray machine for the Law & Justice Center. This was presented as a capital request, but because this is specifically for security, the decision was made to use what is available in this fund. The remaining fund balance will be transferred to the General Fund.

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$10,772

SHERIFF DRUG TRAFFIC FUND 280	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	83	1,285	1,000	1,050	1,000
Misc Revenues	0	0	0	0	0
Interest	63	78	20	15	20
Transfers from Other Funds		673			
Revenue Total	145	2,037	1,020	1,065	1,020
Misc Expenses	0	0	2,500	1,000	2,500
Expenditure Total	0	0	2,500	1,000	2,500

Estimated Ending Fund Balance: \$9,292

2022 Revenue Budget Analysis: The revenue from these fines has remained consistent over the last several years and no changes are expected for FY2022.

2022 Expenditure Budget Analysis: The expenditures will be 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$3,081

ARRESTEES MEDICAL COSTS FUND 281	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	8,646	4,825	7,000	7,500	7,000
Interest	3	6	3	3	3
Revenue Total	8,648	4,831	7,003	7,503	7,003
Contractual Services					7,000
Transfers to Other Funds	7,000	6,000	7,000	7,000	0
Expenditure Total	7,000	6,000	7,000	7,000	7,000

Estimated Ending Fund Balance: \$3,084

2022 Revenue Budget Analysis: The fees have remained steady since FY2019 and no changes are expected for FY2022.

2022 Expenditure Budget Analysis: For FY2022, miscellaneous inmate medical expenses will be paid from this fund.

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$11,847

E-CITATION FUND 283	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Budget
Fees Fines & Charges for Svcs	849	1,444	596	1,817	1,000
Interest	76	16	4	112	140
Revenue Total	925	1,460	600	1,929	1,140

Estimated Ending Fund Balance: \$12,987

2022 Revenue Budget Analysis: The only revenue is the fee that is charged in the above mentioned cases. No changes are expected for FY2022.

2022 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 2022 BOARD APPROVED BUDGET

COUNTY CORONER DEPT 210	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	101,216	101,174	105,448	102,048	108,738
Contractual Svcs	97,263	105,384	76,312	75,312	76,700
Commodities	9,292	12,021	12,200	9,080	13,000
Expenditure Total	207,771	218,579	193,960	186,440	198,438

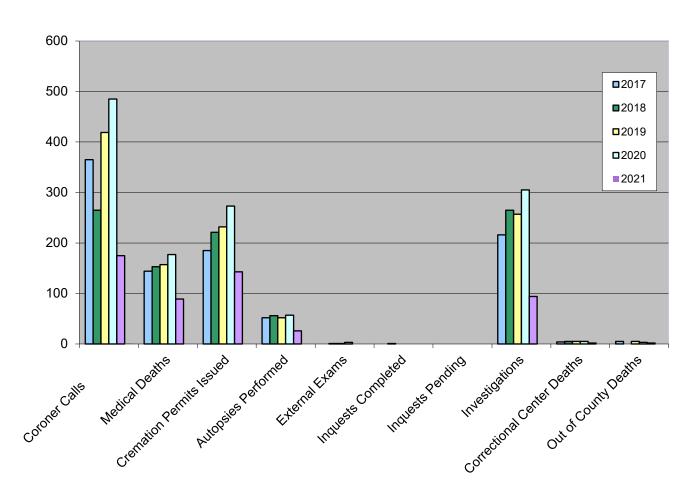
2022 Expenditure Budget Analysis: Expenses have remained relatively unchanged, except for personnel costs. The increase reflects a wage increase approved by the County Board for FY2022. The contractual services category includes all autopsy and related expenses and also the expenses for training. Commodities include office supplies and OSHA supplies. There was an increase in the FY2022 budget for Cell Phone expense and also an increase in Office Supplies and OSHA Supplies.

Performance Indicators:

	CORONER CONTACTS												
	Investigations	Inquests	Medicals	Cremations	Out of County Deaths	Autopsies*	Corr Center Deaths	Totals**					
2017	216	O	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	305	О	177	273	3	57	5	485					
		1	1	1	ı	ı	1	I					

^{*} Autopsies does not include External Exams
** Totals includes Investigations, Medicals and Out of County Deaths

2021 Numbers are through June 30, 2021



	AUTOPSY EXPENSE									
Expense	12/01/2016- 11/30/2017	12/01/2017- 11/30/2018	12/01/2018- 11/30/2019	12/01/2019- 11/30/2020	12/01/2020- 11/30/2021					
Removal (add charge for size and wait time)	\$235.00	\$235.00	\$235.00	\$235.00	\$245.00					
Pathologist	\$875.00	\$875.00	\$875.00	\$900.00	\$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)	\$199.00	\$199.00	\$199.00	\$199.00	\$203.00					
Pathologist Assistant	\$160.00	\$160.00	\$160.00	\$160.00	\$170.00					
Transcriptionist	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00					

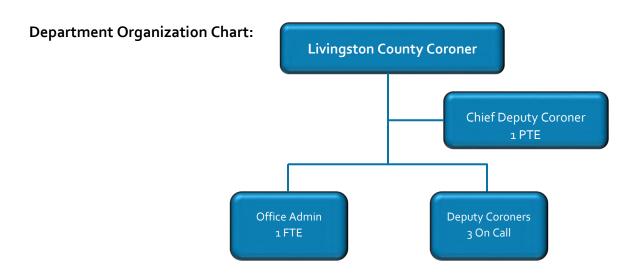
Removal-\$40.00 for size/location of body; \$35.00/hr. for wait time.

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:

FY	/2018	FY2019	FY2020	FY2021	FY2022
	,	,	,	2	2



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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$38,476

CORONER'S FEES FUND 285	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	15,461	18,254	15,300	15,722	15,300
Misc Revenue	466	266	400	400	400
Interest	267	246	20	63	20
Revenue Total	16,194	18,766	15,720	16,185	15,720
Contractual Svcs	0	0	0	0	0
Capital Outlay	0	5,329	6,000	0	6,000
Transfers to Other Funds	15,000	10,000	10,000	10,000	10,000
Expenditure Total	15,000	15,329	16,000	10,000	16,000

Estimated Ending Fund Balance: \$38,196

2022 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.

2022 Expenditure Budget Analysis: FY2022 is budgeted for equipment if the need arises. There will also be a transfer back to the General Fund to help defray any budget 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 proposals.

2021 Highlights:

Successfully completed electronic recycling event in Pontiac, 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.

2022 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 2022 BOARD APPROVED BUDGET

SOLID WASTE MANAGEMENT DEPT 220	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Donations	1,224	0	0	0	0
Revenue Total	1,224	О	0	0	0
Personnel Svcs	34,336	25,313	60,756	60,756	38,419
Contractual Svcs	34,633	24,612	43,700	30,500	43,700
Commodities	491	163	1,000	900	1,000
Expenditure Total	69,460	50,088	105,456	92,156	83,119

2022 Expenditure Budget Analysis: The increase in Personnel Services is due to the wage increase approved by the board for FY2022.

Full Time Equivalents History:

_	FY2018	FY2019	FY2020	FY2021	FY2022
	1	1	1.5	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.

2021 Highlights:

The COVID19 Pandemic was the main focus of response in 2021. During 2021 the update of the Livingston County All Hazards Plan was completed and approved by the Federal Emergency Management Agency and the Illinois Emergency Management Agency. This updated all hazards mitigation plan was approved by the County Board as well. The update of the Livingston County Emergency Operations Plan was completed and approved in 2021, which led to this department being reaccredited.

2022 Goals and Objectives:

Complete training and exercises as required. Continue working with our department partners.

ESDA
FISCAL YEAR 2022 BOARD APPROVED BUDGET

ESDA DEPT 230	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Grants	29 , 843	42,623	6,000	15,000	15,000
Revenue Total	29,843	42,623	6,000	15,000	15,000
Personnel Svcs	13,735	22,392	20,751	20,751	46,792
Contractual Svcs	28,294	20,466	1,200	1,200	1,200
Commodities	1,680	1,171	5,800	2,000	5 , 800
Expenditure Total	43,709	44,029	27,751	23,951	53,792

2022 Revenue Budget Analysis: The regular revenue for this department is a Federal Grant to reimburse 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 other anticipated revenue for that.

2022 Expenditure Budget Analysis: The large increase in Personnel Services is because a portion of the salary for an assistant has now been allocated to ESDA, as well as a wage increase that was approved by the County Board for FY2022. All other expenses are the same as FY2021.

Full Time Equivalents History:

 FY 2018	FY 2019	FY 2020	FY 2021	FY2022
1	1	1	1	1

Department Organization:



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.

2021 Highlights:

- 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.

2022 Goals and Objectives:

- Expand the Circuit Clerk's web page with helpful court information.
- Electronic Records implemented January 1, 2022 in all cases.
- Expand on automating court records and processing
- Cross training of civil and criminal divisions.

CIRCUIT CLERK FISCAL YEAR 2022 BOARD APPROVED BUDGET

CIRCUIT CLERK DEPT 300	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	704 , 820	631,656	621,000	650,000	575,000
Revenue Total	704,820	631,656	621,000	650,000	575,000
Personnel Svcs	343,120	332,004	349 , 157	349,607	402,244
Contractual Svcs	4,064	2,386	4,700	3,400	4,700
Commodities	17,269	18,714	20,270	19,530	20,270
Expenditure Total	364,453	353,104	374,127	372,537	427,214

2022 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.

