

2023

Livingston County  
112 West Madison Street  
Pontiac, IL 61764



**Livingston County, Illinois**  
**Budget Appropriations & Tax Levies**  
**Year Ending November 30, 2023**

# LIVINGSTON COUNTY FY2023 BUDGET

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# *Livingston County Board*

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

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October 13, 2022

County Board Members  
Citizens of Livingston County

SUBJECT: Livingston County 2023 Budget

Dear Livingston County Board Members and Citizens:

We are pleased to submit the Livingston County Fiscal Year 2023 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.

## **FY 2023 Planning, Priorities and Goals**

The County Board, in conjunction with both Elected Officials and Department Officials, completed Strategic Planning Sessions and adopted the 2022-2023 Strategic Plan, including both long-and short-term goals. 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 on five focus areas: County Finances & Assets, Public Health, Public Safety & Services, Business Climate, Quality of Life – Citizens, and Quality of Life – Employees. Based on the SWOT Analysis within the five focus areas, the County Board established Strategic Priorities as follows: Retention & Recruitment, Population/Out Migration, Cyber Security/Technology Demand, Technology Improvements (Website Development, Social Media), and Reliable Affordable Internet Access. Goals were established for each of these Priorities. A copy of the 2022-2023 Strategic Plan is included within this budget document.

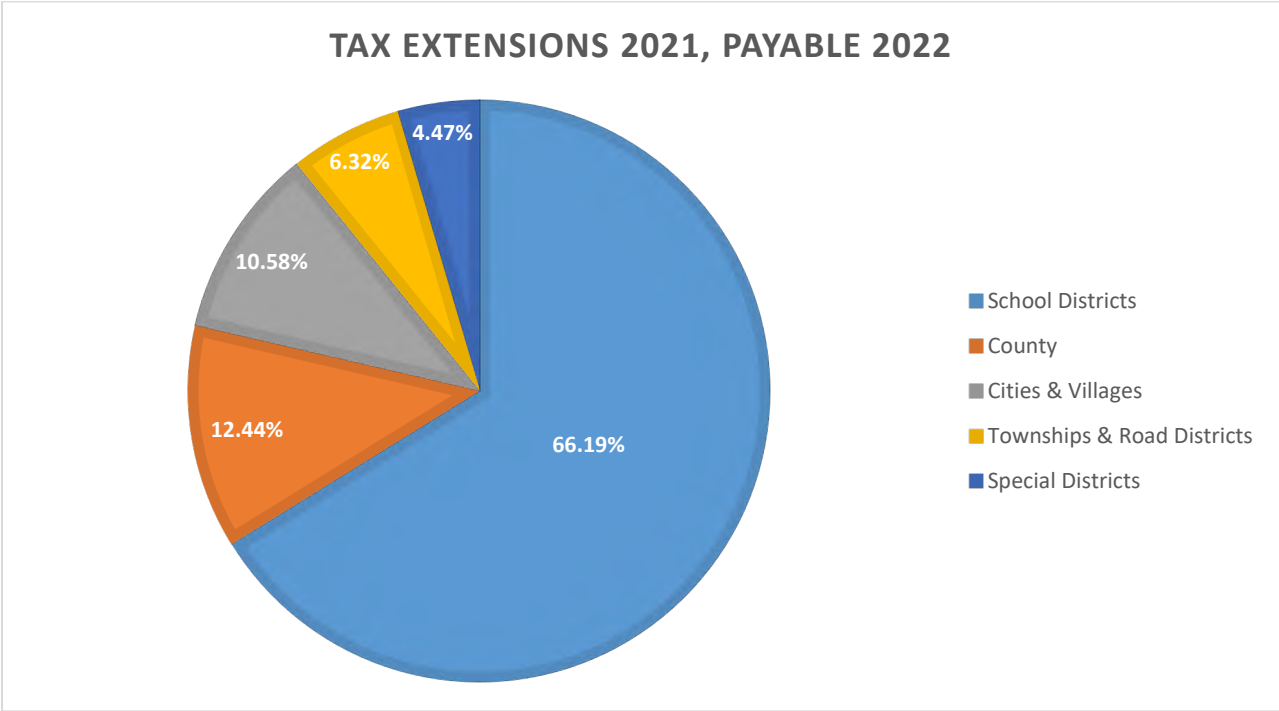
## **FY 2023 Budget Highlights – Revenues**

The FY2023 budget projects total revenues of \$30,472,907 (including transfers) across all funds. This represents just over a 4.77% decrease in revenue compared to FY2022. This decrease is due to the decrease in grant revenue. The second tranche of the American Rescue Plan funds was budgeted and received in FY2022. That grant money has now been fully received.

Property tax has always been a major funding source for the County and for FY2023 it accounts for 32.09% of all revenue. Fees, Fines and Charges for Services are the second major funding source for the County accounting for 31.11% of all revenue.

The property tax levies this year represent a 4.68% increase over FY2022, however, the county tax rate was reduced for FY2023. The FY2023 budget reflects an estimated overall county tax rate of 1.04548 compared to 1.07701 in FY2022. This rate is 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.

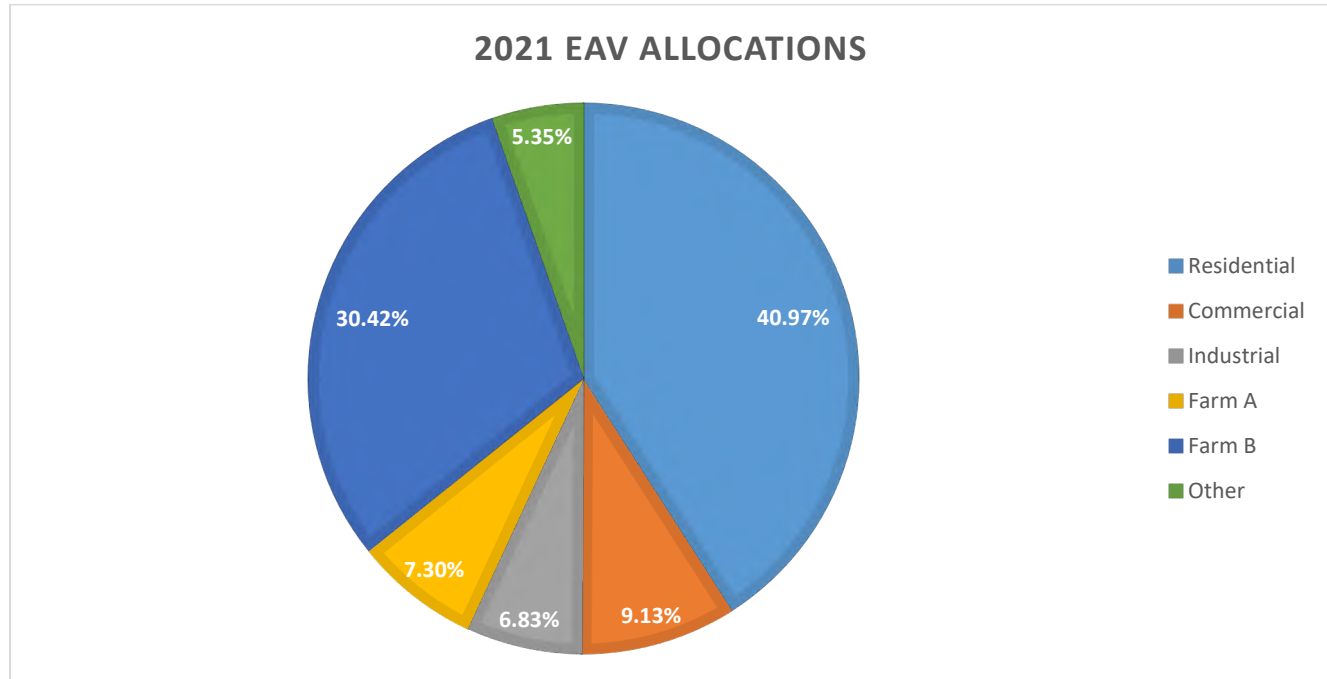
There are a total of 202 taxing bodies within the county, which fall into five different categories: County, Township & Road Districts, Cities, Villages & Incorporated Towns, Schools, and Special Districts. In assessment year 2021, (payable in tax year 2022) there was \$77,546,554 levied and extended amongst all the taxing districts within the county. Livingston County accounted for 12.44% of the overall tax levy. School districts accounted for 66.19% of the overall tax levy, while City and Village Municipalities accounted for just over 10.5%. The remaining is spread among Townships, Road Districts and other Special Districts as reflected in the chart below.



<b><u>FY 2021 Tax Extensions</u></b>	
School Districts	51,326,223
County	9,645,859
Cities & Villages	8,208,030
Townships & Road Districts	4,902,879
Special Districts	3,463,563
	<hr/>
	\$77,546,554

These taxes were extended among all the parcels within the county, which had a total Equalized Assessed Value (EAV), prior to exemptions, of \$962,454,622; with a rate setting EAV of \$857,712,811. There are six

different property classifications used within Livingston County: Residential, Commercial, Industrial, Farm A, Farm B and Other. In the last 5 years, residential property values have been increasing and may finally be recovering from the last recession. Residential property values are just now higher 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. Over the last 10 years, EAV for Farmland has doubled. In 2011, Farmland accounted for 15.13% of the overall EAV within the county; Farmland now accounts for 30.42%.



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 2023 Budget Highlights – Expenses**

The FY2023 Budget appropriates \$48,131,868 in projected expenses across all funds, which represents an increase of 17.6%. The budget deficit for FY 2023 is just over \$17.7 million. This deficit is attributed to the following: an approximate \$3.4 million deficit across all County Highway funds, a \$7.4 million deficit in the Pontiac Host Fund due to capital projects which include the completion of the new Highway Maintenance Building and a new roof for the Historic Courthouse, a \$5.6 million deficit in the American Rescue fund, \$465K for Phase 2 at the new Health & Education Building and \$767K carryover for Economic Development projects. The remaining deficit is spread across the other non-major special revenue funds.

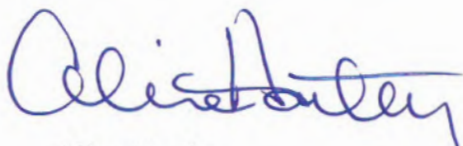


Much of the expenses for FY2023 are one-time capital expenses or the miscellaneous expenses that are related to the American Rescue Plan. These expenses account for approximately \$13.5 million which is approximately 41% of the non-personnel expenses. Personnel costs still account for the largest portion of the County's total expenses – 31.8% across all funds and 70% of the General Fund expenses. In the last two years the personnel costs have seen larger increases to accommodate the increases in minimum wage.

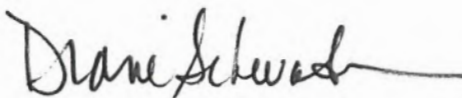
Over the last several years, there has been over a 25% increase in overall Fund Balance. This growth has allowed the County to build up reserves in order to accommodate the large capital projects that would otherwise require financing. For FY2023, the anticipated end-of-year fund balance across all funds is \$33,918,230. So while the FY2023 budget includes a deficit of \$17.7M, fund balances remain strong.

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.

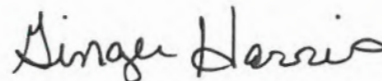
Respectfully Submitted,



Alina Hartley  
Executive Director



Diane Schwahn  
Finance Director



Ginger Harris  
Human Resources Director

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



# ORDINANCE

2022-11- 67

## ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2022 THROUGH NOVEMBER 30, 2023

**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 2023.

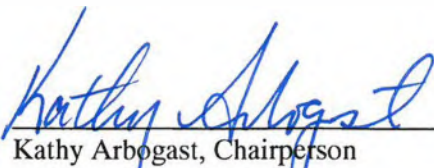
**NOW, THEREFORE BE IT ORDAINED**, by this County Board of Livingston County, Illinois that the schedule of expenditures totaling \$48,131,868 and the schedule of revenues totaling \$30,472,907 hereinafter specified as the Annual Budget and Appropriations Ordinance for Fiscal Year 2023, be and is hereby appropriated for the purposes detailed in the Livingston County Annual Budget for Fiscal Year 2023 and summarized herein for the fiscal period December 1, 2022 through November 30, 2023, 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

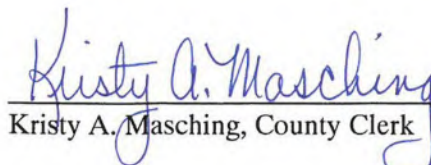
**BE IT FURTHER ORDAINED**, that all expenditures made during the fiscal period December 1, 2022 through November 30, 2023 are limited to the amounts specified in the schedules cited herein and all expenditures, payments and appropriations for all county purposes are to be limited by the items of said 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

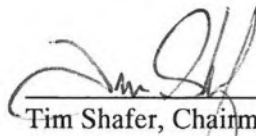
**BE IT FURTHER ORDAINED**, that the schedules contained within this Ordinance have been placed on file in the Office of the County Clerk upon its introduction to the County Board on October 13, 2022 for a period of 36 days for the public inspection thereof.