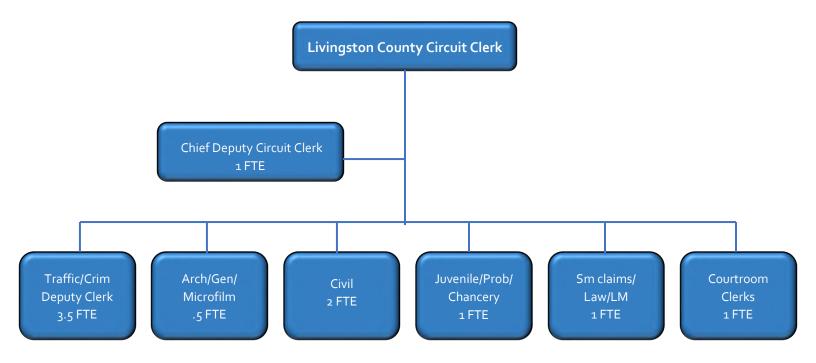
2022 Expenditure Budget Analysis: A decrease in expenditures related to the paper records should be expected once electronic files are implemented. A 2% cost of living increase in salaries is expected.

Performance Indicators: Annual case filings remain consistent.

Full Time Equivalents History:

FY2018	FY2018	FY2019	FY2020	FY2021
12.5	11.5	12	11	11

Department Organization Chart:



COURT SYSTEMS – FUND 261 Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Fund Created By: Originally required 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$4,093

COURT SYSTEMS FUND 261	FY2019 Actual	FY2020 Estimated	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	22,788	12,749	16,000	15,800	0
Interest	191	5	4	4	0
Revenue Total	22,980	12,754	16,004	15,804	0
Transfers to Other Funds	25,000	12,900	15,000	15,000	4,093
Expenditure Total	25,000	12,900	15,000	15,000	4,093

Estimated Ending Fund Balance: \$0

2022 Revenue & Expenditure Analysis: The statute noted above was repealed by the Criminal and Traffic Assessment Act in July 2019. This act does not require a separate fund for additional fees for the court system. The fees collected in this fund were being transferred back to the General Fund and now will be collected as revenue for the Circuit Clerk.

COURT AUTOMATION – FUND 262 Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Fund Created By: *Illinois Compiled Statutes* 705 *ILCS* 135/10-5 (d) (1)

Classification - Judicial

Background: 705 ILCS 135/15 sets a Scheduled Assessment directing the amount of \$20 to be collected for the Court Automation Fund for Criminal, Traffic and Quasi Criminal cases. 705 ILCS 105/27.1b sets Circuit Court Clerk fees allowing an amount not to exceed the amount set by the Scheduled fee with the approval of the Supreme Court. County Board resolution set \$20, \$9, or \$4 according to the Filing Fee Schedule and Appearance Fee schedules set by statute. 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$231,575

COURT AUTOMATION FUND 262	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	70,205	61,425	68,000	68,990	68,000
Interest	2 , 686	866	500	500	500
Revenue Total	72,890	62,291	68,500	69,490	68,500
Capital Outlay	27,010	26,712	33,000	24,497	33,000
Transfers to Other Funds	15,000	15,000	15,000	15,000	16,522
Expenditure Total	42,010	41,712	48,000	39,497	49,522

Estimated Ending Fund Balance: \$250,553

2022 Revenue Budget Analysis: The fee to be paid to Court Automation was raised from \$5 to \$20, so revenues have been increasing since 2017.

2022 Expenditure Budget Analysis: The capital expenditures is to cover costs for maintenance and license for computer programming necessary for electronic records and filing. The transfer back to the general fund is to defray a portion of the deputy clerks' salaries that is attributed to maintaining automated record keeping in the Circuit Clerk's office.

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$19,249

CIRCUIT CLERK MAINT & CHILD SUPPORT FUND	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	7,595	16,596	3,500	3,500	3,500
Interest	5	12	6	6	6
Total	7,600	16,608	3,506	3,506	3,506
Misc Expenses	13	0	0	0	0
Transfers to Other Funds	3,000	3,000	3,000	3,000	3,117
Total	3,013	3,000	3,000	3,000	3,117

Estimated Ending Fund Balance: \$19,638

2022 Revenue Budget Analysis: Revenues had been decreasing as payments were not being made and there was not a formal process to enforce payment.

2022 Expenditure Budget Analysis: The only expense in this fund is a transfer to the General Fund for a portion of the deputy clerk's salary that is devoted to Maintenance & Child Support.

DOCUMENT STORAGE FEES – FUND 290 Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Fund Created By: Illinois Compiled Statutes 705 ILCS 135/10-5 (d) (2)

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. 705 ILCS 135/15 sets a Scheduled Assessment directing the amount of \$20 to be collected for the document storage fund for Criminal, Traffic and Quasi Criminal cases. 705 ILCS 105/27.1b sets Circuit Court Clerk fees allowing an amount not to exceed the amount set by the Scheduled fee with the approval of the Supreme Court. County Board resolution set \$20, \$9, or \$4 according the the Filing Fee Schedule and Appearance Fees schedules set by statute. 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$247,258

DOCUMENT STORAGE FEES FUND 290	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	55,584	57,425	48,000	60,000	55,000
Interest	2,988	909	500	475	500
Revenue Total	58,572	58,333	48,500	60,475	55,500
Misc Expenses	13,350	11,513	16,000	11,973	16,000
Transfers to Other Funds	15,000	15,000	15,000	15,000	15,093
Total	28,350	26,513	31,000	26,973	31,093

Estimated Ending Fund Balance: \$271,665

2022 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.

2022 Expenditure Budget Analysis: Increase in expenditures is to cover costs for equipment necessary for electronic records and filing. The transfer back to the General Fund is to cover a percentage of the deputy clerk's salary that is devoted to the storage of court records.

CIRCUIT CLERK OPERATIONS & ADMINISTRATION Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

Fund Created By: Illinois Compiled Statutes (705 ILCS 135/10-5 (d)(3)

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$73,176

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CIRCUIT CLK OPERATIONS & ADMIN FUND	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Budget
Fees Fines & Charges for Svcs	14,471	21,361	8,000	8,000	8,000
Interest	27	29	15	15	15
Revenue Total	14,498	21,390	8,015	8,015	8,015
Misc Expenses	2,053	369	7,900	7,900	7,900
Expenditure Total	2,053	369	7,900	7,900	7,900

Estimated Ending Fund Balance: \$73,291

2022 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.

2022 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.

2021 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.
- Established relationships that led to new resources available to the County's Drug Court Program

2022 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 2022 BOARD APPROVED BUDGET

STATE'S ATTORNEY DEPT 310	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
State of IL Reimb Fees Fines & Charges for Services	198,328	213,471	205,629	205,629	210,103 34,000
Revenue Total	198,328	213,471	205,629	205,629	244,103
Personnel Svcs Contractual Svcs	562,298	582,652	587,180	586,064	612,046
	28,097	30,991	41,500	34,300	41,500
Commodities Expenditure Total	13,747	18,340	23,500	20,200	23,500
	604,141	631,983	652,180	640,564	677,046

2022 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, 2021, so there is an increase in the amount that we are reimbursed. Starting in FY2022 the fee that is collected by the Circuit Clerk for "State's Attorney Fees" will go toward the State's Attorney's department revenue.

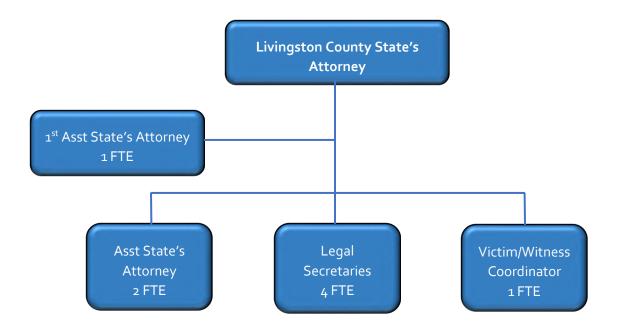
2022 Expenditure Budget Analysis: Personnel expenses make up 90% of the State's Attorney's budget. The increase reflects the wage increase that was approved by the County Board for FY2022 and also a 2.5% increase in the State's Attorney's Salary which was given by the State of Illinois beginning July 2021. Contractual services consist of outsourced legal services, trial expenditures and appellate services and have been declining over the last few years.

Performance Indicators:	2020	2021 (Mid-Way)	2022 (Projected)
Traffic Cases Filed	3074	2096	3300
Criminal Misdemeanor Filed	232	164	300
Driving Under the Influence Filed	116	75	120
Criminal Felony Filed	340	241	350
Juvenile Abuse & Neglect Filed	56	40	65
Juvenile Delinquency Filed	25	10	30
Jury Trials Conducted	8	8	15

Full Time Equivalents History:

FY2018		FY2019	FY2020	FY2021	FY2022
	9	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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$29,039

VICTIM COORDINATOR FUND 265	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Grants	20,900	20,900	20,900	20,900	20,900
Interest	455	193	260	20	20
Revenue Total	21,355	21,093	21,160	20,920	20,920
Transfers to Other Funds	18,000	18,000	18,000	18,000	20,900
Expenditure Total	18,000	18,000	18,000	18,000	20,900

Estimated Ending Fund Balance: \$29,059

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

The only expenditure to this fund is a transfer to the General Fund at the end of the year to defray the cost of the Victim Coordinator's wages and/or benefits.

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.

2021 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 2021 Criminal Law and Procedure and 2021 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

2022 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$55,856

SA DRUG TRAFFIC PREVENTION FUND 270	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	9,540	44,859	6,000	17,000	10,000
Interest	120	80	10	100	10
Revenue Total	9,660	44,939	6,010	17,100	10,010
Misc Expenses	11,070	13,118	10,000	8,900	10,000
Expenditure Total	11,070	13,118	10,000	8,900	10,000

Estimated Ending Fund Balance: \$55,866

2022 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.

2022 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.

2021 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.

2022 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$12,465

STATE'S ATTY AUTOMATION FUND 271	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	3,709	3,458	4,000	4,100	4,000
Interest	6	11	5	20	5
Revenue Total	3,7 1 5	3,469	4,005	4,120	4,005
Misc Expenses	5,102	2,902	4,000	3,200	4,000
Expenditure Total	5,102	2,902	4,000	3,200	4,000

Estimated Ending Fund Balance: \$12,470

2022 Revenue Budget Analysis: Fees have stayed consistent over the last several years and that is not expected to change at this time.