**DATED** at Pontiac, Illinois this 17th day of November, 2022.

  
Kathy Arbogast, Chairperson  
Livingston County Board

**ATTEST:**

  
Kristy A. Masching, County Clerk

  
Tim Shafer, Chairman  
Livingston County Finance Committee



# ORDINANCE

2022-11- 666

## AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2022 THROUGH NOVEMBER 30, 2023

**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, 2022 through November 30, 2023, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

**SECTION 2.** That \$8,353,317 is the total amount of money heretofore legally appropriated for all county purposes, with \$3,345,000 for general county purposes, and \$5,008,317 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 \$8,353,317 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 \$3,345,000 be levied for the General Fund; and

We further recommend that there be levied the sum of \$955,000 to the ILLINOIS MUNICIPAL RETIREMENT FUND; and

We further recommend that there be levied the sum of \$845,000 for the COUNTY HIGHWAY FUND; and

We further recommend that there be levied the sum of \$450,000 for the COUNTY AID TO BRIDGES FUND; and

We further recommend that there be levied the sum of \$450,000 for the FEDERAL AID MATCHING TAX FUND; and

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

We further recommend that there be levied the sum of \$462,000 for the PUBLIC HEALTH FUND; and

We further recommend that there be levied the sum of \$770,000 for the TORT JUDGMENT & LIABILITY INSURANCE FUND; and

We further recommend that there be levied the sum of \$755,100 for the SOCIAL SECURITY FUND; and

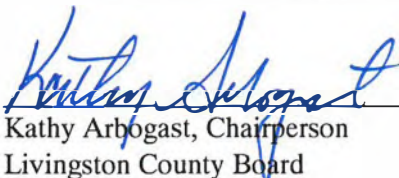
We further recommend that there be levied the sum of \$149,217 for the COUNTY EXTENSION EDUCATION FUND; and

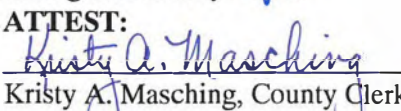
We further recommend that there be levied the sum of \$140,000 for the VETERAN'S ASSISTANCE COMMISSION FUND; and

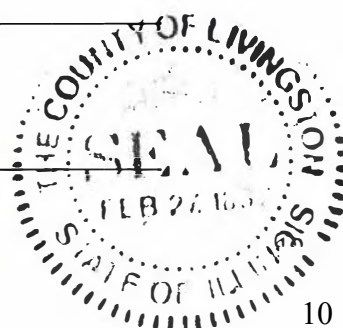
We further recommend that there be levied the sum of \$5,000 for the UNEMPLOYMENT INSURANCE FUND; and

**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 17<sup>th</sup> day of November, 2022.

  
Kathy Arbogast, Chairperson  
Livingston County Board

**ATTEST:**  
  
Kristy A. Masching, County Clerk



  
Tim Shafer, Chairman  
Livingston County Finance Committee

# ORDINANCE

2022-11- 64

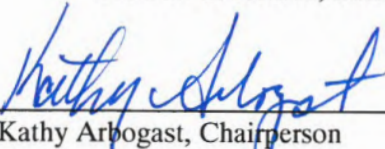
## AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2022 THROUGH NOVEMBER 30, 2023

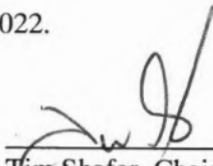
**WHEREAS** the Livingston County Mental Health Board 708 and the Livingston County Mental Health Board 377 are considered independently of the other County tax levies;

**THEREFORE, BE IT ORDAINED**, by this County Board of Livingston County, Illinois, a property tax levy in the sum of \$1,306,305 for Livingston County Mental Health as follows:

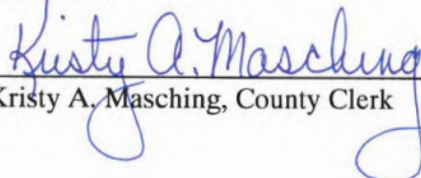
\$889,065 for the MENTAL HEALTH FUND – 708 BOARD; and  
\$417,240 for the MENTAL HEALTH FUND – 377 BOARD.

DATED at Pontiac, Illinois this 17<sup>th</sup> day of November, 2022.

  
Kathy Arbogast, Chairperson  
Livingston County Board

  
Tim Shafer, Chairman  
Livingston County Finance Committee

**ATTEST:**

  
Kristy A. Masching, County Clerk





# ORDINANCE

2022-11- 65

## AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR SOUTHEAST LIVINGSTON COUNTY AMBULANCE SERVICE (SELCAS) FOR FISCAL YEAR 2023

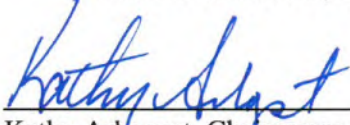
**WHEREAS** South East Livingston County Ambulance Service (SELCAS) is a Special Service Area in Livingston County and as such, requires that their tax levy be approved by the governing municipality; and

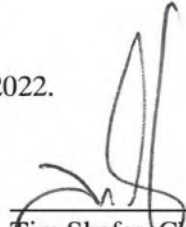
**WHEREAS** the total amount of property taxes to be levied was approved by public hearing in the five individual districts.

**NOW, THEREFORE, BE IT ORDAINED**, by this County Board of Livingston County, Illinois, a property tax levy in the sum of \$473,620 for SELCAS as follows:

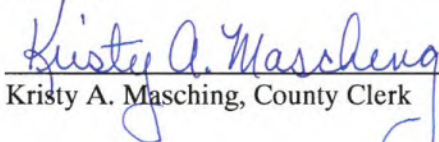
\$23,000 property tax levy for Chatsworth;  
\$217,000 property tax levy for Fairbury;  
\$48,800 property tax levy for Forrest;  
\$2,945 property tax levy for Strawn;  
\$181,875 property tax levy for Rural Districts

DATED at Pontiac, Illinois this 17<sup>th</sup> day of November, 2022.

  
Kathy Arbogast, Chairperson  
Livingston County Board

  
Tim Shafer, Chairman  
Livingston County Finance Committee

**ATTEST:**

  
Kristy A. Masching, County Clerk



## READER'S GUIDE TO FISCAL YEAR 2023 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 2023 budget has been organized into 6 sections as follows:

- **Section 1: Introduction** – This section will provide an overview of Livingston County's budget process, as well as planning, structure, and demographic information.
- **Section 2: Summary** – The summary section provides an overview and highlights of the total budget.
- **Section 3: General Fund & Related Special Revenue Funds** – A summary of the revenue and expenditure detail for the General Fund as a whole is provided in this section, as well as budget details by category. Following the summaries are budget narratives for each of the General Fund departments. These narratives include a mission statement, organizational chart, functions, goals and objectives, and performance indicators. The detailed budget is also included with an analysis of revenues and expenditures. Any Special Revenue Funds that are related specifically to the elected officials or department officials of the General Fund are included immediately following the official's General Fund Budget.
- **Section 4: Other Tax Levy Funds** – The budgets for the other funds that are financed by the tax levy are provided in this section. The structure of the narrative is the same as General Fund department budgets.
- **Section 5: Other Special Revenue Funds** – The budgets for the remaining special revenue funds are provided in this section. The structure of the narrative is the same as General Fund department budgets.
- **Section 6: Capital Budget** – This section will provide financial detail of the County's fund that is used for capital projects, as well as updates of previously budgeted projects.
- **Section 7: Supplemental Information** – This section includes additional information such as the property tax levy, a report on personnel/staffing as well as a report on Discretionary Programs, and a glossary of terms.

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 FY2023 and previous budgets are in electronic format on the Livingston County website under County Services-Finance.

## 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 4<sup>th</sup> 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

City of Pontiac

City of Streator

Town of Chatsworth

Village of Campus

Village of Cornell

Village of Cullom

Village of Dwight

Village of Emington

Village of Flanagan

Village of Forrest

Village of Long Point

Village of Odell

Village of Reddick

Village of Saunemin

Village of Strawn

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

The unemployment rate in Livingston County, as of June 2022 was 3.8%. We are below the State of Illinois unemployment rate of 4.5% and just above the national unemployment rate of 3.5%.

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

### **Livingston County Government**

In FY2022, the County Board voted to reduce the size of the Board beginning in FY2023. Livingston County will operate under 18 elected Board Members. There will be 6 members elected from each of the 3 districts in the County.



Also, in FY2022, a review of the Standing Rules was done by the Elections Committee. The changes to the Standing Rules were submitted to the County Board in December, 2021 and were approved. One of these changes was to reduce the number of committees. There are now 8 standing committees instead of 10.

<b>Executive</b>	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 policy 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.
<b>Agriculture &amp; Zoning</b>	Responsible for all matters pertaining to the agricultural interest of the County, including the eradication of noxious weeds, Emergency Services, landfill activities, windfarm siting, special use permits and zoning.
<b>Rules, Legislation, Veterans &amp; Community Services</b>	Approve name of judges of elections and the place of holding elections in each town and precincts (in June of even numbered years); 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. The Committee shall be responsible for reviewing the services provided within the community, working with the Veterans Assistance Commission, Public Health and Mental Health, as well as other Community Organizations.
<b>Finance</b>	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.
<b>Highway</b>	Responsible for the construction and maintenance of all bridges and highways in the County. Also responsible for approving invoices to be paid from all Highway funds.
<b>Public Property</b>	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. The Public Property Committee will receive a report of the inventory conducted by an appraisal service retained by the County Board.
<b>Sheriff, Jail &amp; License</b>	Examine the report of the Sheriff required to be filed with the County Board and audit all bills for the Sheriff's Department, Jail, Coroner and Court Services; 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.
<b>Information Technology</b>	The Information Technology Committee shall have supervision over and coordination of technology needs.

Meeting agendas and minutes for each committee and board meeting can be viewed and printed from the County's website at [www.livingstoncountyl.gov](http://www.livingstoncountyl.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.

# STRUCTURE AND HIERARCHY OF LIVINGSTON COUNTY

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

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

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

## CONTACT INFORMATION

### **Assessor**

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

### **Bookkeeping**

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

### **Circuit Clerk**

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

### **Circuit Court**

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

### **County Clerk**

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

### **County Board Office**

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

### **Coroner**

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

### **Court Services/Probation**

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

### **Facilities Services**

112 West Madison Street  
Pontiac, IL 61764  
(815) 842-9359

### **Finance**

112 West Madison Street  
Pontiac, IL 61764  
(815) 842-0135

### **Highway**

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

### **Human Resources**

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

### **Information Technology**

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

### **Mental Health**

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

### **Public Defender**

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

### **Public Health**

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

### **Sheriff**

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

### **State's Attorney**

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

### **Treasurer**

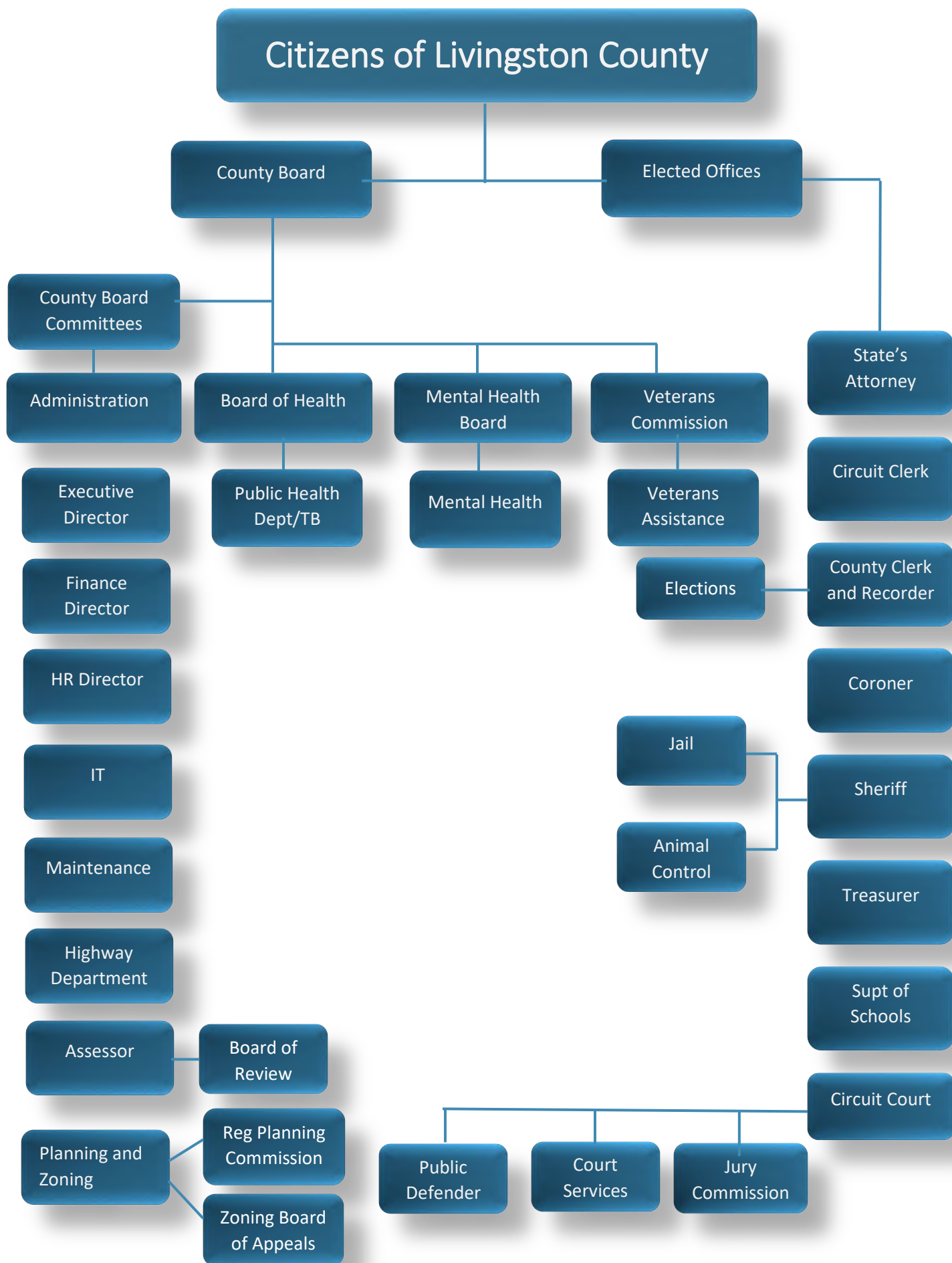
112 West Madison Street  
Pontiac, IL 61764  
(815) 844-2306

### **Veterans Assistance**

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

### **Zoning**

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



# Livingston County

## List of Officers

### COUNTY BOARD MEMBERS

**Livingston County Board Chairperson – Kathy Arbogast**

**Livingston County Board Vice Chairperson – Jason Bunting**

#### District 1

Kathy Arbogast  
James Blackard  
James Carley  
Marty Fannin  
Gina Manker  
William Mays  
Scott Mennenga  
Jack Vietti

#### Term Expires

December 2022  
December 2022  
December 2022  
December 2022  
December 2022  
December 2022  
December 2022  
December 2022

#### District 2

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

#### Term Expires

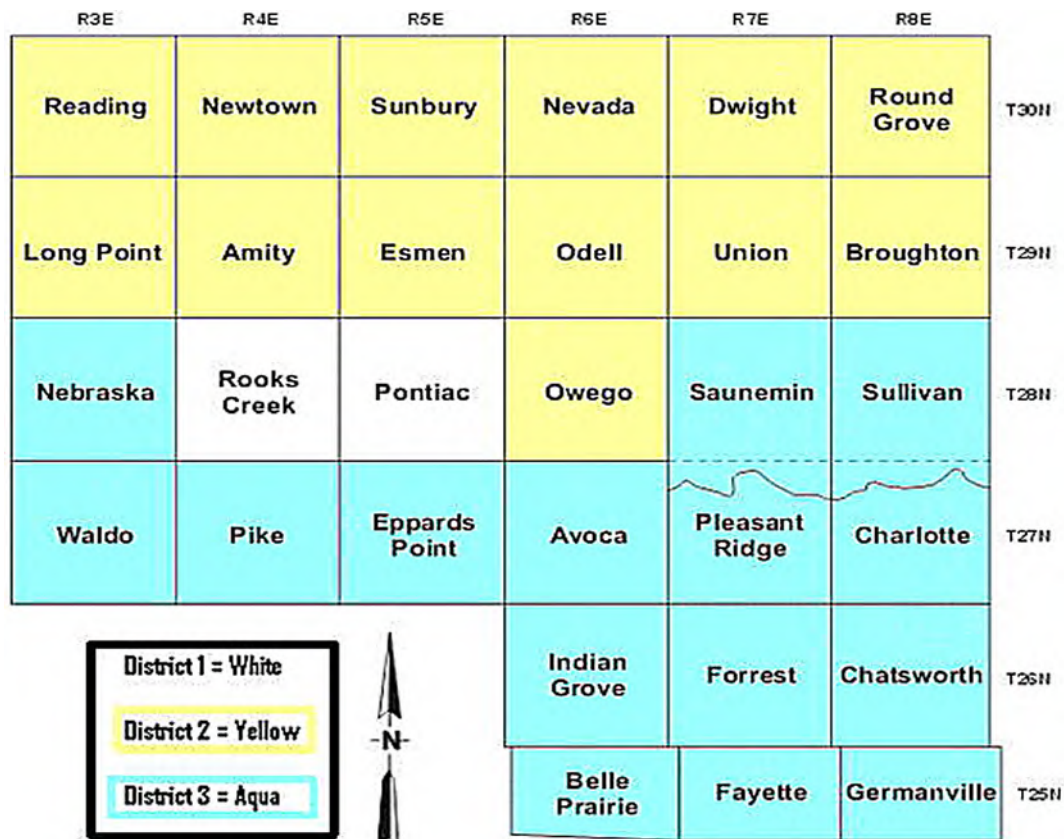
December 2022  
December 2022  
December 2022  
December 2022  
December 2022  
December 2022  
December 2022  
December 2022

#### District 3

Linda Ambrose  
Mike Kirkton  
Paul Ritter  
Mark Runyon  
Tim Shafer  
Vicki Allen (appointed)  
John Vitzthum  
Seth Welch

#### Term Expires

December 2022  
December 2022  
December 2022  
December 2022  
December 2022  
December 2022  
December 2022  
December 2022



### **ELECTED OFFICIALS**

	<b><u>Term Expires</u></b>
Circuit Clerk LeAnn Dixon	December 2024
County Clerk & Recorder Kristy Masching	December 2022
County Coroner Danny Watson	December 2024
County Sheriff Jeff Hamilton (appointed)	December 2022
County Treasurer M. Nikki Meier	December 2022
Resident Circuit Judge Jennifer Bauknecht	December 2024
State's Attorney Randy Yedinak	December 2024

### **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: Vacant  
Sheriff's Captain: Chad Gragert  
Jail Superintendent (acting): Lisa Draper  
Public Defender: Marinna Metoyer  
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: Michael Haer



# LIVINGSTON COUNTY FINANCIAL POLICIES

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Livingston County has several relevant financial policies in order to identify acceptable and unacceptable courses of action and provide a standard to evaluate the government's fiscal performance. Besides the county's Financial Policies and Budget Guidelines, other policies that are central to financial management are posted on the county website – <https://www.livingstoncounty-il.org/wordpress/>.

- Purchasing Policy
- Travel Policy
- Investment Policy
- Grant Application/Approval Policy
- Personnel Policy (including Salary Administration Guidelines)

## Budgeting Policies

- The County's fiscal year is December 1 – November 30.
- All County funds are appropriated in the "Official Budget", which is approved by the County Board. Appropriations are the maximum authorization to incur obligations and not a mandate to spend.
- All County funds are included in the annual budget document except for the fiduciary and custodial funds held for external individuals, organizations and governments, as provided by statute.
- Budgets for all governmental funds are presented on a modified accrual basis.
- The General Fund budget balances expenditures against available revenues. The budgets for all funds may reflect a deficit, in which case, reserve funds saved for a specific purpose will be used to cover the financial obligation that may occur.
- 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 2/3 vote of the County Board members.
- The County's General Fund is budgeted by department and a transfer resolution is required if a department exceeds its total appropriations. Livingston County does not require a transfer resolution for an overage on a single budget line item.
- For the funds that are not budgeted by department, the same would apply. A transfer resolution is not required for an overage on a budget line item, provided that the total expenditures are still within the amount appropriated.
- If a transfer resolution is necessary, it requires approval by 2/3 vote of the County Board members. (55 ILCS 5/6-1003).

## Fund Policies

- The County's financial structure begins with 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.
- All County funds are included in the annual budget document except the fiduciary and custodial funds described below:
  - Private Purpose Trust Funds in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges, which resources are not available to support the County's own programs.
  - Custodial Funds held for external individuals, organizations, or governments, as provided by statute.
- Governmental funds account for traditional governmental operations that are financed through taxes and other fixed or restricted revenue sources. The funds are divided by type – Major Governmental Funds, Non-Major Special Revenue Funds, and Fiduciary Funds. Detailed information in regard to these fund types can be found beginning on page 25.
- A Fund Statement is presented for each fund, which summarizes past and projected financial activity. This includes revenues and expenditures (presented in line item detail) and fund balance which includes estimated funds remaining at the end of the fiscal year.
- The goal is to have a fund balance that is equivalent to a minimum of 6 months of operating expenses. This is the expectation for most funds. However, there are several Special Revenue Funds that were established to be used for a specific purpose and not ongoing expenses. Once the fund balances have been depleted in these funds, the fund will be closed.

## Revenue Policies

- 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.
- The property tax rates for each levy shall be calculated in accordance with the Property Tax Extension Limitation Law (PTELL).
- 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 costs of providing the service.
- One-time revenues will be applied toward one-time expenditures and will not be used to finance ongoing programs. Ongoing revenues should be equal to or exceed ongoing expenditures.

- Livingston County supports efforts to pursue grant revenues to provide or enhance County mandated and non-mandated services and capital needs. Activities which are, or will be recurring can only be initiated with grant funds if the activity or service can be terminated in the event the grant revenues are discontinued.

### **Financial Reserves**

- The Fund balance for Major Governmental Funds shall be reviewed annually, and recommendations for financial reserves shall be documented.
- The minimum unrestricted fund balance for the General Fund is 6 months or 50% of operating expenditures. This applies to the County's tax levied funds, with the exception of Highway.

### **Capital Asset Management and Replacement**

- Livingston County established a fund for Vehicle Replacement & Maintenance. This fund is used to purchase new vehicles and repairs & maintenance. The replacement and maintenance needs shall be projected and timed at stable intervals so as not to spend excessively in one year and restricted in the next.
- The Vehicle Replacement & Maintenance fund shall have sufficient funds to provide for regular repair and maintenance as well as the replacement of the scheduled vehicles. The budget should not be balanced by deferring these expenditures.
- The county also has a multi-year plan for the replacement of computers, technology, and office equipment. It will be updated for the General Fund departments during the annual budget process.

### **Debt Management**

- The County will only consider long-term borrowing for capital improvements or projects that cannot be financed from current revenues.
- Debt financing will only be utilized for projects that benefit the citizens of Livingston County, have a useful life that will exceed the term of the financing, and when specific project revenues or resources will be sufficient to service the debt.
- Debt is limited by state statute and is equal to 2.875% of assessed valuation.

### **Purchasing**

- 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. This requisition is submitted to the Executive Director.
- 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 request for proposals/requests for qualifications must be approved by the Livingston County Board.

### **Accounting, Auditing, and Investment**

- The County follows Generally Accepted Accounting Principles (GAAP).
- State statutes require an annual audit by independent certified public accountants.
- Internal control procedures shall be documented and reviewed periodically.
- 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.
- The Livingston County Investment Policy has been established for the investment of all funds managed by the Livingston County Treasurer.
- With County Board approval, the Treasurer may make a short-term loan of idle monies from one fund to another as long as the loan is repaid to the source fund within the current fiscal year.

### **Salary Administration**

- The County Personnel Policy includes Salary Administration Guidelines.
- The Human Resources Director is responsible for computing salaries and fringe benefits costs for all departments.
- Increases for non-bargaining unit employees will be established by the Finance Committee at the beginning of the budget cycle for inclusion in the annual budget.
- Increases for bargaining unit employees will be established through Collective Bargaining Agreements.

## **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.

#### **Custodial Funds**

The County maintains several custodial funds. At any given point in time, total custodial 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). Custodial funds have no fund equity, and do not involve measurement of revenues, expenditures, or expenses.

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

Major Governmental Funds and Non-Major Special Revenue funds, with the exception of those noted (\*) are subject to appropriation. The Fiduciary Funds are included in our audit, but not subject to appropriation.



# Funds Appropriated in Fiscal Year 2023

## By Fund Type and Department

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The Livingston County fiscal year 2020 budget is appropriated over 46 different funds and 35 unique departments.

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

### **GENERAL FUND**

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

**Dept 000 – General**

**Dept 100 – County Board**

**Dept 110 – County Board Office**

**Dept 115 – Human Resources**

**Dept 119 – Information Technology**

**Dept 120 – County Clerk**

**Dept 125 – Elections**

**Dept 130 – County Treasurer**

**Dept 135 – Finance**

**Dept 140 – Assessor**

**Dept 141 – Board of Review**

**Dept 142 – Regional Planning/Zoning**

**Dept 143 – Board of Appeals**

**Dept 150 – Maintenance - General**

**Dept 160 – Maintenance – Courthouse**

**Dept 165 – Maintenance – Law & Justice Center**

**Dept 168 – Maintenance – Public Safety Complex**

**Dept 175 – Maintenance – Water St**

**Dept 180 – Maintenance – Torrance Ave**

**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 490 – Maintenance – Health & Education Building**

**Dept 800 – Employee Benefits**

**Dept 900 – County Miscellaneous & Legislative Support**

## **OTHER COUNTY LEVIES**

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

## **SPECIAL REVENUE FUNDS**

- Fund 204**      **Animal Control Low Cost Spay/Neuter Fund** – Fund to reimburse veterinary professionals for Low Cost Spay/Neuter with fees collected.  
▪    **Dept 200 - County Sheriff**
- Fund 207**      **Recreation Committee Fund** – Formed to provide recreational activity for citizens of Livingston County.
- Fund 209**      **Vehicle Fund** – Fund is utilized for the purchase of new vehicles and the maintenance of all General Fund vehicles (see department list).
- Fund 210**      **Pontiac Host Agreement Fund** – Provides funds to pay for capital projects & supplement the General Fund.
- Fund 211**      **Streator Host Agreement Fund** – Fund is utilized to cover Waste Management Expenses.
- Fund 212**      **Construction & Building Renovation Fund** – Fund is to be used for new construction and to supplement other funds.
- Fund 214**      **Solar Farm Application Fees 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**
- Fund 227**      **Transportation Safety Highway Hire-back Fund** – Created by State Statute, the County receives revenue from fines assessed for speeding in a construction zone on a county highway.  
▪    **County Board**

- Fund 250**      **Indemnity Fund** – Created by State Statute to assess a fee from purchases at the annual tax sale.
- **Dept 130 – County Treasurer**
- Fund 251**      **Treasurer’s Automation Fund** – Created per State Statute of the Property Tax Code to assess a fee from the purchaser of delinquent taxes for automating property tax collections and defraying the cost of providing electronic access to property tax collection records.
- **Dept 130 – County Treasurer**
- Fund 260**      **Law Library Fund** – Funded by fees as prescribed and set by Senate Bill 0103. Provides access to necessary legal information to attorneys and self-represented litigants.
- **Dept 330 – Circuit Court**
- Fund 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 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**

<b>Fund 280</b>	<b>Sheriff Drug Traffic Prevention</b> – Funded by fees collected by the Livingston County Circuit Clerk. <ul style="list-style-type: none"> <li>▪ <b>Dept 200 – County Sheriff</b></li> </ul>
<b>Fund 281</b>	<b>Arrestees Medical Costs Fund</b> – Fees collected in court cases and then transferred to the General Fund to defray the cost of inmate medical expenses. <ul style="list-style-type: none"> <li>▪ <b>Dept 201 – County Jail</b></li> </ul>
<b>Fund 285</b>	<b>Coroner’s Fees Fund</b> – 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. <ul style="list-style-type: none"> <li>▪ <b>Dept 210 – County Coroner</b></li> </ul>
<b>Fund 286</b>	<b>DUI Fines Fund</b> – This fund collects a court fee from DUI cases. This fee is disbursed to the arresting agency. The fees disbursed can only be used for enforcement and prevention of driving under the influence. <ul style="list-style-type: none"> <li>▪ <b>Dept 200 – County Sheriff</b></li> </ul>
<b>Fund 290</b>	<b>Document Storage Fees Fund</b> – 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. <ul style="list-style-type: none"> <li>▪ <b>Dept 300 – Circuit Clerk</b></li> </ul>
<b>Fund 291</b>	<b>Special Recording Fees Fund</b> – 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. <ul style="list-style-type: none"> <li>▪ <b>Dept 120 – County Clerk</b></li> </ul>
<b>Fund 292</b>	<b>Vital Records Fees Fund</b> – Funded by fees charged for certified copies of vital records for the sole purpose of defraying the cost of automating a document storage system. <ul style="list-style-type: none"> <li>▪ <b>Dept 120 – County Clerk</b></li> </ul>
<b>Fund 293</b>	<b>GIS Automation Fees Fund</b> – Fund is used to help with costs associated with maintaining technologies and resources required for GIS development and maintenance. <ul style="list-style-type: none"> <li>▪ <b>Dept 140 – Assessor</b></li> </ul>
<b>Fund 800</b>	<b>Working Cash Fund</b> - To act as an emergency source of funding in the event the general fund should have insufficient funds to meet its obligations <ul style="list-style-type: none"> <li>▪ <b>Dept 130 - County Treasurer</b></li> </ul> <b>Circuit Clerk Operations &amp; Administration</b> – 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. <ul style="list-style-type: none"> <li>▪ <b>Dept 300 – Circuit Clerk</b></li> </ul>
<b>Tax Division</b>	<b>Tax Sale in Error Fund</b> – Used to account for the collection of fees to reimburse the County for costs associated with refunding monies related to tax sales in error. <ul style="list-style-type: none"> <li>▪ <b>Dept 130 – County Treasurer</b></li> </ul>

Livingston  
County



# 2022 – 2023 STRATEGIC PLAN

...serving the people  
of Livingston County





# Strategic Planning Roadmap



**Livingston County's Strategic Plan is intended to communicate the County's mission and vision, as well as the County's focus over the next 1-2 years. The County will use this document to guide decisions about policy, operations and budget.**

## **- OUR MISSION -**

Our mission is 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.

## **- OUR VISION -**

Livingston County's vision is to be financially self-sufficient, focusing on the health and well-being of its citizens, and a high quality business climate, proactively 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 PRACTICE

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.

## PROFESSIONALISM

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.

## APPROACHABILITY

By maintaining and projecting an approachable, open-minded attitude and respecting appropriate confidentiality, we ensure open, two-way communication.

## COLLABORATION

Dedicated to building partnerships and sharing knowledge and resources.