2022 Expenditure Budget Analysis: Funds will continue to be used to help with the shift towards electronic case management.

PUBLIC DEFENDER (DEPARTMENT 320) Submitted by: Scott Ripley, Livingston County Public Defender

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.

2021 Highlights:

• At the half year point of the 2021 budgetary year, the Livingston County Public Defender's Office has seen appointments return to previous years' levels. Appointments in juvenile cases have increased by approximately a third.

2022 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 2022 BOARD APPROVED BUDGET

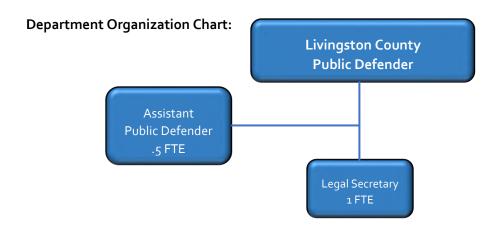
PUBLIC DEFENDER DEPT 320	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
State of IL Reimb	102,986	105,846	107,381	107,381	110,061
Fees Fines & Charges for Svcs					35,000
Revenue Total	102,986	105,846	107,381	107,381	145,061
Personnel Svcs	212,402	223,857	226,591	226,591	236,068
Contractual Svcs	57,800	57,500	58,600	58,250	58,600
Commodities	5,529	3,360	4 , 765	4,090	4,765
Expenditure Total	275,731	284,717	289,956	288,931	299,433

2022 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 that were approved increases for the State's Attorney in State FY20, 21 and 22, which has changed the Public Defender's salary as well as our reimbursement. Starting in FY2022 the fee that is collected by the Circuit Clerk for "Court Appointed Attorney" will go toward the Public Defender's department revenue.

2022 Expenditure Budget Analysis: The increase to budgeted personnel expenses is due to a wage increase approved by the County Board for FY2022 and also the Public Defender's salary increase due to the State's Attorney salary increase. All other expenses remained constant.

Full Time Equivalents History:

FY2018	FY2019	FY2020	FY2021	FY2022
2.5	2.5	2.5	2.5	2.5



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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$2,887

PUBLIC DEFENDER AUTOMATION FUND 275	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Budget
Fees Fines & Charges for Svcs	380	1,106	800	1,400	1,200
Interest	0	0	1	1	1
Revenue Total	380	1,106	801	1,401	1,201

Estimated Ending Fund Balance: \$4,088

2022 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.

2022 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.

2021 Highlights:

- A considerable portion of our budget is allocated for jury trials. We resumed jury trials in August of 2020 after a brief shut-down due to COVID-19. We have made several changes to our jury procedures to reduce the flow of people in and out of the building. As a result, our total jury trials are still lower than expected. In addition, we currently have two or three complex civil cases that are getting ready for jury trials which could take several weeks. Those cases may be ready in 2022 or 2023. When regular court operations resume, we anticipate approximately 20-25 jury trials per year.
- Our overall case filings continue to trend downward with a majority of that due to a significant decrease in traffic filings. Most other categories are fairly steady, except juvenile abuse and neglect cases which continue to rise. We do anticipate a sharp increase in certain civil filings as certain COVID-19 restrictions are lifted. 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 and 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 presentence investigations. The trend toward requiring a pretrial risk assessment and supervision recommendation continues. However, it is unclear at this time whether the majority of that burden will fall on local jurisdictions or whether a state-wide program will be implemented. We will continue to work with the Probation Department to implement these changes in a cost-effective manner.

 We continue to see 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.

2022 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 2022 BOARD APPROVED BUDGET

CIRCUIT COURT DEPT 330	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
State of IL Reimb	181	4,351	0	0	0
Revenue Total	181	4,351	0	0	0
Personnel Svcs	117,071	117,625	127,015	120,629	136,220
Contractual Svcs	110,751	63,561	134,800	91,703	134,800
Commodities	26,329	38 , 497	28,000	36,000	28,000
Expenditure Total	254,150	219,683	289,815	248,332	299,020

2022 Revenue Budget Analysis: The State of Illinois reimbursement is for interpreter expenses incurred in criminal cases. We are uncertain how long we would be receiving this reimbursement and as such we have not received a reimbursement since FY2020.

2022 Expenditure Budget Analysis: (See Exhibit 1)

Full Time Equivalents History:

FY2018	FY2019	FY2020	FY2021	FY2022
3.5	4.25	4.25	4.25	4.25

Department Organization Chart:

• The Livingston County Circuit Court is one of 5 counties within the Eleventh Judicial Circuit. Livingston County has one Resident Circuit Judge who is responsible for the overall operation of the court system in that county. The Eleventh Circuit Judges elect a Chief Judge every two years who has the general administrative authority over the courts in the circuit. 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.

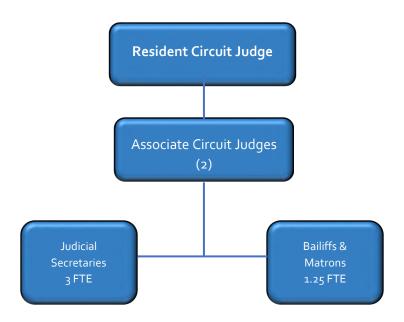


EXHIBIT 1

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.

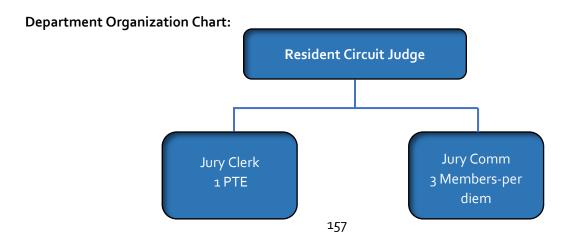
JURY COMMISSION FISCALYEAR 2022 BOARD APPROVED BUDGET

JURY COMMISSION DEPT 340	FY2019	FY2020	FY2021	FY2021	FY2021
	Actual	Actual	Budget	Estimated	Approved
Personnel Svcs	10,397	8,975	15,124	9,650	16,943
Contractual Svcs	0	0	0	0	0
Commodities	6,644	4,978	7,000	4,500	7,000
Expenditure Total	17,041	13,954	22,124	14,150	23,943

2022 Expenditure Budget Analysis: The increase in budgeted expenses is due to the wage increase approved by the County Board for FY2022. The commodities budgeted expense has remained the same as FY2019.

Full Time Equivalents History:

FY2018		FY2019	FY2020	FY2021	FY2022
	.5	.5	.5	.5	.5



LAW LIBRARY - FUND 260

Submitted 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$751

LAW LIBRARY FUND 260	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	13,245	5,304	11,500	5,200	11,500
Interest	2	0	5	1	5
Revenue Total	13,247	5,304	11,505	5,201	11,505
Misc Expenses	12,188	2,965	9,000	4,000	9,000
Transfers to Other Funds	2,030	2,076	2,075	2,075	2,032
Expenditure Total	14,219	5,042	11,075	6,075	11,032

Estimated Ending Fund Balance: \$1,224

2022 Revenue Budget Analysis: The revenue consists of fees that are collected in court cases.

2022 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 that 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.

2021 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. We have begun to expand/change the way we handle/monitor community service which will eventually result in expanded capacity to manage ordered hours and an increased benefit to the public and entities for which the clients perform work.

2022 Goals and Objectives:

- 1. Complete expansion of the community service program. We will continue to recruit new worksites and begin operating our own workgroup, supervised by a Probation Officer, to increase capacity of the program and improve the service provided to the public.
- 2. The development of a local Victim Impact Panel. Panels have been completed remotely for the past 18 months due to the Covid pandemic. Court Services plans a partnership with the Institute for Human Resources to develop a local live panel which would involve updated educational information and local victims (allowing them an opportunity to invest in change in the community and hopefully play a role in preventing future occurrences of DUI).

COURT SERVICES FISCAL YEAR 2022 BOARD APPROVED BUDGET

PROBATION & COURT SVCS DEPT 350	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
State of IL Reimb	343,200	509,936	475,000	475,000	518,587
Fees Fines & Charges for Svcs	0	0	1,500	1,500	1,500
Revenue Total	343,200	509,936	476,500	476,500	520,087
Personnel Svcs	616,659	622,534	649,944	651,650	690,216
Contractual Svcs	82 , 817	71,322	60,500	56,500	63,750
Commodities	35,933	22,136	14,400	9,850	11,650
Expenditure Total	735,409	715,992	724,844	718,000	765,616

2022 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 \$518,587 for SFY 2022, maintaining "full funding" by the State (as statutorily defined) in back-to-back years for the first time in more than a decade.

2022 Expenditure Budget Analysis:

FY 2021 spending is on track with our submitted budget, with end of July spending reflecting 68.7% of the budget expended with 67% of the year complete. The overage is due to unbudgeted payouts included in the union contract completed during the year. Final expenditures are anticipated to be less than the amount budgeted.

Court Services has submitted a FY 2022 budget with expenditures of \$765,616, with an additional \$75,000 to be spent directly from the Probation Fee Fund, totaling \$840,616, representing salary adjustments as determined by the County plus a slight adjustment for the Supervisor position due to salary compression as a result of raises and stipends awarded in the union contract completed this year. 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 2022 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 2022.

Performance Indicators:

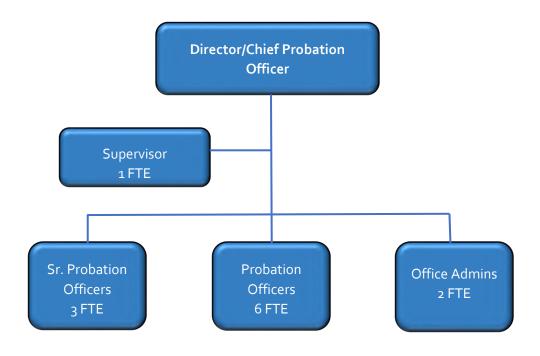
	2017	2018	2019	*2020	*2021
<u>ltem</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Project.</u>
Court Investigations	114	122	100	66	102
Diversion Investigations	208	243	210	143	128
*Impact Panel Attendance	58	60	57	0	0
Public Service Ordered	41,812	37,814	43,590	32,707	44,912

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.

Full Time Equivalents History:

FY2018	FY2019	FY2020	FY2021	FY2022
13	13.25	13	13	13

Department Organization Chart:



^{*}Information for 2020 and 2021 has been severely impacted by the COVID-19 crisis.

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 FISCALYEAR 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$193,750

PROBATION SERVICES FEES FUND 264	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Budget
Fees Fines & Charges for Svcs	82,982	83,444	91,200	99,750	91,200
Interest	2,130	467	400	350	400
Misc Revenues	1,593	0	0	0	0
Revenue Total	86,704	83,910	91,600	100,100	91,600
Contractual Svcs	0	0	43,000	43,000	60,000
Commodities			18,000	18,000	15,000
Capital Outlay	900	0	0	0	0
Misc Expenses	0	0	0	0	0
Transfers to Other Funds	126,139	29,676	0	0	0
Expenditure Total	127,039	29,676	61,000	61,000	75,000

Estimated Ending Fund Balance: \$210,350

2022 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.

2022 Expenditure Budget Analysis: Spending of \$75,000 is anticipated during CFY 2022. 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 FY22 constitutes full funding so no coverage of a salary with fees will be possible.

Classification: General Government

TORT JUDGMENT FUND 101 FISCAL YEAR 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$599,570

TORT JUDGMENT FUND 101	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Property Tax Revenues Misc Revenues	593,593	647,249 4,020	665,000	665,000 614	665,000
Interest	158	204	300	300	300
Revenue Total	593,750	651,474	665,300	665,914	665,300
Contractual Svcs	556,653	576,369	667 , 000	656,635	762,000
Misc Expenses	0	0	0	0	0
Transfers to Other Funds	25,000	25,000	25,000	25,000	0
Expenditure Total	581,653	601,369	692,000	681,635	762,000

Estimated Ending Fund Balance: \$502,870

2022 Revenue Budget Analysis: Tort Judgment & Liability is funded by a property tax levy against the assessed valuation of properties in Livingston County.

2022 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. In FY2021 there was a sizeable increase in our General Liability Insurance and the same is expected for FY2022.t of the increase in Contractual Services. The on-site property appraisal was not completed in FY2021, but will be done in FY2022. That additional one-time expense is included in Contractual Services.

Classification: General Government

UNEMPLOYMENT INSURANCE FUND 102 FISCAL YEAR 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$138,891

UNEMPLOYMENT INSURANCE FUND 102	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Property Tax Revenues	29,783	15,025	15,000	14,970	15,000
Interest	1,072	1,247	600	400	400
Revenue Total	30,855	16,271	15,600	15,370	15,400
Personnel Svcs	4,855	657	35,000	11,500	13,000
Total	4,855	657	35,000	11,500	13,000

Estimated Ending Fund Balance: \$141,291

2022 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.

2022 Expenditure Budget Analysis: The only expense paid from this fund is for Unemployment Benefits.

Classification: General Government

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) FUND 200 FISCAL YEAR 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,773,483

IMRF FUND 200	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Property Tax Revenues	989,199	960,941	985,000	984,976	985,000
Interest	21,888	10,401	1,250	3,800	3,800
Transfers from Other Funds	20,000	20,000	0	0	0
Total	1,031,087	991,343	986,250	988,776	988,800
Personnel Svcs	786,133	1,037,635	975,000	1,050,000	1,000,000
Total	786,133	1,037,635	975,000	1,050,000	1,000,000

Estimated Ending Fund Balance: \$1,762,283

2022 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.

2022 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 7.60% to 5.02% for Regular IMRF and decreased from 20.46% to 19.15% for SLEP IMRF (Sheriff's Law Enforcement Plan).

Classification: General Government

SOCIAL SECURITY FUND 201 FISCAL YEAR 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$775,620

SOCIAL SECURITY FUND 201	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Property Tax Revenues	697,466	702,188	745 , 100	745,139	745,100
Interest	7,642	3 , 776	2,000	1,200	1,200
Transfers from Other Funds	20,000	20,000	0	0	0
Total	725,108	725,964	747,100	746,339	746,300
Personnel Svcs	701,607	735,152	750,000	800,000	750,000
Total	701,607	735,152	750,000	800,000	750,000

Estimated Ending Fund Balance: \$771,920

2022 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.

2022 Expenditure Budget Analysis: Personnel Services represents the County's contribution for funding their responsibility of the social security benefit.

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$0 COUNTY EXTENSION EDUCATION

	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Revenues					
Property Tax Revenues	147,650	148,536	149,217	149,217	149,217
Interest	0	0	0	0	0
Total	147,650	148,536	149,217	149,217	149,217

COUNTY EXTENSION FDUCATION

COUNTILEXTENSION		•			
	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Expenditures					
Contractual Svcs	147,650	148,536	149,217	149,217	149,217
Total	147,650	148,536	149,217	149,217	149,217

Estimated Ending Fund Balance: \$0

2022 Revenue Budget Analysis: Requested tax levy for FY2021 - \$149,217.

2022 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 function of this Commission is providing aid to indigent veterans and their families who qualify for and need assistance that may not be available from other agencies. In addition, the commission works closely with other service agencies who, at times, will share cost of assistance to veterans.

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 2019	FY 2020	FY 2021 thru 6/30/21
Number of people contacting the VAC in regards to assistance/information	1,592	795	529
Number of Veterans receiving rent assistance	12	8	1
Number of Veterans receiving utility assistance	31	21	13
Number of Veterans receiving grocery assistance	18	29	13
Number of Veterans transported to VA hospitals & Clinics	512	268	257

PERSONNEL/VAN EXPENSES	FY 2019	FY 2020	FY 2021 thru 6/30/21
Total number of trips provided to Vets to VA Hospitals & Clinics	341	202	195
Total hours for van drivers to transport Vets	2,555	1,158	1,178
Total pay for van drivers to transport Vets	\$30,137	\$17,565	\$16,023
Total mileage for vehicles used to transport Veterans	66,183	37,513	31,902
Total Van Expenses	\$10,296	\$6,452	\$5,040

VETERANS ASSISTANCE COMMISSION FUND 202 FISCAL YEAR 2021 APPROVED BUDGET

Estimated Beginning Fund Balance: \$191,950

VETERANS ASSISTANCE FUND 202	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Approved	Estimated	Approved
Property Tax Revenues	138,420	139,495	140,000	140,000	140,000
Interest	730	598	150	150	150
Misc Revenues	50	0	0	0	0
Revenue Total	139,200	140,093	140,150	140,150	140,150
Personnel Svcs	92,644	81,580	100,222	95,199	104,118
Contractual Svcs	22,075	14,840	22,400	18,550	22,400
Veterans Assistance Svcs	16,642	10,755	23,647	11,810	23,647
Commodities	2,062	1,949	4 , 850	2,300	4,850
Capital Outlay					35,000
Misc Expenses	0	0	2,000	0	2,000
Expenditure Total	133,424	109,124	153,119	127,859	192,015

Estimated Ending Fund Balance: \$140,085

2022 Revenue Budget Analysis: The Veterans Assistance Commission is a fund whose responsibilities are set by State Statute and funded by a property tax levy.

2022 Expenditure Budget Analysis: The finance committee approved a wage increase of \$1.75/hr for all non-contract employees for FY2022. This accounts for an approximate 4% increase in expenditures. There is also an additional capital expense in FY2022 for the purchase of a new van to transport veterans. All other expenditures are budgeted for the same amount as the previous year.

Department Organization Chart:

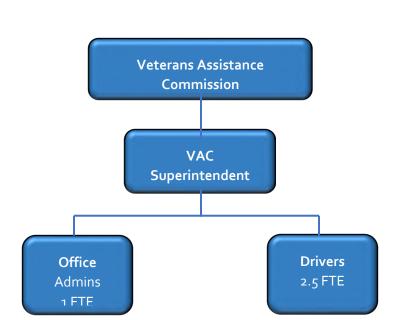
The Veterans Assistance Commission officers as of June 30, 2021 are as follows:

President: Chris Studebaker Vice President: Paul Augsberger

Secretary: Kimber Allen

The rest of the Commission is formed from the following Veterans' service organizations:

Chatsworth Legion Clemons Post 613 Cornell Legion Dwight VFW Cullom Legion **Dwight Legion** Emington Legion Fairbury Legion Fairbury VFW Flanagan Legion Forrest Legion Long Point Legion Pontiac Legion Odell Legion Pontiac AmVets Pontiac VFW Saunemin Legion



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 devises 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 Statue 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.

2021 Highlights:

- ✓ Completed necessary routine bridge inspections for the 463 County and Township owned bridges.
- ✓ Continued to utilize an online oversize and over-weight permitting process to allow for permits to be issued quicker.
- ✓ 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 Holland Bridge located on CH 34 (800E) approximately 1.6 miles north of IL Rt. 17.
- ✓ Completed phase II for Bridge located in Belle Prairie Township on 26oN Rd.
- ✓ Completed phase II for the Immke Bridge located in Sullivan Township on 3000E Rd.
- ✓ Completed phase II for the Lucas Bridge located in Newtown Township on 1000E Rd.
- ✓ Completed phase II for the Wyllie Bridge located in Union Township on 2900E Rd.
- ✓ Completed Phase II for a hot-mix asphalt overlay on CH 10 (Weston Rd) from Torrance Avenue South to Livingston/McLean County Line (900N).
- ✓ Completed Phase III for a hot-mix asphalt overlay on CH 6 (Fairbury Rd) from Chestnut St. South to Cropsey.
- ✓ Completed phase III for the Harms Bridge located in Nebraska Township on 100E Rd.
- ✓ Completed Phase III for the Pfaff Bridge located in Esmen Township on 1400E Rd.
- ✓ Completed Phase III for the Barth Bridge located in Rooks Creek Township on 1600N Rd.
- ✓ Completed Phase III for the Crow Bridge located in Rooks Creek Township on 1600N Rd.
- ✓ Completed Phase III for a Box Culvert located on Fayette/Forrest Township Line on 300N Rd.
- ✓ Completed Phase III for the Kurtenbach Bridge located in Chatsworth Township on 3200E 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.