## LONG TERM GOALS / OBJECTIVES

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

## FOCUS AREAS

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County  
Finances &  
Assets

Public Health,  
Public Safety &  
Services

Quality of Life -  
Citizens

Quality of Life -  
Employees

Business  
Climate



## 2022 SWOT ANALYSIS

Focus Area	Strengths	Weaknesses	Opportunities	Threats
<b>County Finances and Assets</b>				
	Strong Fund Balances	Retention & Recruitment	Joint Purchasing	Inflation
	Strong IMRF Funding Level	Response to Minimum Wage	Property Value Increases / Potential Tax Decreases	Public Perception
	Overall Nice Buildings / Facilities	Competitive Wages		Cyber Threats
	Security Features & Accessibility	Lack of Investment Policy		Loss of External Funding Sources
	Quality of Equipment			Legislative Changes
	Technology Hardware			External Revenue Sources
	No Debt			Unfunded Mandates
	Strong Management			
	Conservative Board & Management			

<b>Public Health, Public Safety &amp; Services</b>				
	Investments in Technology	Retention & Recruitment	Grant Availability	Public Perception
	Shared Resources	Cyber Security / Encryption	Collaboration with Workforce Development / LACC	Available Certified Training Programs
	Collaboration & Cohesive Teamwork	Internal Technology Resources / Demand	Drive-Thru Facility that can be used for Multiple Functions	Cyber Threats
	Infrastructure Improvements	Social Media for Information Sharing	Shared services/systems	Inflation / Costs of Goods & Services
	Quality Services	Communication	Awareness of the Potential of Disaster	Legislative Changes
	Emergency Preparedness	Use of Internal Resources		Push Towards Electric Vehicles
	Committee Structure	Website Development		
		Under-utilization of services		
		Lack of Planning by Some Individuals		

<b>Business Climate</b>				
	Economic Development Incentives	Retention & Recruitment	Remote Work	Inflation - Costs of Goods & Services
	GLCEDC	Lack of Trained / Qualified Workforce	Rail Project	Population Loss
	New Business Development	Success of Incentives Given	Renewable Energy	Legislative Changes
	Location (Proximity to Rail, Interstates and Centrally Located)	Lack of Infrastructure	Expansion of Training Programs	Generation Changes
		Reliable & Affordable Internet		Property Value Increases

Focus Area	Strengths	Weaknesses	Opportunities	Threats
<b>Quality of Life Citizens</b>				
	Safe Community, Low Crime Rate	<b>Reliable &amp; Affordable Internet</b>	Available Natural Resources	<b>Loss of Population</b>
	Sense of Community	Under-Utilization of Services	Opportunities for Recreation	Aging Population
	Services Available within Community	Lack of Ambulance Coverage in Some Areas	Remote Work	Property Taxes / Property Tax Increases
	Location (Proximity to Rail & Interstate)	Lack of High Paying Jobs	Available Grant Funding for Broadband	Inflation
	Good Schools	Public Transportation	Urban Exodus	Perception of Government
		Availability of Daycare		Legislative Changes
		Distance to Local School Districts		Overall Health / Unhealthy Lifestyles
		Lack of Entertainment, Shopping, Recreation		
		Affordable / Available Housing		
		Lack of Housing Development		
		Available low Income Dental Resources		

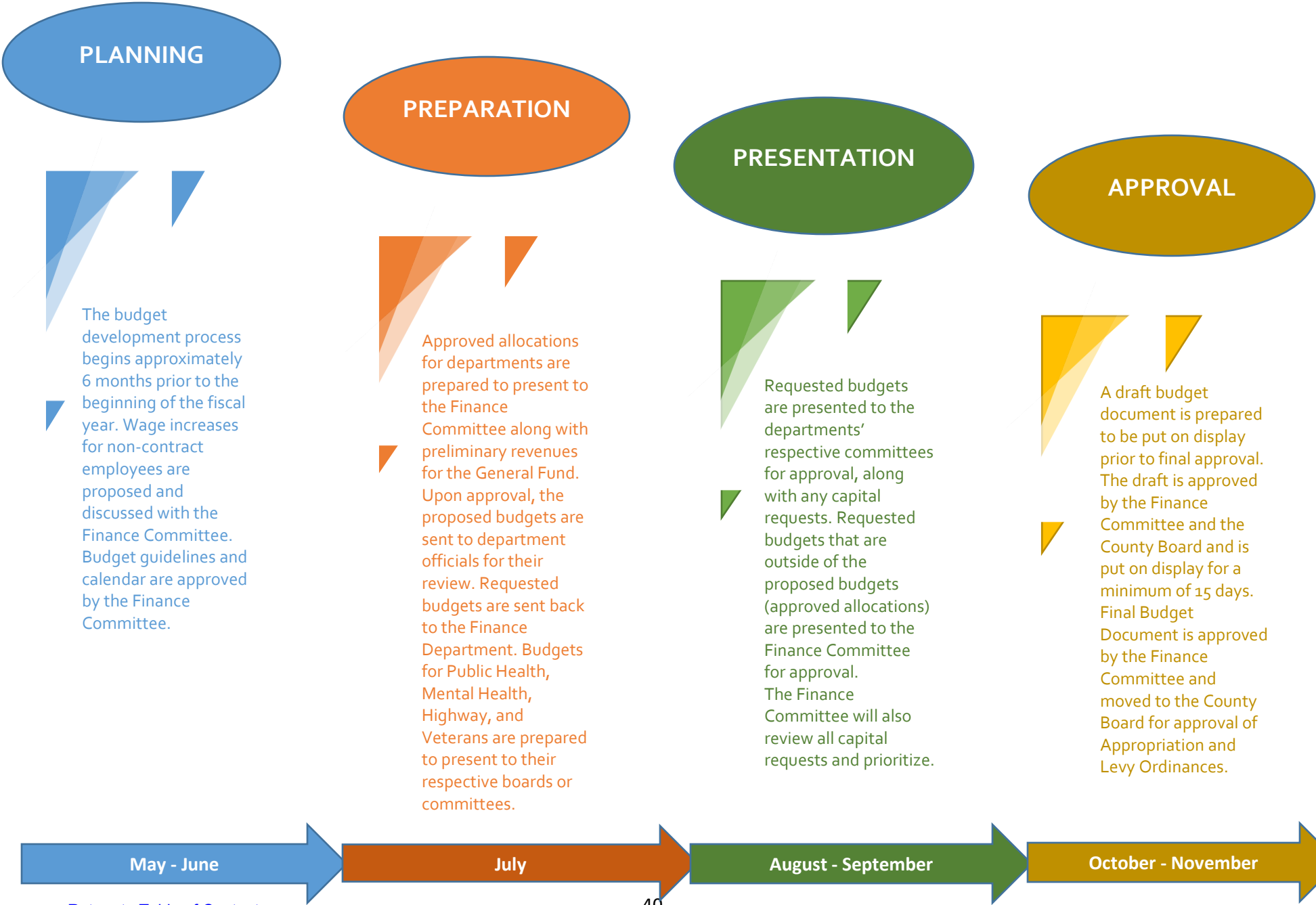
<b>Quality of Life Employees</b>				
	Safe Work Environment	<b>Retention &amp; Recruitment</b>	Remote Work	Availability of Daycare
	Training Opportunities	Utilization of Training Opportunities	Room for Advancement	Inflation
	Collaboration	Hesitant to Change		Upcoming Retirements (Loss of Knowledge)
	IMRF	Compensation / Competitive Wages		Generational Changes
	Benefit Offerings	Employee Moral / Improving		Adapting to Management Changes
	Ambassador Program	Family Insurance		

**2022 - 2023 STRATEGIC PRIORITIES****GOALS****PERFORMANCE MEASURES**

Retention & Recruitment		
1.1 Complete a comprehensive review of the salary schedule, benefit package and identify deficiencies found within		Salary schedule review completed as of 08/31/2022, benefit package under review
1.2 Continue to support training opportunities and professional development for employees, focusing on room for advancement (career pathing)		CyberTrain implemented as of 06/01/2022, career pathing and professional development ongoing
1.3 Conduct a comprehensive survey focusing on the benefits, incentives and environment that are most attractive in today's workforce		Pending
1.4 Explore the development of a social media platform presence to attract qualified candidates (additional staffing would be required, but could be developed in response to other identified issues as well)		Cyber Recruiter implemented as of 10/01/2022, social media presence pending
1.5 Collaborate with the GLCEDC, Workforce Development, LACC, etc. concerning the needs of area businesses and support training initiatives as needed		Ongoing
Loss Population / Out Migration		
2.1 Conduct a comprehensive study on what attracts the younger generation to a particular area, collaborate with school districts and the GLCEDC where possible		Pending
2.2 Work with the GLCEDC on economic development opportunities and potential initiatives, focusing on the creation of high paying jobs		Pending
Cyber Security / Technology Demand		
3.1 Implement Multi-Factor Authentication		55% complete as of 10/01/2022, 100% completion goal by 11/30/2022
3.2 Evaluate technology needs identifying the staffing needs or outsourcing necessary to fulfill the needs of the department.		Pending
3.3 Promote cybersecurity training opportunities		75% complete as of 10/01/2022, 100% completion goal by 11/30/2022
3.4 Conduct training exercises to improve cybersecurity		KnowB4 implemented monthly, performance tracked within I.T. department
Technology Improvements (Website Development & Social Media)		
4.1 Develop a social media presence as a means to provide information		Pending
4.2 Develop policies and procedures in regards to the social media platform		In progress
4.3 Evaluate current resources, staffing and responsibilities to determine how best to address the issue, possibly combine other areas of need		Completed
4.4 Investigate options to update or redesign the county website to make it more user friendly		Pending
Reliable Affordable Internet Access		
5.1 Partner with area municipalities, school districts, internet providers and citizens on developing a broadband vision/plan for Livingston County		Completed as of 08/31/2022
5.2 Participate in the Accelerate Illinois Broadband program for technical assistance resources and programming		Completed as of 08/31/2022
5.3 Investigate and leverage broadband grant funding where possible		Pending submittal in 2023



# FY2023 BUDGET PROCESS



## FY2023 BUDGET GUIDELINES

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**ALLOCATION** – The Finance Committee shall approve the FY2023 Calendar and Guidelines at their July meeting. Guidelines and approved budget allocations will then be submitted to each department.

**FINANCE DEPARTMENT** – Department officials shall submit their FY2023 proposed/requested budget to the Finance Department no later than July 22, 2022.

**COMMITTEES** – Department officials will present their requested budgets to their respective Committees in August. 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 \$1.50/hour has been included within departmental allocations for all non-contract employees.

**GRANTS** – No grant program will be considered in FY2023 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 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. Preference will be given to projects that are 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 FY2023 Budget in accordance with the FY2023 Budget Calendar.

## FY2023 BUDGET CALENDAR

<b>Finance Meeting</b>	<b>June 7, 2022</b>	Discuss Budget Calendar and wages for FY2023 Budget. Send department narratives to Department Officials with directives for any new requirements.
	<b>Before July Meetings</b>	Receive the EAV estimate from the Assessor's office and calculations for the maximum levy and alternatives.
<b>Finance Meeting</b>	<b>July 5, 2022</b>	Discuss and approve departmental allocations and forward budget worksheets to Department Officials.
<b>Dept Officials</b>	<b>July 22, 2022</b>	Budget requests for non-personnel expenditures, capital requests and special projects are due to Finance Director for compilation.
<b>Committees</b>	<b>August Meetings</b>	Department Officials submit draft budgets for discussion/approval to their respective committees.
<b>Finance Meeting</b>	<b>During August 2022</b>	Requested draft budgets are presented to Finance Committee and other meetings as needed to review levy and budget requests.
<b>Dept Officials</b>	<b>Prior to Aug 24, 2022</b>	Final review of proposed budget and line items for respective departments.
<b>Finance Meeting</b>	<b>September 6, 2022</b>	Review and make final changes to the draft budget and levies. (These should be relatively complete at this time.)
<b>Finance Meeting</b>	<b>October 4, 2022</b>	Approve compiled budget and levies and forward to the County Board.
<b>County Board</b>	<b>October 13, 2022</b>	Make final changes to budget and levies and approve the FY2023 Budget and Appropriations. Post proposed budget for public inspection at least 15 days prior to the November board meeting.
<b>Finance Meeting</b>	<b>November 8, 2022</b>	Public Hearing for proposed FY2023 Budget Appropriations and Levies if needed.
<b>County Board</b>	<b>November 17, 2022</b>	Adopt Budget and Levies for FY2023.

**\$30,472,907 - Total Revenues**

**\$48,131,868 – Total Expenditures**



**State of IL Reimbursements - \$1,065,488**

**Rents, Misc & Interest - \$571,902**

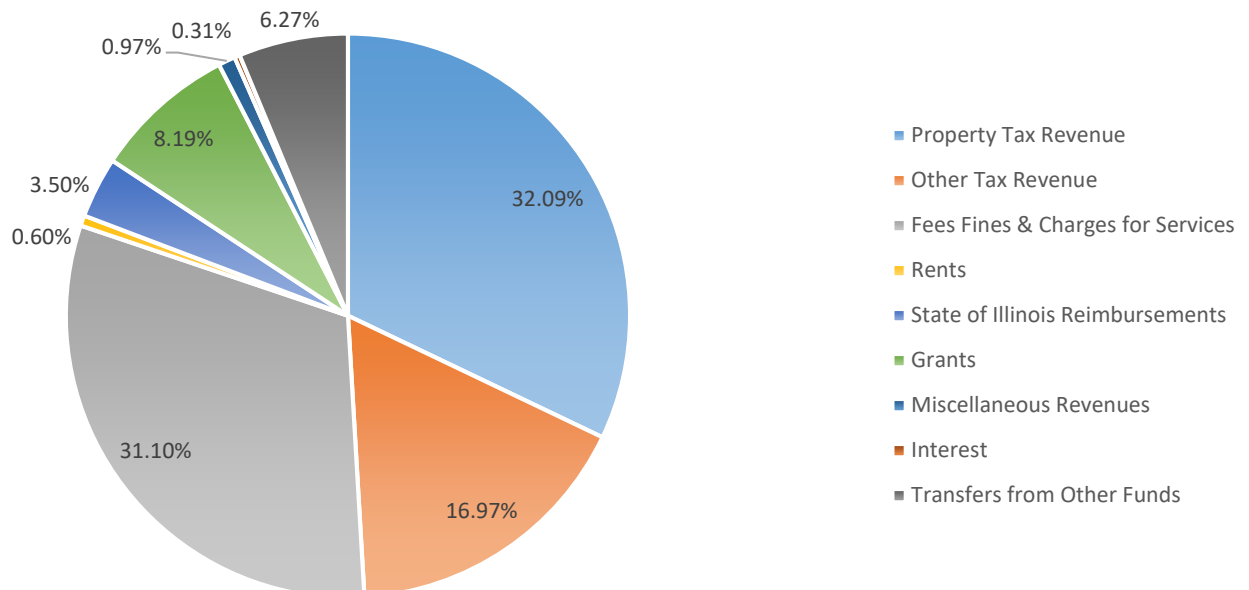
**Commodities - \$1,983,257**

**Economic Development - \$767,173**

The Livingston County budget is prepared by the Finance Director in conjunction with the elected officials and department heads and submitted to the County Board for final approval in November. The FY2023 budget is balanced per the Budgeting Policy set forth in the County's Financial Policies.