2022 Goals and Objectives:

- ✓ Continue to provide safe and passable roads to the motoring public within Livingston County.
- ✓ Complete the design and construction of a new Maintenance Building for equipment and trucks.
- ✓ Maintain and improve on the equipment used to maintain the County highways.
- ✓ Complete necessary routine bridge inspections of the 463 County and Township owned bridges.
- ✓ Complete phase II for the Moritz Bridge located in Reading Township on 100E Rd.
- ✓ Complete phase II for the Strachan Bridge located in Broughton Township on 3200E Rd.
- ✓ Complete phase II for the Severson Bridge located in Round Grove Township on 3000N Rd.
- ✓ Complete phase II for a hot-mix asphalt overlay on CH 8 & 6 (Ocoya Rd. & Fairbury Rd.) from Weston Rd. & Ocoya Rd. intersection East to the Fairbury Rd., south to Cherry St. in Fairbury.
- ✓ Complete phase III for a hot-mix asphalt overlay on CH 10 (Weston Road) from Torrance Ave. South to the McLean County Line.
- ✓ Complete phase III for the 6 bridges that had their phase II completed in 2021 (Mortland, Holland, Belle Prairie, Lucas, Wyllie & Immke 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 remaining Rebuild Illinois Funds for a bondable project on the County Highway system. Townships will continue to utilize these funds as part of their General Maintenance Programs.

Performance Indicators:	2020	2021	2021	2022
	Actual	Estimated	Actual	Projected
Pavement Striping*	199 Miles	199 Miles	199 Miles	199 Miles
Sealcoat	26.5 Mi	25 Miles	25 Miles	25 Miles
Hot Mix Asphalt Overlay	5 Mi	9 Miles	9 Miles	7.5 Mi
Bridge Replacements / Rehabilitation	4	5	6	6

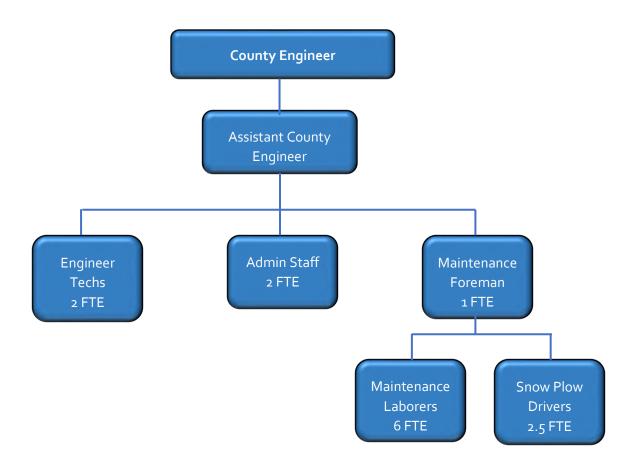
^{*} Miles of pavement striping represents the actual total miles of pavement markings applied, not the amount of centerline miles of roadway. This number also includes any striping done for the township or municipalities.

All 257 miles of County highways have their ditches partially mowed approximately 3 times a year and the shoulders disked once in early spring.

Full Time Equivalents History:

FY2018	FY2019	FY2020	FY2021	FY2022
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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,275,346

COUNTY HIGHWAY FUND 220	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Approved	Estimated	Approved
Property Tax Revenues	711,004	743,205	788,587	788 , 587	805,000
Interest	7,028	3,618	1,725	1,725	1,725
Fees Fines & Charges for Svcs	177,816	217,036	162,000	187,000	192,000
Rent	50,000	100,000	100,000	100,000	100,000
Misc Revenues	63 , 174	45 , 112	27 , 000	33,000	27 , 000
Revenue Total	1,009,022	1,108,971	1,079,312	1,110,312	1,125,725
Personnel Svcs	603,492	677,661	670 , 800	680,800	707 , 800
Contractual Svcs	33,462	49,609	60,000	60,000	70,000
Commodities	141,640	102,393	222,000	207,000	222,000
Capital Outlay	76 , 158	164,135	310,000	65,000	600,000
Misc Expenses	8,238	7 , 899	14,000	14,000	14,000
Transfers to Other Funds	3,000	0	0	0	0
Expenditure Total	865,991	1,001,698	1,276,800	1,026,800	1,613,800

Estimated Ending Fund Balance: \$787,271

2022 Revenue Budget Analysis: The Highway fund is a property tax levy fund which accounts for 72% of the projected revenue for fiscal year 2022. The remaining 28% is derived from Engineering services provided to the townships, overweight permit fees, equipment rental paid by motor fuel tax and material sales to municipalities.

2022 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 2020. 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 22 has been increased in Capital Outlay from FY 21 as the department continues to update an aging fleet and COVID-19 delays did not allow for a truck to be delivered in FY 21 as planned. 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,601,813

COUNTY MOTOR FUEL TAX FUND 221	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Approved	Estimated	Approved
Other Tax Revenues	695 , 170	1,326,387	750,000	800,000	800,000
State of IL Grant		498,406	498,406	498,406	498,406
State of IL Reimb	57,989	59,150	60,000	60,200	62,000
Interest	17,781	7,389	12,050	850	1,050
Misc Revenues	10,620	16,641	5,000	7,500	10,000
Revenue Total	781,560	1,907,973	1,325,456	1,366,956	1,371,456
Personnel Svcs	313,597	280,555	365,000	362,900	373 , 812
Contractual Svcs	312,122	495,024	755,000	745,000	745,000
Commodities	131,702	178,599	240,500	240,500	245,500
Capital Outlay	0	0	498,406	50,000	1,475,000
Misc Expenses	50,000	100,000	100,000	100,000	100,000
Expenditure Total	807,422	1,054,178	1,958,906	1,498,400	2,939,312

Estimated Ending Fund Balance: \$33,958

2022 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. County Consolidated amounts were increased as promised in 2021 by IDOT. 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. We have received four of the six distributions thus far with the remaining two anticipated in 2022 but not guaranteed.

2022 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 Count 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$611,358

COUNTY AID TO BRIDGES FUND 222	FY2019 Actual	FY2020 Actual	FY2021 Approved	FY2021 Estimated	FY2022 Approved
Property Tax Revenues Misc Revenues	355,569	371,722	394,416	394,416	402,500
Interest	4,318	2,404	1,600	700	700
Revenue Total	359,887	374,126	396,016	395,116	403,200
Contractual Svcs	104,611	137,394	150,000	150,000	225 , 000
Capital Outlay	93,737	162 , 174	640,000	250,000	750,000
Expenditure Total	198,348	299,568	790,000	400,000	975,000

Estimated Ending Fund Balance: \$39,558

2022 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 for a ten year period up to 0.25% by referendum.

2022 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 Statue. 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,047,272

FEDERAL AID MATCHING FUND 223	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Approved	Approved	Approved
Property Tax Revenues	355,569	371,722	394,416	394,416	402,500
Interest	8,515	4,225	1,550	1,600	1,600
Revenue Total	364,084	375,947	395,966	396,016	404,100
Contractual Svcs	2,820	39,242	100,000	100,000	100,000
Capital Outlay	68,592	320,745	1,000,000	160,000	1,300,000
Expenditure Total	71,412	359 , 987	1,100,000	260,000	1,400,000

Estimated Ending Fund Balance: \$51,372

2022 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.

2022Expenditure 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$295,504

ROAD USE AGREEMENT FUND 225	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Approved	Estimated	Approved
Interest	2,993	1 , 856	1,550	1,550	1,550
Misc Revenues	0	0	0	0	0
Revenue Total	2,993	1,856	1,550	1,550	1,550
Contractual Svcs	0	0	50,000	0	0
Capital Outlay	0	0	200,000	0	295,000
Expenditure Total	0	0	250,000	0	295,000

Estimated Ending Fund Balance: \$2,054

2022 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.

2022 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.