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Estimated	FY2023 Budget	\$ Variance	% Variance
Property Tax Revenue	8,932,367	9,204,942	9,342,622	9,362,654	9,779,622	437,000	4.68%
Other Tax Revenue	5,053,243	5,819,693	4,677,000	5,684,000	5,172,000	495,000	10.58%
Fees Fines & Charges for Svcs	9,093,823	8,958,598	9,334,527	9,410,858	9,478,033	143,506	1.54%
Rents	187,135	171,703	169,940	173,540	181,940	12,000	7.06%
State of IL Reimb	929,363	935,276	936,651	971,315	1,065,488	128,837	13.76%
Grants	2,884,223	5,902,612	5,968,594	5,746,811	2,494,297	(3,474,297)	-58.21%
Misc Revenues	269,167	226,313	209,825	220,742	296,110	86,285	41.12%
Interest	277,477	125,246	88,388	142,586	93,852	5,464	6.18%
Transfers from Other Funds	1,323,483	1,527,129	1,272,605	817,465	1,911,565	638,960	50.21%
<b>TOTAL REVENUES</b>	<b>28,950,281</b>	<b>32,871,512</b>	<b>32,000,152</b>	<b>32,529,971</b>	<b>30,472,907</b>	<b>(1,527,245)</b>	<b>-4.77%</b>
Personnel Services	13,362,213	13,426,225	14,256,149	14,261,033	15,303,985	1,047,836	7.35%
Contractual Services	5,755,926	6,350,755	7,560,397	6,889,830	8,991,442	1,431,045	18.93%
Commodities	1,764,645	1,437,041	2,086,597	1,537,047	1,983,257	(103,340)	-4.95%
Capital Outlay	2,022,038	5,244,231	12,454,071	4,903,348	12,327,705	(126,366)	-1.01%
Economic Development	270,000	0	784,343	17,170	767,173	(17,170)	-2.19%
Misc Expenses	361,667	436,398	2,412,166	1,734,527	6,846,741	4,434,575	183.84%
Debt Service	87,397	92,220	94,987	94,986		(94,987)	-100.00%
Transfers to Other Funds	1,323,483	1,527,129	1,272,605	817,465	1,911,565	638,960	50.21%
<b>TOTAL EXPENDITURES</b>	<b>24,947,369</b>	<b>28,513,999</b>	<b>40,921,315</b>	<b>30,255,406</b>	<b>48,131,868</b>	<b>7,210,553</b>	<b>17.62%</b>

### FY2023 Revenues by Category - All Funds



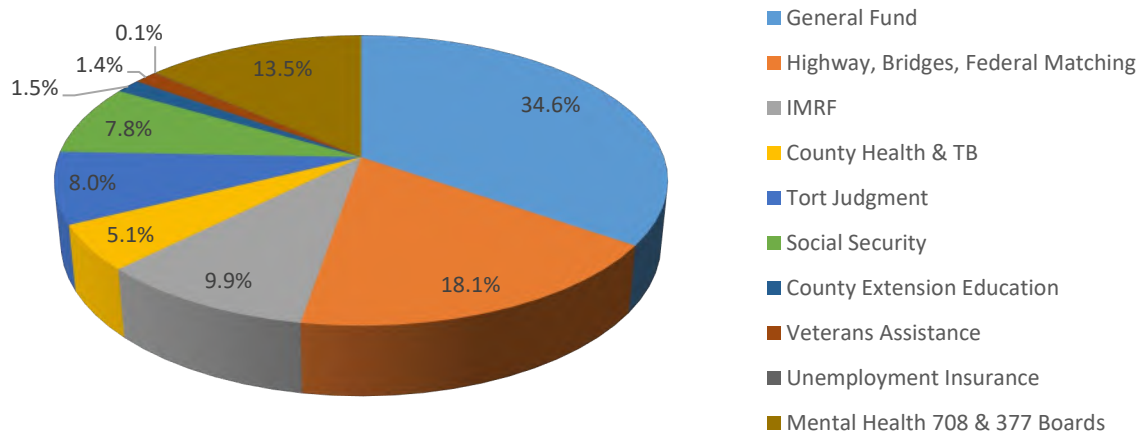
The \$1.5 million decrease in FY2023 budgeted revenues compared to FY2022 is due to the final tranche of American Rescue Plan funds having been fully disbursed in FY2022.

### Property Taxes – 4.68% increase

Property taxes are a major source of revenue for the county and support a number of operations. The largest portions of the levy go to the General Fund, Highway Funds and Mental Health Funds. The Property Tax Extension Limitation Law (PTELL) allows for increases based on inflation. These increases are limited by the lesser of 5% or the Consumer Price Index (CPI). The increase for the 2022 extensions (taxes payable in 2023) was based on the CPI of 5%.

The following chart shows the breakdown of the property tax levy by fund.

**FY2023 Estimated Tax Levy**



### Other Tax Revenues – 10.58% increase

The revenue in this category comes from the following taxes: Personal Property Replacement (PPRT), sales, use, income, and motor fuel. The largest source of other tax revenue is the County's portion of the State of Illinois income tax. This is calculated based on the population.

The largest increase for FY2023 came from Personal Property Replacement Tax. There were also slight increases in the sales and use taxes.

### Fees, Fines & Charges for Services – 1.54% increase

This revenue stream is reflecting a slight increase for FY2023, even with the uncertainty of the effects of the criminal justice reform legislation. Although we have anticipated that the Circuit Clerk fees will be decreasing, the fees that the Sheriff's Departments brings in for the Federal Inmate Program are expected to increase. There was also a slight increase in this category for the County Highway fund.

### Grants – 58.21% decrease

Most of the County's grant money is to fund programs at the Health Department. Public Health is actually expecting an increase in their grant funding for FY2023. But overall, the significant decrease in grants is due to the ARPA grant being fully disbursed as of FY2022.

### State of Illinois Reimbursements – 13.76% increase

This revenue stream has remained fairly consistent over the last several years, accounting for approximately 3% of the total revenue. The increase for FY2023 is due to SB 3876 which was passed in July 2022. This bill amended the Counties

Code and provides that the Sheriff's salary in a nonhome rule county shall not be less than 80% of the State's Attorney salary and that the state will reimburse 66 2/3% of that salary.

#### **Rents, Miscellaneous & Interest – 22% increase**

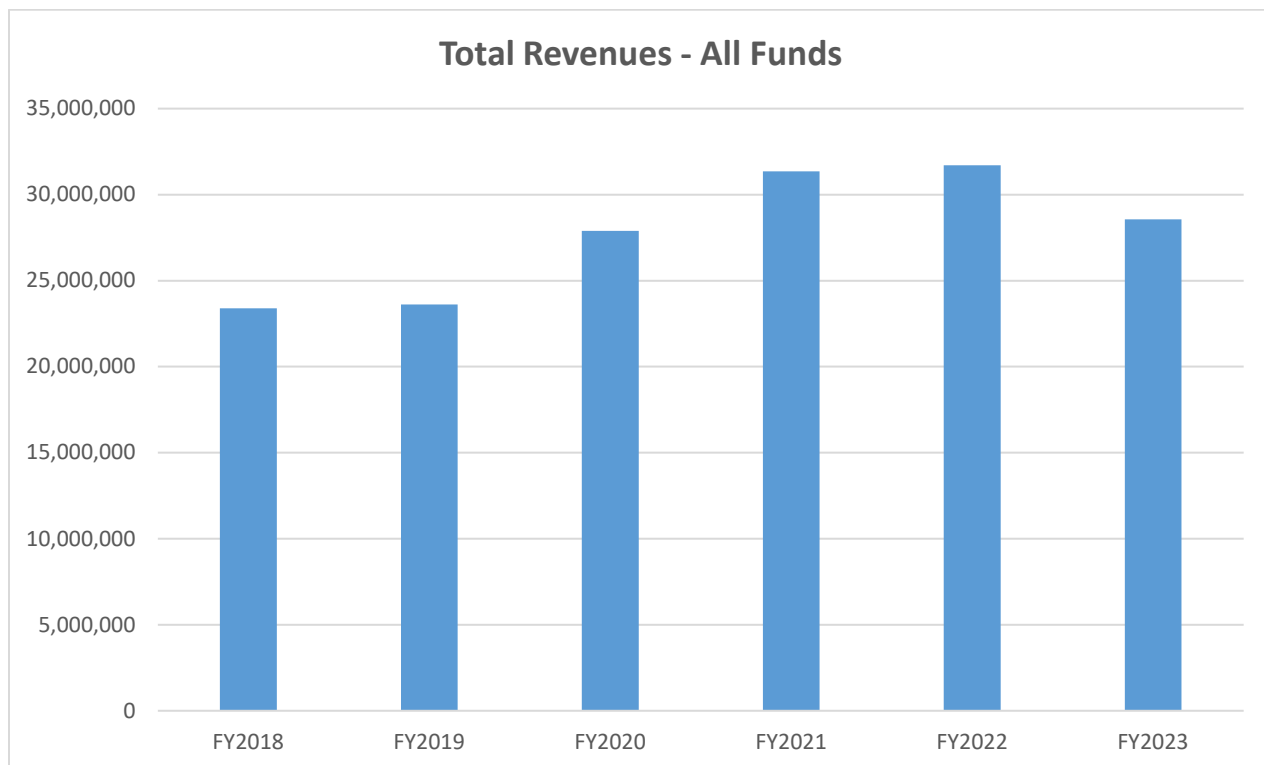
There are slight increases in all of these categories for FY2023. The County entered into a new lease agreement to rent additional space at our Torrance Avenue building. We were renting to 2 tenants in FY2022 and it will be 3 in FY2023. Interest rates are up just slightly. And, miscellaneous revenues have a large increase in the County Highway Fund.

#### **Transfers from Other Funds – 50.21% increase**

Interfund transfers occur every year into the General Fund and Vehicle Maintenance & Replacement Fund. The General Fund receives these transfers to defray specific costs and to balance revenues to expenditures. The Vehicle fund receives the transfer from our capital fund (Pontiac Host fund) in order to cover the costs of maintaining our vehicle fleet.

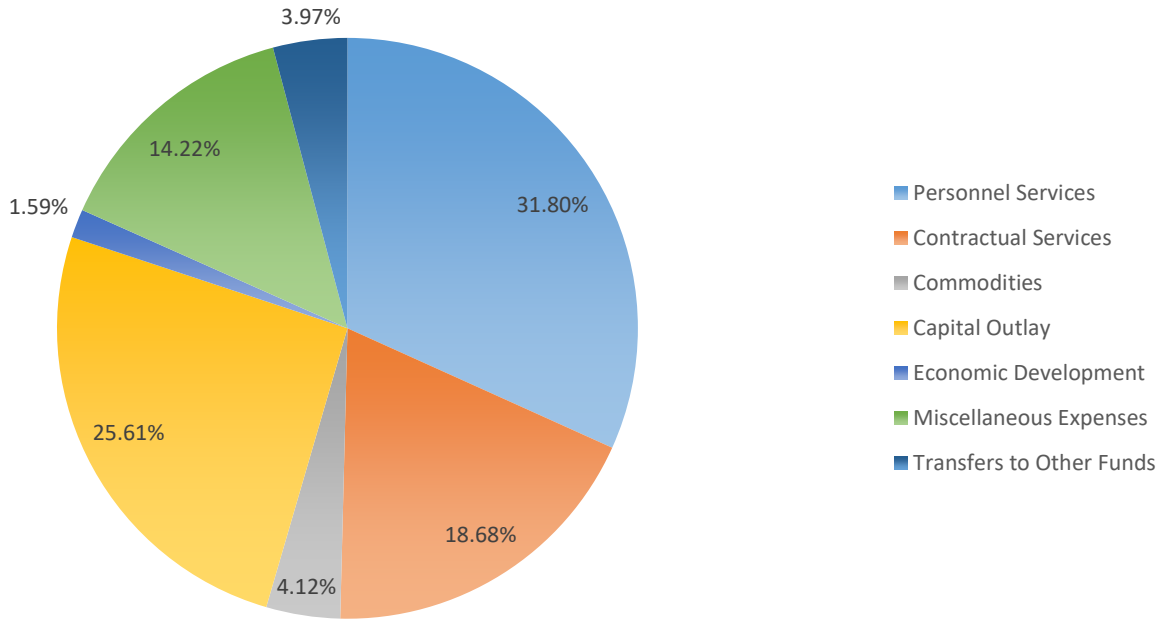
In FY2022 the Transfers from Other Funds accounted for just under 4% of the revenue. For FY2023, these transfers account for just over 6% of the revenue.

The following graph shows the revenues over an extended period of time – totals do not include interfund transfers. FY2021 and FY2022 are higher than FY2023 because of the ARPA grant.





## FY2023 Expenditures by Category - All Funds



The \$7.1M increase in FY2023 budgeted expenditures compared to FY2022 is due mostly to the allocation of the American Rescue Plan Funds in Miscellaneous Expenses.

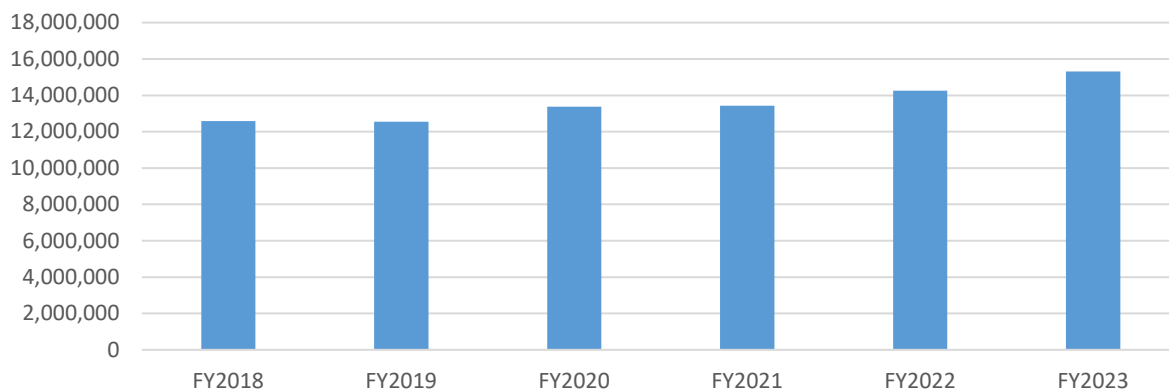
### Personnel Costs – 7.35% increase

Personnel costs account for approximately 32% of all expenses and include salaries and wages, insurance benefits (includes health, dental, vision, life and unemployment), social security expenses, IMRF pension benefits and Employee Development and Training. The increase is the result of board-approved wage increases for non-contract employees and the anticipated increases for union employees.

For FY2023, the board approved a flat increase for non-contract employees of \$1.50/hour. This equates to approximately a 5.75% increase.

The following graph is a look at Personnel expenses over the last several years. Up until the last 2 years, the increase was consistent. FY2022 and FY2023 have seen larger increases to accommodate the minimum wage increase.