LIVINGSTON COUNTY PUBLIC HEALTH DEPARTMENT – FUND 230 Submitted by: Jackie Dever, Public Health Administrator

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 (approved by IDPH Nov. 2020)

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,555,751

PUBLIC HEALTH FUND 230	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Approved	Approved	Approved
Property Tax Revenues (PH)	379,927	396,815	421,042	421,042	430,000
Interest	2,343	1,735	3,000	3,000	2,250
Fees Fines & Charges for Svcs	392,454	288,959	369 , 114	369 , 114	432,008
Grants	1,441,698	1,684,728	2,293,134	2,293,134	1,614,335
Misc Revenues	41,137	16,555	53,000	53,000	64,575
Transfers from Other Funds		15 , 617		5,970	
Revenue Total	2,257,559	2,404,409	3,139,290	3,145,260	2,543,168
Personnel Svcs	1,423,992	1,505,595	1,876,918	1,876,918	1,625,182
Contractual Svcs	138,660	189,739	231,279	231,279	208,673
Operating Expenses	519,500	585,887	1,070,934	1,070,934	680,052
Capital Outlay	22,942	41,456	22,841	22,841	0
Miscellaneous	9,026	9,079	23,500	23,500	27,100
Transfers to Other Funds	62,252	0	0	0	0
Expenditure Total	2,176,371	2,331,755	3,225,472	3,225,472	2,541,007

Estimated Ending Fund Balance: \$1,557,912

Revenue Budget Analysis:

Revenue to operate the public health department comes from a variety of sources. Grants in 2020 provided 63% of the revenue, fees for services provided 18%, 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	2022
Rate	.05339	.05176	.05155	.05175	.04993

Expenditure Budget Analysis:

Expenditures are primarily for personnel to implement the programs. In 2020, personnel accounted for 63% of the expenditures and employer health insurance cost contributed another 7% of the total costs. Livingston County is the fourth largest geographical county in the state and mileage was 2% of the expenditures. Down this past year, due to decreased travel re: to COVID. 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 at 25%. 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 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year
Asthma programs	8	5	0	0

CCU # of assessments/reassessments	183	242	248	193
CCU # of Choices for Care screens	342	431	446	377
Communicable Disease Cases	243	181	133	2,361
Communicable Disease Investigations	35	61	58	2,373
Family Case Management average monthly caseload	193	192	148	154
Better Birth Outcomes average monthly caseload	38	28	20	24
HealthWorks average monthly caseload	18	23	28	20
Family Planning clinic visits	771	705	657	595
Family Planning clinic encounters	2088	1928	1434	988
Health Education programs	63	60	65	42
Healthy Families average monthly caseload	35	28	37	33
Public Health Nursing visits	597	721	490	300
Homemaking hours of service	2087	1676	0	0
Illinois Breast & Cervical Cancer program caseload	39	51	50	48
Immunizations - Adult given	2158	2074	2194	2103
Immunizations – Childhood given	1135	1226	1205	1035
International Travel Consultations	140	120	83	43
Public Health clinic visits – Physicals	205	206	124	30
School Based Health Center visits	4649	5182	4177	3615
STI clinic visits	315	166	129	86
Smoking cessation –enrolled in program	40	О	0	0
Number of vision & hearing screenings	3543	4241	5453	4129
Number of clients served in Wellness clinic	843	1012	1151	285
WIC average monthly caseload	371	404	384	454
Women's Clinic visits	159	173	168	150
Septic Permits issued	34	54	24	32
Water samples received (Non-Community)	16	7	18	10
Well Permits issued	13	31	16	18
Food Inspections	373	336	358	340
Temporary Food Inspections	112	90	64	0
Tanning Facility Inspections	6	5	3	0
Nuisance Inspections	19	8	22	13

WNV mosquito pools tested	46	65	30	86
Sanitary Surveys completed	9	8	4	3
Liquor Compliance Inspections	24	91	86	N/A

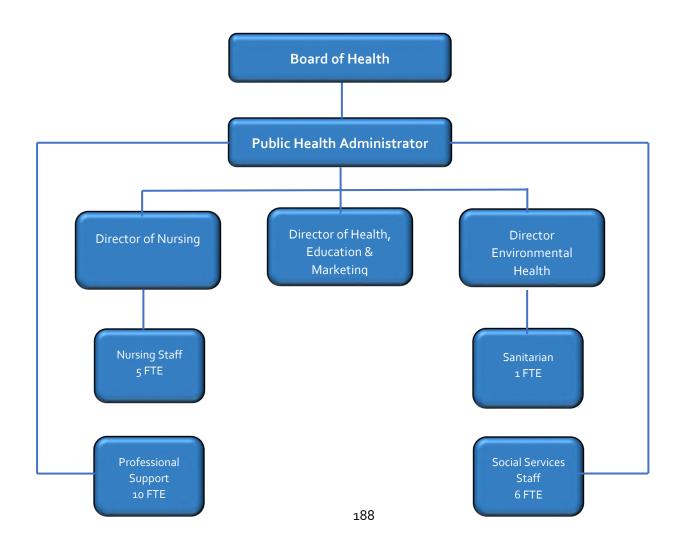
Full Time Equivalents History:

FY 2018	FY 2019 FY 2020 FY2021		FY2021	FY2022
29	29	26	31	27

Department Organization Chart:

Public Health Board

<u>Appointee</u>	Term Expires
Dr. James Day, President	June 2022
Armin Groom, Secretary	June 2023
Dr. Katherine Austman	June 2024
Janine Boggs	June 2023
Jeanne Elliott	June 2024
Patricia Platz	June 2022
Dr. John M. Rinker	December 2023



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.

2022 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 232
FISCAL YEAR 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$86,586

PUBLIC HEALTH TB FUND 232	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Proposed
Property Tax Revenues	26,783	26,938	27,000	27,000	27,000
Fees Fines & Charges for Svcs	1,933	2,074	1,500	1,500	2,000
Interest	7	22	30	30	30
Transfers from Other Funds	59,252				
Revenue Total	87,975	29,034	28,530	28,530	29,030
Contractual Svcs	26,002	3,900	26,900	26,900	26,900
Commodities	1,914	791	2,125	2,125	2,000
Expenditure Total	27,916	4,691	29,025	29,025	28,900

Estimated Ending Fund Balance: \$86,716

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:

	2019	2020	2021	2022
Rate	.00365	.00365	.00350	.00313

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 16	FY 17	FY 18	FY 19	FY20
T.B. skin tests done	159	126	111	127	101
X-rays completed	2	2	0	1	2
Patients placed on medications	1	1	0	2	1
Active TB cases	0	0	0	0	0

TB Board

<u>Appointee</u>	<u>Term Expires</u>
Janine Boggs J.D., President	June 2023
Dr. Katherine Austman, Secretary	June 2024
Dr. James Day	June 2022

MENTAL HEALTH 708 BOARD – FUND 240 Submitted by: Christine Myers, Executive Director, Mental Health

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, Transition Planning Commission, 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.

2021 Highlights:

- Provided fee-for-service funding for six Community providers of Mental Health,
 Developmental Disabilities, and Substance Use services.
- Continue to be the financial agent for the 377 Board and the Livingston County Commission on Children and Youth.
- 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 \$25,000 (50% of
 \$50,000 Medicaid billing) in federal match funding to put back in to our county for
 additional services.
- Continue with a Sub-Lease Agreement with Project Oz to provide office space in Livingston County for their staff.
- The 2021 April Child Abuse Awareness campaign across the county was able to be held with bags containing brochures, posters, pinwheels, and the book, "Don't Feed the Worry Bug" to all the libraries, preschools and daycares across Livingston County.
- Participated in bi-monthly Homeless Coalition meeting.
- Participated in Quality Assurance meetings with our DD provider.
- Participated in monthly County Department Head and Ambassador Meetings.
- Coordinated three MI-LAN (Mental Illness Local Area Network) meetings.
- Served approximately 30 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.

- Due to the Covid 19 Pandemic, participation in bi-monthly Transition Planning Committee meetings with stakeholders involved in youth transitioning from Special Education classrooms across the county were unable to be held until Spring 2021
- Collaborated with other building occupants, County Board staff, and Farnsworth on plans, designs, needs, and specifics for the new Health and Education building.
- As the construction of the new Health and Education building is completed, transition to the new building will be completed
- Collaboration with County and Public Health Department to determine costs and allocations of utilities, supplies, and accounts payable for the new Health and Education building.
- With unused balance funds due to Covid 19 Pandemic, the LCMHB amended 2021 agreements with providers to enable them to upgrade their technology and Covid 19 needs. Local restaurant gift cards were also given to the CILA group homes.
- Pursuant to the Community Mental Health act, the 2020 Annual Report was compiled.
- Presented the 2020 Annual Report to the County Board.
- Sent 2020 Annual Reports to Representative Tom Bennett and Senator Adam Kinzinger.
- Stayed abreast of Illinois House and Senate bills that would benefit or hinder Mental Health, Developmental Disabilities, or Substance Use programs and the individuals that utilize those services. Completed Witness Slips related to those bills and informed Board Members and Representative Bennett and Senator Kinzinger of our stance on pertinent bills.
- Following the 2020 County election, packets including an introductory letter from the Executive Director of the LCMHB, the latest Annual Report, and a copy of the 708/377 IL Statutes, were sent to the two new County Board members.
- 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.
- 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, Medicaid and Managed Care, Legislative, and Developmental Disability committees of ACMHAI.
- All staff completed CPR training.
- Completed annual training for Freedom of Information Act and Open Meeting Act.
- Case Managers completed CPI Crisis Prevention Institute Training.
- Participated in webinars, trainings, and phone conferences in regards to pertinent Mental Health, Substance Use, and Developmental Disability topics.
- In September 2021, 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.
- Through collaboration with the local Police Departments, Sheriff's Department, VCom 911, and OSF Hospital, the Premise Alert Program was launched. The Program is a voluntary notification system designed to aid in the interaction between citizens with special needs and the responding First Responders. A Community Forum for the local radio station, WJEZ, was recorded about the Premise Alert Program.

- A new LCMHB brochure was created.
- A set of Sex & Relationship Card Set was purchased and given to Mosaic Home, Life Center for Independent Living, and Livingston County Special Services Unit for their usage in supporting the individuals that they serve with information about sexual health and healthy sexual practices and how to be free from sexual exploitation and abuse.
- Previous 708/377 Board meeting minutes were scanned and downloaded onto the server.
- LCMHB staff created monthly duty logs outlining due dates, reports and/or tasks that are to be completed each month.
- The LCMHB provided lunch to the Livingston County Health Department staff during one of the Covid 19 Vaccine Clinics.
- The Executive Director of the LCMHB was appointed to the Illinois Public Health Association Executive Council as one of the Partners representing the Association of Mental Health Authorities of Illinois. The Executive Director attended the March, June, and September 2021 meetings via Zoom.

2022 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 the annual audit/monitoring session with each funded agency at least once in the fiscal year. Emphasis will be directed at the presence and use of outcomes measures.
- 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 and supports 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.
- 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.