### Personnel Expenses



There are 5 labor contracts representing certain groups of employees within the County. These groups are illustrated in the table below.

Labor Unit	Labor Category	Rate Adjustment	Step Table	Contract Expiration Date
FOP	Sheriff Deputies	Negotiating	Yes	11/30/2022
FOP	Correctional Officers	Negotiating	Yes	11/30/2022
FOP	Probation Officers	Negotiating	No	11/30/2022
ICOPS	Maintenance Dept	**	No	11/30/2025
Local 150	Highway Maintenance	Negotiating	No	11/30/2022

FOP—Fraternal Order of Police, ICOPS—Illinois Council of Police, Local 150—International Union of Operating Engineers

\*\*The Maintenance Department did not increase by a percentage for FY2023. Instead, they negotiated for a flat increase of \$3/hour for the first year of the new contract.

#### **Contractual Services – 18.93% increase**

This increase in services is approximately \$1.4 million. Most of this increase is in the General Fund and is specific to the Jail expenses relating to inmate care. There was a significant increase in the County's utilities expense line items as well. The other notable increase was for legal services in the Public Defender department, as the Assistant Public Defender position was eliminated and those wages moved to a contractual service.

The Public Health division also had a significant increase in this expense compared to FY2022, as they had additional grant money that was to be allocated to contractual services.

#### **Commodities – 4.95% decrease**

The net decrease of (\$103,340) is due to a reclassification of an expense in the General Division. Expenses that had been counted as Commodities were moved to Contractual Services. There were slight increases in several departments to account for an increase in postage costs.

#### **Capital Outlay – 1.01% decrease**

The amount of this net decrease is minimal. We are anticipating the same amount of capital expense in FY2023 as we had budgeted in FY2022. The expenses this year are for Capital Improvements, as well as the construction of a new Highway Maintenance Building.

#### **Economic Development – 2.19% decrease**

Economic Development expenses will continue to go down until the funds are depleted. More information on the County's Economic Development Program, can be found in the *Discretionary Programs* report in the Supplemental Information section of this budget document.

#### **Debt Service – 100% decrease**

In late 2019, the County entered into a Guaranteed Energy Savings contract which involved a Capital Lease/Purchase. The decision was made to pay off the balance of this lease in FY2023.

#### **Miscellaneous Expense – 183.84% increase**

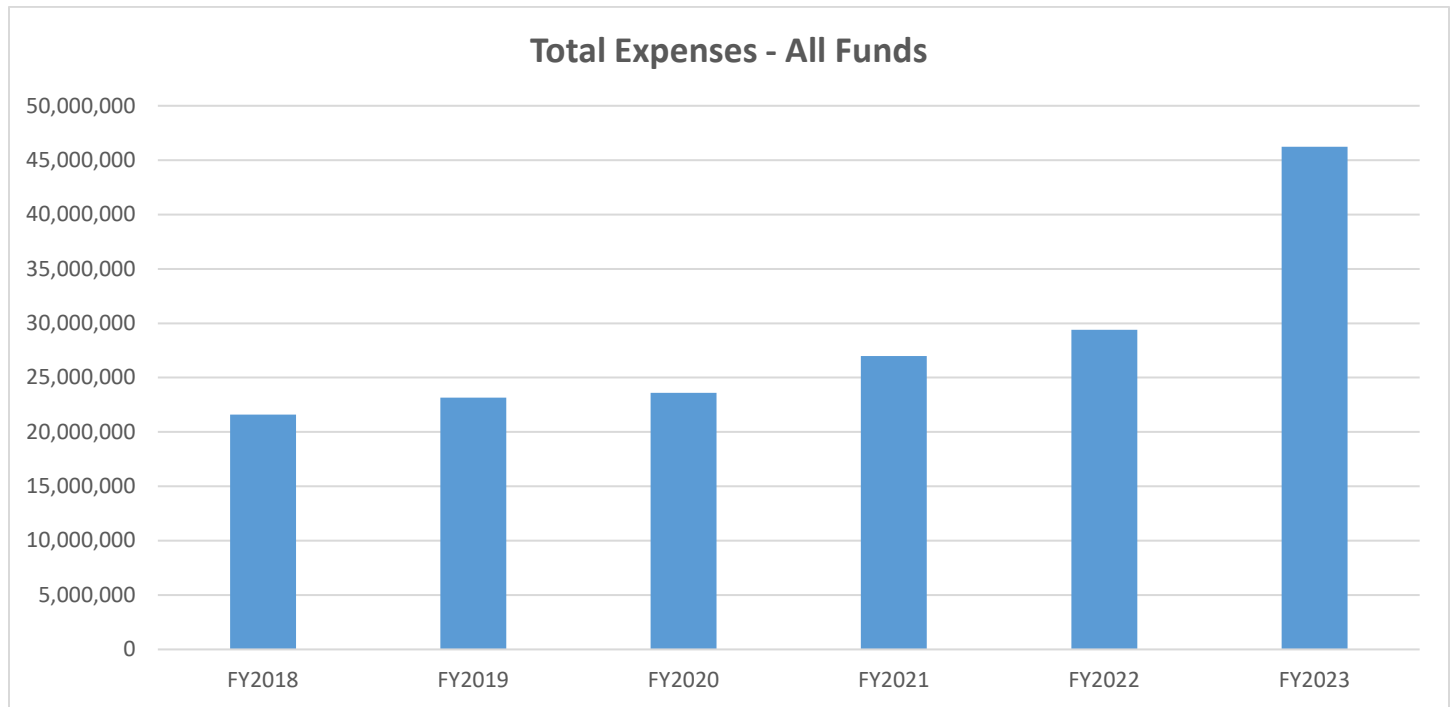
The increase in the Miscellaneous Expenses is approximately \$4.4 million. This is all attributed to the expenses in the American Rescue Plan Fund. Not all of those funds are allocated at this time to specific projects, so we are uncertain as to the classification of the expenses. So, as of the time of the budget approval, the expenses were all classified as "Miscellaneous."

### Transfers to Other Funds – 50.21% increase

Interfund transfers occur every year. The Pontiac Host Fund transfers into the General Fund and Vehicle Maintenance & Replacement Fund. Various Special Revenue Funds will transfer into the General Fund to defray specific departmental costs.

In FY2022 the Transfers from Other Funds accounted for just over 3% of the expenditures. For FY2023, these transfers account for just under 4% of the expenditures.

The following graph shows the expenses over an extended period of time – totals do not include interfund transfers. The significant increase in expenses for FY2023, is due to the allocation of the ARPA funds received in FY2021 and FY2022.



**LIVINGSTON COUNTY**  
**Three-Year Summary of Financial Sources and Uses**

	Major Governmental Funds											
	General Division			IMRF			Public Health/TB			Mental Health		
	FY2021 Actual	FY2022 Estimated	FY2023 Budget	FY2021 Actual	FY2022 Estimated	FY2023 Budget	FY2021 Actual	FY2022 Estimated	FY2023 Budget	FY2021 Actual	FY2022 Estimated	FY2023 Budget
<b>Financial Sources</b>												
Property Tax Revenues	3,849,754	3,958,033	4,240,000	982,063	982,939	955,000	446,694	456,218	489,000	906,397	909,090	889,065
Other Tax Revenues	4,681,095	4,784,000	4,372,000									
Fees Fines & Charges for Svcs	7,558,944	8,141,328	8,149,406				285,096	242,093	287,310	123,867	153,306	165,167
Rents	171,703	171,140	178,340								2,400	3,600
State of IL Reimbursements	875,076	909,315	1,001,988									
Grants	235,411	107,894	322,850				1,651,047	1,626,508	2,119,547	17,057	25,000	25,000
Miscellaneous Revenues	60,107	29,943	11,230				42,257	54,399	72,480	3,073		
Interest	99,873	104,597	68,080	4,175	4,200	3,800	1,380	1,488	1,430	359	700	700
<b>Total Revenues</b>	<b>17,531,963</b>	<b>18,206,250</b>	<b>18,343,894</b>	<b>986,238</b>	<b>987,139</b>	<b>958,800</b>	<b>2,426,474</b>	<b>2,380,706</b>	<b>2,969,767</b>	<b>1,050,753</b>	<b>1,090,496</b>	<b>1,083,532</b>
<b>Financial Uses</b>												
Personnel Services	8,630,397	8,964,790	10,219,158	1,015,330	1,100,000	900,000	1,636,381	1,925,905	1,830,397	235,837	229,179	233,512
Contractual Services	3,941,010	3,994,155	5,696,760				215,714	162,133	382,005	20,020	17,500	17,500
Commodities	733,750	741,853	827,585				330,379	215,224	634,562	3,583	7,435	7,435
Capital Outlay	4,831,200	2,661,883	9,067,705				48,961	24,500				
Purchase of Services										849,806	864,578	844,578
Veterans Assistance Services												
Economic Development		17,170	767,173									
Miscellaneous Expenses	106,452	150,093	665,882				11,126	28,202	56,880	554	1,000	1,000
Debt Service	92,220	94,986										
<b>Total Expenses</b>	<b>18,335,029</b>	<b>16,624,930</b>	<b>27,244,263</b>	<b>1,015,330</b>	<b>1,100,000</b>	<b>900,000</b>	<b>2,242,561</b>	<b>2,355,964</b>	<b>2,903,844</b>	<b>1,109,800</b>	<b>1,119,692</b>	<b>1,104,025</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>(803,066)</b>	<b>1,581,320</b>	<b>(8,900,369)</b>	<b>(29,092)</b>	<b>(112,861)</b>	<b>58,800</b>	<b>183,913</b>	<b>24,742</b>	<b>65,923</b>	<b>(59,047)</b>	<b>(29,196)</b>	<b>(20,493)</b>
Other financing sources (uses):												
Transfers in	182,750	140,667	117,122				5,970					
Transfers out	(5,970)									(1)		
<b>Total other financing sources (uses)</b>	<b>176,780</b>	<b>140,667</b>	<b>117,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,970</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>
Net change in fund balance	<b>(626,286)</b>	<b>1,721,987</b>	<b>(8,783,247)</b>	<b>(29,092)</b>	<b>(112,861)</b>	<b>58,800</b>	<b>189,883</b>	<b>24,742</b>	<b>65,923</b>	<b>(59,048)</b>	<b>(29,196)</b>	<b>(20,493)</b>
Fund balance, beginning of year	31,834,176	31,207,948	32,930,047	1,834,706	1,805,614	1,692,753	1,722,821	1,912,705	1,937,447	1,413,637	1,354,588	1,325,392
Fund balance, end of year	<b>31,207,890</b>	<b>32,929,935</b>	<b>24,146,800</b>	<b>1,805,614</b>	<b>1,692,753</b>	<b>1,751,553</b>	<b>1,912,704</b>	<b>1,937,447</b>	<b>2,003,370</b>	<b>1,354,589</b>	<b>1,325,392</b>	<b>1,304,899</b>

**LIVINGSTON COUNTY**  
**Three-Year Summary of Financial Sources and Uses (continued)**

	Major Governmental Funds (cont.)			Non-Major Governmental Funds				Totals		
	American Rescue Plan			FY2021 Actual	FY2022 Estimated	FY2023 Budget		FY2021 Actual	FY2022 Estimated	FY2023 Budget
	FY2021	FY2022	FY2023							
	Actual	Estimated	Budget							
Financial Sources							Financial Sources			
Property Tax Revenues				3,020,034	3,056,374	3,206,557	Property Tax Revenues	9,204,942	9,362,654	9,779,622
Other Tax Revenues				1,138,598	900,000	800,000	Other Tax Revenues	5,819,693	5,684,000	5,172,000
Fees Fines & Charges for Svcs				990,691	874,131	876,150	Fees Fines & Charges for Svcs	8,958,598	9,410,858	9,478,033
Rents							Rents	171,703	173,540	181,940
State of IL Reimbursements				60,200	62,000	63,500	State of IL Reimbursements	935,276	971,315	1,065,488
Grants	3,462,103	3,462,103		536,994	525,306	26,900	Grants	5,902,612	5,746,811	2,494,297
Miscellaneous Revenues				120,876	136,400	212,400	Miscellaneous Revenues	226,313	220,742	296,110
Interest	5,635	11,840	5,000	13,824	19,761	14,841	Interest	125,246	142,586	93,851
Total Revenues	3,467,738	3,473,943	5,000	5,881,217	5,573,972	5,200,348	Total Revenues	31,344,383	31,712,506	28,561,341
Financial Uses							Financial Uses			
Personnel Services				1,908,280	2,041,159	2,120,918	Personnel Services	13,426,225	14,261,033	15,303,985
Contractual Services		63,270		1,004,856	1,427,710	1,690,267	Contractual Services	5,181,600	5,664,768	7,786,532
Commodities		15,000		369,329	557,535	513,675	Commodities	1,437,041	1,537,047	1,983,257
Capital Outlay				364,070	2,216,965	3,260,000	Capital Outlay	5,244,231	4,903,348	12,327,705
Purchase of Services				311,676	343,883	336,332	Purchase of Services	1,161,482	1,208,461	1,180,910
Veterans Assistance Services				7,676	16,601	24,000	Veterans Assistance Services	7,676	16,601	24,000
Economic Development							Economic Development	0	17,170	767,173
Miscellaneous Expenses	21,700	1,198,042	5,626,194	296,566	357,190	496,785	Miscellaneous Expenses	436,398	1,734,527	6,846,741
Debt Service							Debt Service	92,220	94,986	0
Total Expenses	21,700	1,276,312	5,626,194	4,262,453	6,961,043	8,441,977	Total Expenses	26,986,873	29,437,941	46,220,303
Excess (deficiency) of revenues over (under) expenses	3,446,038	2,197,631	(5,621,194)	1,618,764	(1,387,071)	(3,241,629)	Excess/(Deficiency)	4,357,510	2,274,565	(17,658,962)
Other financing sources (uses):							Other financing sources (uses):			
Transfers in							Transfers in	188,720	140,667	117,122
Transfers out				(182,750)	(140,667)	(117,122)	Transfers out	(188,720)	(140,667)	(117,122)
Total other financing sources (uses)	0	0	0	(182,750)	(140,667)	(117,122)	Total other financing sources (uses)	0	0	0
Net change in fund balance	3,446,038	2,197,631	(5,621,194)	1,436,014	(1,527,738)	(3,358,751)	Net change in fund balance	4,357,510	2,274,565	(17,658,962)
Fund balance, beginning of year		3,446,038	5,643,669	8,139,608	9,575,629	8,047,867	Fund balance, beginning of year	44,892,104	49,249,614	51,524,179
Fund balance, end of year	3,446,038	5,643,669	22,475	9,575,622	8,047,891	4,689,116	Fund balance, end of year	49,249,614	51,524,179	33,865,217