- Continue to promote the Livingston County Premise Alert Program in order to keep our First Responders and the individuals with special needs that they respond to safe in all situations.
- Provide partnership and support for training for EMS personnel on mental health, developmental disabilities, and substance use topics.
- Participate in Quality Assurance, Homeless Coalition, Transition Planning, ACMHAI, Social Services Coalition, Livingston County Commission on Children & Youth, Executive Council of the IL Public Health Association, and Department Head and Ambassador meetings.
- Participate in trainings, webinars, and meetings on topics related to Mental Health, Substance Use, and Developmental Disabilities as they arise.
- Complete required trainings.
- Develop an organizational system for old records that is efficient and user-friendly in the new building.
- Work with IHR towards Medicaid certification and billing for their services at the high schools and at satellite mental health sites in the community.

MENTAL HEALTH 708 BOARD FUND 240 FISCAL YEAR 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,354,464

MENTAL HEALTH 708 BOARD	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Approved	Estimated	Approved
Property Tax Revenues	904,889	906,722	909,065	909,065	909,065
Interest	706	575	700	700	700
Grants	159,432	20,977	25,000	25,000	25,000
Fees, Fines & Charges for Svcs	130,082	127,034	126,883	126,883	153,306
Rent			2,400	2,400	2,400
Misc Revenues	1 , 028	2,353	0	0	0
Revenue Total	1,196,137	1,057,662	1,064,048	1,064,048	1,090,471
Personnel Expenses	340,529	233,139	236,985	236,985	229 , 179
Contractual Svcs	18,973	15,627	19,400	19,400	17,500
Commodities	19,176	9,469	9,735	9,735	7,435
Purchase of Services (Contractual)	807,243	847,289	856,100	856 , 100	864,578
Misc Expenses	3,379	0	1,000	1,000	1,000
Transfers to Other Funds	3,000	0	0	0	0
Expenditure Total	1,192,300	1,105,524	1,123,220	1,123,220	1,119,692

Estimated Ending Fund Balance: \$1,325,243

(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.)

2022 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 Program Admin revenue represents reimbursement of funds utilized to run the Livingston County Commission on Children and Youth and the 377 Board programs

2022 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 of 1.5%. Staff salary have the cost of living increase of \$1.75 per hour this year from adjustments made due to the increase in minimum wage.

Performance Indicators	2020 Budgeted	2021 Budgeted	2022 Budgeted
Dollars allocated to client/community mental illness, developmental disability & substance abuse	\$846,192	\$856,100	\$864,578
% of tax levy dollars allocated to client/community mental illness, developmental disability & substance abuse	91%	92%	95%
% 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	24
# 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	1.6	1.6

Full Time Equivalents History:

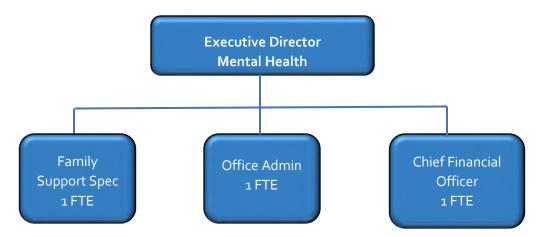
FY 2020	FY 2021	FY2022
4	4	4

Department Organization:

Mental Health 708 Board

<u>Appointee</u>	<u>Term Expires</u>
Jack Vietti, President	June 2023
Ed Legner, Vice-President	June 2024
Rose Smith, Secretary	June 2022
Debbie Studnicki, Treasurer	June 2022
Gary Beier	June 2023
Lynette Barnett	June 2024
Debbie Moran	June 2025

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.

2021 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.

2022 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$513,562

MENTAL HEALTH 377 BOARD	FY2019	FY2020	FY2021	FY2021	FY2021
	Actual	Actual	Approved	Estimated	Approved
Property Tax Revenues	415,365	416,148	417,240	417,240	417,240
Interest	214	216	275	275	275
Revenue Total	415,578	416,365	417,515	417,515	417,515
Personnel Expenses	64,281	65,567	66,878	66,878	88,154
Contractual Svcs	10,302	8,030	9,030	9,030	6,650
Commodities	8,654	5,975	4,975	4,975	2,825
Purchase of Services (Contractual)	308,033	313,606	351,172	351 , 172	343,883
Expenditure Total	391,270	393,178	432,055	432,055	441,512

^{**}Estimated Ending Fund Balance: \$489,565

(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.)

2022 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.

2022 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 a slight increase of 0.15%.

Performance Indicators	2020 Budgeted	2021 Budgeted	2022 Budgeted
Dollars allocated to client/community mental illness, developmental disability & substance abuse	\$354,934	\$351,172	\$343,883
% of tax levy dollars allocated to client/community mental illness, developmental disability & substance abuse	85%	85%	82%
% increase/decrease in tax levy dollars	0%	0%	0%
# of Livingston County agencies supported with local tax funds	4	4	4
# of Livingston County programs supported with local tax funds	20	20	21
# of LCMHB conducted compliance audits of agencies supported with local tax funds	4	4	4

Department Organization:

Mental Health 377 Board

<u>Appointee</u>
Robert McCarty, President
Vicki Day, Vice-President
Mary Etta Mullen, Secretary

Term Expires
June 2023
June 2024
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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$166,100

RECREATION COMMITTEE FUND 207	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Fees Fines & Charges for Svcs	0	0	0	0	0
Interest	2,398	1,087	200	400	200
Revenue Total	2,398	1,087	200	400	200

Estimated Ending Fund Balance: \$166,300

2022 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.

2022 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$253,279

VEHICLE FUND 209	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Interest	77	145	100	100	100
Misc Revenues	0	17,110	0	0	0
Transfers from Other Funds	412,026	483,745	469,100	570 , 145	469 , 100
Revenue Total	412,104	501,001	469,200	570,245	469,200
Contractual Svcs	80,261	78,769	80,000	87,607	80,000
Commodities	133,957	101,576	110,000	137,227	140,000
Capital Outlay	396,244	155,063	240,000	289 , 611	305,000
Expenditure Total	610,461	335,407	430,000	514,445	525,000

Estimated Ending Fund Balance: \$197,479

2022 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.

2022 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 FY2022 budget anticipates the replacement of only four fleet vehicles for the Sheriff's Department and has also budgeted for the purchase of a vehicle for the County Coroner. The budgeted amount for fuel expenses (which fall under Commodities) has been increased for FY2022 based on the actuals from 2019 and the estimate for 2021. The decrease in FY2020 is attributed to the pandemic which caused a significant decrease in the number of 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,123,293

STREATOR HOST FUND 211	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Interest	21,522	23,035	8,550	7,793	7,500
Revenue Total	21,522	23,035	8,550	7,793	7,500
Transfers to Other Funds	66,390	45,228	105,456	92,156	83,119
Total	66,390	45,228	105,456	92,156	83,119

Estimated Ending Fund Balance: \$1,047,674

2022 Revenue Budget Analysis: This fund draws interest only; no additional revenues are projected for the foreseeable future.

2022 Expenditure Budget Analysis: These funds are committed to be used for solid waste expenses. In FY2021, an assistant position was added to the Solid Waste department, which created an increase in the transfers to other funds. These department expenses are paid from the General Fund and a transfer is made to offset those costs at the end of the year.

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$1,704,432

CONSTR & BLDG RENOVATION FUND 212	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Grants					75,000
Interest	79,582	53,016	12,200	14,800	100
Transfers from Other Funds	0	0	0	0	0
Revenue Total	79,582	53,016	12,200	14,800	75,100
Capital Outlay	328,634	518,990	6,313,800	4,300,000	1,695,000
Transfers to Other Funds	0	0	0	О	0
Total	328,634	518,990	6,313,800	4,300,000	1,695,000

Estimated Ending Fund Balance: \$84,532

2022 Revenue Budget Analysis: Livingston County was awarded two grants through the State of Illinois as part of the Rebuild Illinois Program to be used for infrastructure improvements. The grants, totaling \$75,000, will be used towards the demolition of the former Health & Education building. The only other revenue received in this fund is accrued interest.

2022 Expenditure Budget Analysis: The construction of the new Public Health Building was completed in FY2021. The Capital expenses for FY2022 include the demolition of the old building and additional parking at the new building.

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$55,009

SOLAR FARM APP FEES FUND 214	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	0	0	20,000	10,000	20,000
Interest	550	289	200	140	140
Revenue Total	550	289	20,200	10,140	20,140
Personnel Svcs	1,164	0	4,000	2,000	4,000
Contractual Svcs	512	488	16,000	8,000	16,000
Expenditure Total	1,676	488	20,000	10,000	20,000

Estimated Ending Fund Balance: \$55,149

2022 Revenue Budget Analysis: Revenue consists of the application fee to request a solar farm and interest. Application fee is \$10,000.

2022 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$191,729

WINDFARM APP FEES FUND 215	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs	0	0	300,000	0	300,000
Interest	2 , 189	939	840	504	840
Revenue Total	2,189	939	300,840	504	300,840
Personnel Svcs	0	0	50,000	0	50,000
Contractual Svcs	0	0	250,000	0	250,000
Expenditure Total	0	0	300,000	0	300,000

Estimated Ending Fund Balance: \$192,569

2022 Revenue Budget Analysis: The budgeted revenue is in anticipation of 2 windfarm applications being received in FY2022 (\$150,000 for each).

2022 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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$789,326

ENTERPRISE ZONE FUND 216	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Interest Misc Revenues	13,070	9,546	1,200	2,642	100
Transfers from Other Funds	750,000	0	72 , 000	72,000	0
Revenue Total	763,070	9,546	73,200	74,642	100
Contractual Services					
Economic Development	820,000	270,000	784,343	0	784,343
Transfers to Other Funds	150,000	0	0	0	0
Expenditure Total	970,000	270,000	784,343	o	784,343

Estimated Ending Fund Balance: \$5,083

2022 Revenue Budget Analysis: With the exception of interest, there are no revenues anticipated to be received within this fund.

2022 Expenditure Budget Analysis: Expense for FY2022 is a carryover of the Economic Development expense budgeted in prior years and not expended. As of September 2021, 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.

AMERICAN RESCUE FUND - FUND 217

Background: On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by the President, establishing Fiscal Recovery Funds (including Coronavirus State Fiscal Recovery Funds and Coronavirus Local Fiscal Recovery Funds). The Fiscal Recovery Funds are intended to provide support to governments in responding to the impact of COVID-19 and in their efforts to contain COVID-19 within their communities, residents, and businesses. Pursuant to Section 603(c)(1) of the Act, funds may be used as follows:

- To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality; and
- To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- ❖ For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- To make necessary investments in water, sewer, or broadband infrastructure.

To-date, Livingston County has received half of their allocation. On August 4, 2021, Livingston County released a Request for Proposal, in search of Community Partners to help identify the needs of the community and assist with the development and implementation of programs to address those needs.

AMERICAN RESCUE FUND – FUND 217 FISCAL YEAR 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$3,442,743

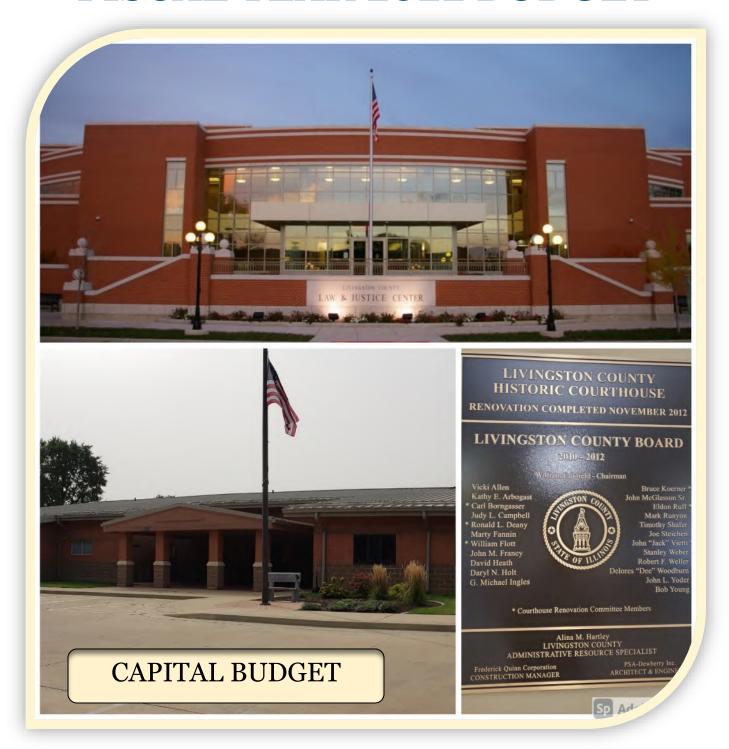
AMERICAN RESCUE FUND 217	FY2019	FY2020	FY2021	FY2021	FY2022
	Actual	Actual	Budget	Estimated	Approved
Grants	0	0	0	3,462,103	3,462,103
Interest	0	0	0	140	2,140
Revenue Total	0	0	0	3,462,243	3,464,243
Capital Outlay					2,000,000
Misc Expenses	0	0	0	19,500	1,442,603
Expenditure Total	0	0	0	19,500	3,442,603

Estimated Ending Fund Balance: \$3,464,383

2022 Revenue Budget Analysis: The anticipated revenue for FY2022 is the other half of our allocation. There will also be interest revenue until the funds are used.

2022 Expenditure Budget Analysis: The budget for expenditures is in anticipation of the requests for proposals that may be approved by the Finance Committee. These requests are due back to the County by September 30, 2021 and awards will be determined by November 15, 2021.

FISCAL YEAR 2022 BUDGET



Livingston County, Illinois

CAPITAL BUDGET - FY2022

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.

2021 Highlights:

- > New chair lift installed at the historic courthouse
- > Repair of electric lift for maintenance
- Grounds maintenance at the historic courthouse and law & justice center

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 ComplianceCounty BoardZoning & Subdivision Regulations UpdateRegional PlanningCourthouse Stone RepairMaintenanceCourthouse PaintingMaintenance

Camera Replacement – Jail IT

Aperature Card/Tract Book Scanning County Clerk

Paging System IT

NEW CAPITAL PROJECTS FY2022

Jail Door System: This is for an upgrade of the security electronics control system at the Livingston County Jail.

Highway Maintenance Building: For several years there has been a desire to relieve the congestion in the existing Maintenance Building at the Highway Department and also an attempt to add on a storm shelter to the existing building. This new building will allow for ample space and also a "safe room". This new building will also allow for a portion of the old building to be utilized by the Maintenance department.

HR Learning Management System: This is for an on-line learning platform that will be controlled and managed by the Human Resources Department.

Replace Duct Smoke Detectors: This project is to complete the replacement of our Fire Alarm System at the Public Safety Complex.

Historic Courthouse Roof Replacement: The finance committee approved to replace the roof on the historic courthouse after prior years of repairs to different areas of the roof.

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.

CAPITAL PROJECTS - FY2022

Project	Department	FY2021	Carryover	FY2022
L&JC ADA Compliance	County Board		232,201	300,000
Zoning & Subdivision Regulations Update	Reg Planning/Zoning		50,000	
Aperature Card/Tract Book Scanning	County Clerk		100,000	
Paging System	IT		23,507	
Camera Replacement – Jail	IT		150,000	
Computer Software	Finance		5,095	
Courthouse Painting	Maintenance		9,250	
Courthouse Building Improvements	Maintenance		19,600	
Grounds Maintenance	Maintenance		2,584	
Jail Door System	Jail			292,750
Highway Buildings/Improvements	Highway/Maintenance		438,371	2,000,000
Learning Management System	Human Resources			47,800
Replace Duct Smoke Detectors (PSC)	Maintenance			42,382
Roof Replacement Historic Courthouse	Maintenance			400,000
Commercial Property Appraisal Project	Assessor		174,000	174,000
			1,204,608	3,256,932

Total	3,997,528
Transfer from Host Fund to Vehicle Fund	409,100
Approved Capital Requests	3,256,932
Transfer from Host Fund to General Fund	331,496

PONTIAC HOST AGEEMENT – FUND 210

Submitted by: Diane Schwahn, Livingston County Finance Director

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 2022 BOARD APPROVED BUDGET

Estimated Beginning Fund Balance: \$16,101,518

PONTIAC HOST FUND 210	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2021 Estimated	FY2022 Approved
Fees Fines & Charges for Svcs Grants	3,699,800	3,491,942	3,500,000	3,500,000	3,500,000 200,000
Interest	102,042	105,635	50,000	50,000	50 , 000
Misc Revenues	800,883	32,427	0	0	0
Revenue Total	4,602,725	3,630,003	3,550,000	3,550,000	3,750,000
Capital Outlay	1,571,681	801,313	1,026,545	180,681	3,932,106
Contractual Svcs	283,574	360,067	715,939	377,892	889,208
Misc Expenses	23,000	23,000	23,000	48,000	223,000
Transfers to Other Funds	1,660,484	917,462	1,109,041	1,084,041	990,596
Expenditure Total	3,538,739	2,101,843	2,874,525	1,690,614	6,034,910

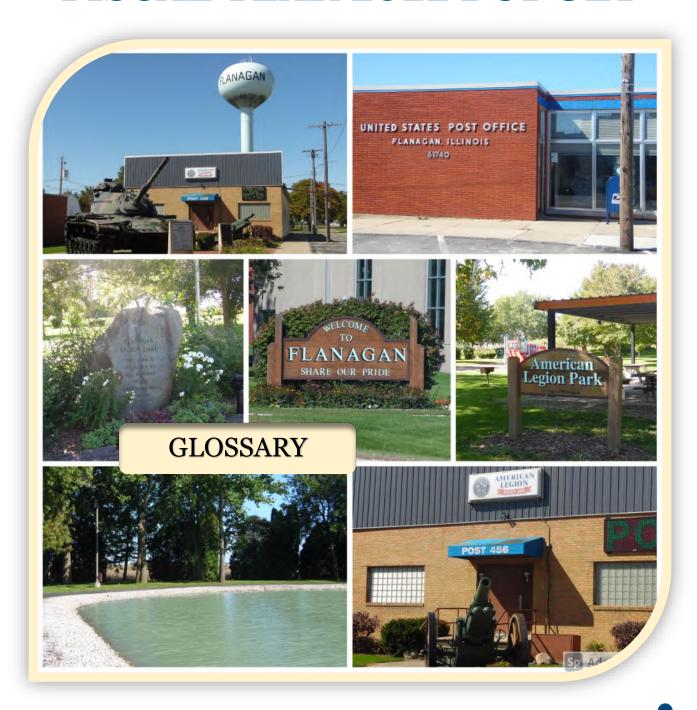
Estimated Ending Fund Balance: \$13,816,608

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. Additionally, for FY2022 we have budgeted for any unexpected grant revenue.

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 2022 BUDGET



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 MUNICPAL 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%).

1) The FY2022 Budget was approved to be put on display at the October 14, 2021 board meeting. Prior to the final approval, the administrative team was informed of a significant change in the inmate medical expense for the Livingston County Jail which resulted in the following:

Budget Amendment: Revenue

Account	Description	Original Amount	Amended Amount
100-000-3900-1210	Transfer In-Pontiac Host	\$331,496	\$431,496

Budget Amendment: Expense

Account	Description	Original Amount	Amended Amount
100-000-4326-0000	Inmate Medical	\$509,600	\$609,600

2) An adjustment was made to the Construction & Building Renovation fund which *reduced the amount* of *Estimated FY2021 expense by \$1,000,000*. This amount was moved to FY2022 Expenditures.