**LIVINGSTON COUNTY**  
**Summary of Revenues and Expenditures by Fund Type**

FY2023 Budget	Major Governmental Funds						Non-Major Governmental Funds	All Funds
	General Fund	Gen Division Special Revenue Funds	IMRF	Public Health	Mental Health 708 Board	American Rescue Plan		
<b>Revenues</b>								
Property Tax Revenues	3,465,000	775,000	955,000	489,000	889,065		3,206,557	9,779,622
Other Tax Revenues	4,372,000						800,000	5,172,000
Fees Fines & Charges for Svcs	4,309,406	3,840,000		287,310	165,167		876,150	9,478,033
Rents	178,340				3,600			181,940
State of IL Reimbursements	1,001,988						63,500	1,065,488
Grants	47,850	275,000		2,119,547	25,000		26,900	2,494,297
Miscellaneous Revenues	11,230			72,480			212,400	296,110
Interest	10,000	58,080	3,800	1,430	700	5,000	14,842	93,852
Transfers In	1,151,565	760,000						1,911,565
<b>Total Revenues</b>	<b>14,547,379</b>	<b>5,708,080</b>	<b>958,800</b>	<b>2,969,767</b>	<b>1,083,532</b>	<b>5,000</b>	<b>5,200,349</b>	<b>30,472,907</b>
<b>Expenditures</b>								
Personnel Services	10,177,158	42,000	900,000	1,830,397	233,512		2,120,918	15,303,985
Contractual Services	3,186,754	2,510,006		382,005	17,500		1,690,267	7,786,532
Commodities	657,585	170,000		634,562	7,435		513,675	1,983,257
Capital Outlay		9,067,705					3,260,000	12,327,705
Purchase of Services					844,578		336,332	1,180,910
Veterans Assistance Services							24,000	24,000
Economic Development		767,173						767,173
Miscellaneous Expenses	465,882	200,000		56,880	1,000	5,626,194	496,785	6,846,741
Debt Service								0
Transfers Out	60,000	1,734,443					117,122	1,911,565
<b>Total Expenditures</b>	<b>14,547,379</b>	<b>14,491,327</b>	<b>900,000</b>	<b>2,903,844</b>	<b>1,104,025</b>	<b>5,626,194</b>	<b>8,559,099</b>	<b>48,131,868</b>
<b>Net Increase (Decrease) in Fund Balances</b>	<b>0</b>	<b>(8,783,247)</b>	<b>58,800</b>	<b>65,923</b>	<b>(20,493)</b>	<b>(5,621,194)</b>	<b>(3,358,750)</b>	<b>(17,658,961)</b>
<b>Beginning Fund Balances (estimated)</b>	10,933,416	21,996,631	1,692,753	1,937,447	1,325,392	5,643,669	8,047,867	51,524,176
<b>Ending Fund Balances</b>	<b>10,933,416</b>	<b>13,213,384</b>	<b>1,751,553</b>	<b>2,003,370</b>	<b>1,304,899</b>	<b>22,475</b>	<b>4,689,117</b>	<b>33,865,215</b>

REVENUES ALL FUNDS - FY2023 Budget												
	Total Revenues	Revenues Less Tranfers	Prop Tax	Other Tax	ST of IL Reimb	Interest	Rents	Grants	Fees Fines Chgs for Svcs	Misc Revenues	Transfers In	
General Fund	14,547,379	13,395,814	3,465,000	4,372,000	1,001,988	10,000	178,340	47,850	4,309,406	11,230	1,151,565	
Tort Judgment & Liability	770,300	770,300	770,000			300						
Unemployment Insurance	5,400	5,400	5,000			400						
IMRF	958,800	958,800	955,000			3,800						
Social Security	756,300	756,300	755,100			1,200						
Veterans Assistance	140,150	140,150	140,000			150						
County Extension Education	149,217	149,217	149,217									
County Highway	1,338,725	1,338,725	845,000			1,725			290,000	202,000		
County Aid to Bridges	450,750	450,750	450,000			750						
County Federal Aid Matching	451,600	451,600	450,000			1,600						
Public Health	2,941,437	2,941,437	462,000			1,400		2,119,547	286,010	72,480		
TB	28,330	28,330	27,000			30			1,300			
Mental Health 708	1,083,532	1,083,532	889,065			700	3,600	25,000	165,167			
Mental Health 377	417,515	417,515	417,240			275						
Animal Control	13,000	13,000				500			12,500			
Recreation Committee	200	200				200						
Vehicle Fund	760,100	100				100					760,000	
Pontiac Host Agreement	3,750,000	3,750,000				50,000		200,000	3,500,000			
Streator Host Agreement	5,000	5,000				5,000						
Construction & Bldg Renovation	75,100	75,100				100		75,000				
Solar Farm Application Fees	40,140	40,140				140			40,000			
Windfarm Application Fees	300,840	300,840				840			300,000			
Enterprise Zone	500	500				500						
American Rescue Fund	5,000	5,000				5,000						
County Motor Fuel Tax	874,550	874,550		800,000	63,500	1,050				10,000		
Road Use Agreement	1,550	1,550				1,550						
Transportation Safety Hwy Hire-back	250	250							250			
Indemnity	9,510	9,510				1,510			8,000			
Treasurer's Automation	6,548	6,548				48			6,500			
Law Library	5,005	5,005				5			5,000			
Court Automation	68,500	68,500				500			68,000			
Probation Services Fees	96,600	96,600				400			96,200			
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	1,401	1,401				1			1,400			
Sheriff Drug Traffic Prevention	1,020	1,020				20			1,000			
Arrestees Medical Costs	8,003	8,003				3			8,000			
Sheriff E-Citation	1,140	1,140				140			1,000			
DUI Fines	3,001	3,001				1			3,000			
Coroner's Fees	15,720	15,720				20		4,500	10,800	400		
Document Storage Fees	55,500	55,500				500			55,000			
Special Recording Fees	148,000	148,000				2,000			146,000			
Vital Records Fees	11,500	11,500						1,500	10,000			
GIS Automation Fees	121,638	121,638				638			121,000			
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						
<b>Total Revenues</b>	<b>30,472,907</b>	<b>28,561,342</b>	<b>9,779,622</b>	<b>5,172,000</b>	<b>1,065,488</b>	<b>93,852</b>	<b>181,940</b>	<b>2,494,297</b>	<b>9,478,033</b>	<b>296,110</b>	<b>1,911,565</b>	



EXPENDITURES ALL FUNDS - FY2023 Budget										
	Total Expenses	Total Expenses Less Transfers	Personnel Costs	Contractual Services	Commodities	Capital Outlay	Economic Development	Debt Service	Miscellaneous	Transfers Out
<b>General Fund</b>	<b>14,547,379</b>	<b>14,487,379</b>	<b>10,177,158</b>	<b>3,186,754</b>	<b>657,585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>465,882</b>	<b>60,000</b>
Tort Judgment & Liability	817,000	817,000		817,000						
Unemployment Insurance	13,000	13,000	13,000							
IMRF	900,000	900,000	900,000							
Social Security	750,000	750,000	750,000							
Veterans Assistance	165,611	165,611	105,361	53,400	4,850				2,000	
County Extension Education	149,217	149,217		149,217						
County Highway	1,680,000	1,680,000	799,000	115,000	237,000	515,000			14,000	
County Aid to Bridges	990,000	990,000		240,000		750,000				
County Federal Aid Matching	1,300,000	1,300,000		100,000		1,200,000				
Public Health	2,875,244	2,875,244	1,830,397	354,905	633,062				56,880	
TB	28,600	28,600		27,100	1,500					
Mental Health 708	1,104,025	1,104,025	233,512	862,078	7,435				1,000	
Mental Health 377	435,627	435,627	89,820	342,982	2,825					
Animal Control	13,000	13,000		13,000						
Vehicle Fund	760,000	760,000		90,000	170,000	500,000				
Pontiac Host Agreement	11,168,979	9,519,711		1,292,006		8,027,705			200,000	1,649,268
Streator Host Agreement	85,175	0								85,175
Construction & Bldg Renovation	540,000	540,000				540,000				
Solar Farm Application Fees	40,000	40,000	4,000	36,000						
Windfarm Application Fees	300,000	300,000	25,000	275,000						
Enterprise Zone	767,173	767,173					767,173			
American Rescue Plan	5,626,194	5,626,194							5,626,194	
County Motor Fuel Tax	2,205,737	2,205,737	376,737	895,000	269,000	490,000			175,000	
Road Use Agreement	295,000	295,000				295,000				
Treasurer's Automation	7,500	7,500							7,500	
Law Library	5,020	3,000							3,000	2,020
Court Automation	57,050	40,000		40,000						17,050
Probation Services Fees	95,000	95,000		95,000						
Victim Coordinator	18,000	0								18,000
Maintenance & Child Support	3,770	0								3,770
State's Atty Drug Traffic Prevention	10,000	10,000							10,000	
State's Attorney Automation	4,000	4,000							4,000	
Public Defender Automation	2,000	2,000							2,000	
Sheriff Drug Traffic Prevention	2,500	2,500							2,500	
Arrestees Medical Costs	7,000	7,000		7,000						
DUI Fines	2,500	2,500							2,500	
Coroner's Fees	15,720	10,000				10,000				5,720
Document Storage Fees	32,555	16,000							16,000	16,555
Special Recording Fees	150,000	150,000							150,000	
Vital Records Fees	25,000	25,000							25,000	
GIS Automation Fees	119,392	65,385							65,385	54,007
Circuit Clerk Operations & Admin	7,900	7,900							7,900	
Tax Sale in Error	10,000	10,000							10,000	
<b>Total Expenditures</b>	<b>48,131,868</b>	<b>46,220,303</b>	<b>15,303,985</b>	<b>8,991,442</b>	<b>1,983,257</b>	<b>12,327,705</b>	<b>767,173</b>	<b>0</b>	<b>6,846,741</b>	<b>1,911,565</b>

## FISCAL YEAR 2023 TRANSFERS

<u>Transfer From</u>	<u>Amount</u>	<u>Transfer To</u>
General Fund	60,000	Vehicle Fund
Pontiac Host Agreement Fund	799,268	General Fund
Pontiac Host Agreement Fund	150,000	General Fund - Proactive
Pontiac Host Agreement Fund	700,000	Vehicle Fund
Streator Host Agreement Fund	85,175	General Fund
Law Library Fund	2,020	General Fund
Court Automation Fund	17,050	General Fund
Victim Coordinator Fund	18,000	General Fund
Maintenance & Child Support Fees Fund	3,770	General Fund
Coroner's Fees Fund	5,720	General Fund
Document Storage Fund	16,555	General Fund
GIS Automation Fund	54,007	General Fund
<b>Total Transfers FY2023</b>	<b><u><u>\$1,911,565</u></u></b>	

## LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2020	2021	2022	2022	2023
			Actual	Actual	Budget	Estimated	Budget
3001	0000	Property Taxes - General Fund	2,973,722	3,014,180	3,150,000	3,154,325	3,345,000
3001	3353	Mobile Home Penalties & Interest	7,944	18,648	5,000	10,000	10,000
3001	3354	RE Penalties & Interest	103,995	138,964	95,000	115,000	110,000
3002	0000	Property Taxes - Tort Judgment	647,249	663,034	665,000	663,698	770,000
3003	0000	Property Taxes - Unemployment Ins	15,025	14,928	15,000	15,010	5,000
3004	0000	Property Taxes - IMRF	960,941	982,063	985,000	982,939	955,000
3005	0000	Property Taxes - Social Security	702,188	742,914	745,100	743,637	755,100
		Property Taxes - County Extension Edu	148,536	148,768	149,217	148,985	149,217
3006	0000	Property Taxes - Veterans Assistance	139,495	139,603	140,000	139,807	140,000
3012	0000	Property Taxes - County Highway	743,205	786,232	805,000	803,334	845,000
3016	0000	Property Taxes - County Aid to Bridges	371,722	393,234	402,500	401,667	450,000
3017	0000	Property Taxes - Federal Aid Matching	371,722	393,234	402,500	401,667	450,000
3018	0000	Property Taxes - Public Health	396,815	419,760	430,000	429,199	462,000
3019	0000	Property Taxes - TB Clinic	26,938	26,934	27,000	27,018	27,000
3007	0000	Property Taxes - Mental Health 708	906,722	906,397	909,065	909,090	889,065
3008	0000	Property Taxes - Mental Health 377	416,148	416,049	417,240	417,277	417,240
		Total Property Taxes	8,932,367	9,204,942	9,342,622	9,362,653	9,779,622
3010	0000	State of IL PPRT	413,329	725,605	450,000	1,200,000	800,000
3020	xxxx	State of IL Taxes	3,313,526	3,955,489	3,427,000	3,584,000	3,572,000
3020	1221	State of IL - County MFT	1,326,387	1,138,598	800,000	900,000	800,000
		Total Other Taxes	5,053,242	5,819,692	4,677,000	5,684,000	5,172,000
3500	xxxx	State of IL Reimb Assessor Salary	34,572	35,358	35,900	35,900	37,150
3500	3442	State of IL Sheriff Salary				24,164	100,674
3500	3356	State of IL Asst SA Salary Corrections	40,334	47,667	44,000	46,000	44,000
3500	3357	State of IL Asst SA Salary Mental Health	4,500	4,500	4,500	4,500	4,500
3500	3414	State of IL Reimb SA Salary	154,597	158,993	161,603	161,603	166,923
3500	3358	State of IL Reimb Legal Services	14,040				
3500	3415	State of IL Reimb Public Defender	105,846	108,484	110,061	110,061	113,241
3500	3355	State of IL Reimb Dept of Corrections	4,351				
3500	3416	State of IL Court Svcs Salary Subsidy	15,000	22,000	24,000	24,000	24,000
3500	3417	State of IL Court Svcs Grants in Kind	494,936	485,774	494,587	494,587	510,000
3640	3355	State of IL Reimb Police Training	1,116	12,040		7,000	
3640	3355	IL Dept of Corrections Mileage Reimb	921	260		1,500	1,500
3500	3438	State of IL Reimb County Engineer	59,150	60,200	62,000	62,000	63,500
		Total State of IL Reimb	929,363	935,276	936,651	971,315	1,065,488
3300	xxxx	Vision & Hearing Program			26,718		
3302	0000	IDPH Vital Records			1,500		
3653	0000	VVRECJA County Services	44,012	45,895	47,173	48,266	49,581
3630	xxx	County Clerk Fees	247,672	338,895	280,000	328,000	280,375
3657	xxxx	Assessor Fees	37,996	33,489	36,000	39,000	33,000
3651	xxxx	Planning & Zoning Fees	7,073	9,445	6,000	8,600	6,450
3640	xxxx	Sheriff Fees	214,440	224,723	314,000	288,267	312,000

## LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
3642 0000 Inmate Lodging Out of County	213				
3643 0000 Inmate Lodging Federal	2,980,185	2,503,637	2,800,000	2,900,000	2,900,000
3692 xxxx Animal Fees & Fines	61,636	70,350	58,000	56,830	58,000
3600 0000 Circuit Clerk Fees & Fines	631,655	745,999	575,000	639,365	610,000
3600 3411 State's Atty Fees from Circuit Clerk			34,000	18,000	30,000
3600 3409 Public Defender Fees from Circuit Clerk			35,000	25,000	30,000
3662 xxxx County Highway Fees	217,036	227,348	192,000	283,600	290,000
366x xxxx Public Health Fees	287,264	283,923	380,290	240,093	286,010
366x xxxx TB Fees	2,074	1,173	2,000	2,000	1,300
3658 xxxx Mental Health 708 Board Fees	127,034	123,867	153,306	153,306	165,167
3654 3335 Low Cost Spay Neuter Fees	9,655	11,541	12,500	12,500	12,500
3655 3314 Host Agreement Contract	3,491,942	3,576,511	3,500,000	3,600,000	3,500,000
3650 xxxx Solar Farm Application Fees		10,000	20,000	40,000	40,000
3653 xxxx Windfarm Application Fees			300,000	150,000	300,000
3656 0000 Transportation Safety Fees	500	250	250	250	250
3699 0000 Indemnity Fees	9,330	7,360	8,000	8,000	8,000
3690 xxxx Treasurer Automation Fees	51,355	6,503	6,500	6,500	6,500
3600 1260 Law Library Fees	5,304	5,837	11,500	6,000	5,000
3600 1261 Court Systems Fees	12,749	15,384			
3600 1262 Court Automation Fees	60,876	68,483	68,000	68,000	68,000
3600 1263 Court Security Fees	60,399	67,131			
3600 1264 Probation Fund Fees	83,444	102,862	91,200	91,200	96,200
3624 1270 State's Atty Drug Traffic Fees & Fines	44,859	18,542	10,000	10,000	10,000
3624 3422 State's Atty Fees - Automation	3,458	4,089	4,000	3,600	4,000
3625 3422 Public Defender Fees - Automation	1,106	1,624	1,200	1,200	1,400
3640 3425 Forfeited Funds Sheriff Drug Traffic	1,285	562	1,000	1,000	1,000
3600 1281 Arrestees Medical Costs Fees	4,825	4,289	7,000	3,637	3,500
3626 0000 Inmate Medical Payments		2,923		4,861	4,500
3640 3426 E-Citation Fines	1,444	1,345	1,000	1,000	1,000
3640 0000 DUI Fines	5,948	4,836		5,483	3,000
3652 3308 Coroner's Fees	10,800	12,603	10,800	10,800	10,800
3600 1290 Document Storage Fees	57,425	66,485	55,000	55,000	55,000
3630 3321 County Clerk Special Recording Fees	148,351	176,471	146,000	146,000	146,000
3630 1292 Vital Records Fees	11,896	13,350	10,000	10,000	10,000
3630 1293 GIS Fees	111,160	123,953	98,190	124,000	118,000
3652 3107 IVDRS			4,500		
3652 9998 Misc Fees			400		
3657 5025 GIS Mapping Projects	2,746	8,859	8,000	3,000	3,000
Maint & Child Support Fees	16,596	9,311	3,500	3,500	3,500
Circuit Clerk Fees Ops & Admin	21,361	23,140	8,000	8,000	8,000
Tax Sale in Error Fees	6,720	5,610	7,000	7,000	7,000
Total Fees Fines & Charges for Svcs	9,093,824	8,958,598	9,334,527	9,410,858	9,478,033
3300 5019 P2D2 Grant		146,915			
3300 8075 CURE Program Grant	491,408	14,189			

## LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2020	2021	2022	2022	2023
			Actual	Actual	Budget	Estimated	Budget
3200	4125	Federal Election Grant	14,391	14,419	3,850	53,554	3,850
3200	8076	Federal Election Grant-COVID19	26,893	2,000			
3300	4125	State of IL Election Grant	30,928	41,966	29,000	6,840	29,000
3400	8074	Other Grants-CTCL COVID19 Response	20,132				
3300	3434	Multi-Hazard Mitigation Grant	25,972				
3500	3418	ESDA Salary Grant	16,651	15,922	15,000	15,000	15,000
3300	0000	State of IL Grant-Rebuild Illinois	498,406	498,406	498,406	498,406	
3300	xxxx	Better Birth Outcomes	52,929	57,336	93,000	72,407	97,350
3300	xxxx	Community Care (CCU)	124,434	118,709	130,000	22,761	102,610
3300	xxxx	CCU-Census	756	618			
3300	xxxx	CCU-ESS	3,104	7,796	30,000	15,200	30,000
3300	xxxx	CCU-IT	15,369				
3300	xxxx	CCU Workforce				64,128	217,872
3300	xxxx	Comprehensive Health-Lead	12,432	9,327	19,900	17,827	19,900
3300	xxxx	Comprehensive Health-Health Protection	119,871	81,424	78,566	78,566	78,566
3300	xxxx	Comprehensive Health-Safe Drinking Water					650
3300	xxxx	Comprehensive Health-Tanning					900
3300	xxxx	Comprehensive Health-Vector	18,067	21,059	15,313	28,267	15,798
3300	xxxx	COVID 19	46,826				
3300	xxxx	COVID Response				62,400	16,700
3300	xxxx	Contact Tracing	261,390	345,959		179,476	
3300	xxxx	Crisis Grant				56,067	94,700
3300	xxxx	CURE Program Grant	89,592				
3300	xxxx	Early Period Screening Diagnosis-EPSDT	58,141	45,134	33,110	53,295	50,325
3300	xxxx	Family Case Management/HRIF	66,512	95,592	97,850	107,216	107,635
3300	xxxx	Family Case Management/Hlthworks	22,578	30,927	24,742	25,421	25,407
3300	xxxx	Family Planning Program	46,246	81,637	78,400	102,854	90,400
3300	xxxx	WIC Coupons VFC Vaccines	186,658	47,303	350,000		350,000
3300	xxxx	Healthy Families Illinois	201,396	194,233	197,233	165,198	276,400
3300	xxxx	IL Breast & Cervical Cancer Program	54,376	42,040	90,415	74,024	90,415
3300	xxxx	IL Tobacco Free Communities	12,460	16,298	20,000	22,073	22,364
3300	xxxx	Local Health Protection-Narcan	5,400	2,238	3,000	2,631	
3300	xxxx	Mass Vaccination Clinic		190,000		147,600	16,467
3300	xxxx	Influenza Vaccine Promotion		13,157	25,000	25,000	
3300	xxxx	Peer Counseling	8,662	14,489	13,000	15,233	13,780
3300	xxxx	Potential Grants			100,000		100,000
3300	xxxx	Public Health Emergency Preparedness	36,898	48,778	46,577	52,688	46,181
3300	xxxx	School Based Health Center	151,988	66,815	84,420	92,563	105,420
3300	xxxx	Susan Komen Oral Health Grant	3,500				
3300	xxxx	Vision & Hearing Program	23,695	25,712		36,587	31,926
3300	xxxx	Women, Infants & Children (WIC)	85,142	94,466	108,809	107,026	117,781
3101	0000	Medicaid Match	20,977	17,057	25,000	25,000	25,000
3x00	0000	Potential Grants			200,000	32,500	200,000
3300	0000	State of IL Grant			75,000		75,000
3200	0000	ARPA Federal Grant		3,462,103	3,462,103	3,462,103	

## LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

		<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimated</u>	<u>2023</u> <u>Budget</u>
3200	0000	Community Dev Block Grant		12,100		
3300	1265	State of IL Victim Coordinator Grant	20,900	20,900	20,900	20,900
3652	3107	State of IL Grant-IDPH-Coroner	4,336	3,922	4,500	4,500
3652	3106	IVDRS Grant	3,118			
3302	0000	IDPH Vital Records Grant	1,688	1,666	1,500	1,500
		Total Grants	2,884,222	5,902,611	5,746,811	2,494,297
3820	3316	Rent County Extension	500	500	500	500
3820	3331	Rent Mental Health	6,500	6,500	6,500	6,500
3820	3332	Rent Public Health	54,500	54,500	54,500	54,500
3820	3333	Rent Futures Unlimited	750	750	750	750
3820	3334	Rent IHR	24,995	8,663		
3820	3348	Rent Prairie Horizons	6,669	6,669	6,669	6,669
3820	3351	Rent Water St	19,944	19,944	19,944	19,944
3820	3352	Rent VAC	4,800	4,800	4,800	4,800
3820	4180	Rent Torrance Ave		900	9,000	16,200
3821	1100	Rent Farm	68,477	68,477	68,477	68,477
3820	0000	Rent Project Oz		2,400	2,400	3,600
		Total Rents	187,135	171,703	173,540	181,940
380x	xxxx	Investment NOW, CD, MM, Other	277,477	125,246	88,388	93,852
		Total Interest	277,477	125,246	88,388	93,852
3620	1100	Court Services Fees		1,500		
3851	0000	Worker's Comp	14,553		21,264	
3863	0000	General Fund Miscellaneous	3,228	14,924	5,000	5,000
3840	4726	Donations K-9 Unit	5,017	21,785		
3640	3355	Sheriff Miscellaneous	5,130	4,170	1,380	4,000
3691	0000	Vending Machine	30	66	30	30
3859	0000	Credit Card Rebate		1,750	2,139	2,200
3851	3345	Worker's Comp Audit	4,020	614		
3820	7504	MFT Equipment	100,000	100,000	100,000	175,000
3868	0000	Miscellaneous Highway	467	4,389	3,000	3,000
3868	3309	Reimb from Other Agencies	8,964	17,269	9,000	9,000
3868	7003	Sale of Used Equipment	11,351	14,000	15,000	15,000
3991	0000	Insurance Proceeds	24,330	(24,164)		
3869	0000	Miscellaneous MFT	16,641	8,667	10,000	10,000
4610	xxxx	Donations Public Health	9,099	15,029	12,100	12,000
		Hubert Estate	6,106	6,228	6,000	6,000
		Humiston Trust		21,000	21,000	21,000
		Miscellaneous Public Health	120		132	100
		From Humiston Trust		25,375	15,981	33,380
3872	0000	Miscellaneous Mental Health 708	2,353	3,073		
3864	0000	Vehicle Fund Miscellaneous	15,606	700	3,530	



## LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
3991	0000	Vehicle Fund Insurance Proceeds	8,910	17,848		
3865	0000	Miscellaneous Pontiac Host	32,427			
3860	3355	Court Automation Dept of Corrections	549			
3652	9998	Miscellaneous Revenue	266	715	400	400
		Total Miscellaneous Revenues	269,167	226,313	209,825	220,742
				209,825	220,742	296,110
3900	xxxx	Transfers In to General Fund	783,448	879,014	803,505	360,667
3xxx	1200	Transfer In - General to IMRF	20,000			1,151,565
3xxx	1201	Transfer In - General to Social Security	20,000			
3900	1100	Transfer In - General to Vehicle	74,645	161,045	60,000	47,698
3900	1210	Transfer In - Pontiac Host to Vehicle	409,100	409,100	409,100	60,000
3900	1210	Transfer In - Pontiac Host to Enterprise		72,000	409,100	700,000
3900	1100	Transfer In - General to Public Health	15,617	5,970		
3900	1284	Transfer In - Sheriff Drug Funds	673			
		Total Transfers In	1,323,483	1,527,129	1,272,605	817,465
				1,272,605	817,465	1,911,565
		<b>REVENUE TOTAL</b>	<b>28,950,281</b>	<b>32,871,511</b>	<b>32,000,152</b>	<b>32,529,970</b>
				<b>32,000,152</b>	<b>32,529,970</b>	<b>30,472,907</b>
4101	5001	Elected/Department Official Salaries	1,487,336	1,540,716	1,567,746	1,546,012
4101	5003	Assistant Salaries	307,685	361,959	382,217	382,616
4101	5004	Chief Deputy Salary				90,473
4101	5008	Command Staff Salary	165,254	167,901	174,845	121,626
4110	xxxx	Full-Time Wages	7,886,166	7,937,177	8,506,772	8,682,012
4120	xxxx	Part-Time Wages	212,471	211,002	252,855	201,707
4125	xxxx	Hazard Pay	120,920			
4130	xxxx	Overtime Wages	229,140	263,247	195,000	193,000
4131	0000	On-Call Pay	2,233	3,715	5,000	5,500
4140	xxxx	Board Per Diems	33,092	38,272	41,060	36,932
4141	0000	Committee Work	31,435	28,190	36,000	28,000
4142	0000	Jury Commission Per Diem	470	282	750	600
4144	xxxx	Meeting Exp - Solar & Win		557	54,000	6,000
4201	0000	IMRF & SLEP	1,040,385	1,018,937	1,002,900	1,103,572
420x	0000	FICA/Medicare Expense	740,880	769,161	756,600	758,674
420x	0000	Health Dental Vision Life Ins	1,101,790	1,076,145	1,242,904	1,188,408
4210	0000	Emp Wellness/Assistance			2,000	
4211	0000	Employee Incentive/Appreciation			11,750	
4212	0000	Employee Development Program	2,000	3,792	5,000	2,500
4230	0000	Unemployment Insurance	958	5,171	13,000	3,874
4399	4803	Employee Service Awards			5,750	
		Total Personnel Costs	13,362,215	13,426,224	14,256,149	14,261,033
				14,256,149	14,261,033	15,303,985
4143	xxxx	Election Judge Services	102,138	139,423	102,000	100,000
4300	xxxx	Purchase of Services	1,313,143	1,278,332	1,556,461	1,406,461
4301	xxxx	Consulting Services	12,089	39,527	620,383	83,871
				620,383	83,871	649,383

## LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
4302 0000 Data Processing Services	67,486	61,843	68,400	128,170	75,800
4303 0000 Audit Services	87,835	88,600	91,200	100,545	94,550
4304 xxxx Legal Services	133,034	131,585	156,000	148,000	375,500
4305 xxxx Other Prof/Technical Services	337,557	330,800	409,724	316,195	424,824
4308 0000 Judges Salaries Paid to State	1,398	1,403	1,800	1,304	1,800
4309 xxxx Juror Expenses	11,870	16,568	55,000	31,400	52,000
4313 xxxx Maintenance & Repairs	259,377	230,167	277,363	236,109	291,292
4315 xxxx Rent	125,830	125,830	127,770	127,270	126,770
4316 0000 Life Safety	19,141	33,180	45,500	30,250	45,750
4317 xxxx Service Contracts	133,837	245,773	212,330	199,250	223,346
4319 xxxx Other Property Services	9,489	10,063	10,600	10,580	11,000
4320 0000 Meetings/Training/Travel	72,671	89,069	133,432	106,348	181,386
4324 0000 Inmate Meals	227,773	294,572	280,000	280,000	320,000
4326 xxxx Inmate Medical	458,300	667,698	616,600	632,000	717,327
4329 0000 Contractual Services	293,647	299,809	338,339	252,332	474,811
4330 xxxx Telephone/Cell Phone	72,282	84,192	85,114	84,046	116,242
4332 xxxx Printing Services	25,612	26,933	39,550	28,917	73,169
4334 xxxx Dues & Memberships	112,680	122,480	96,250	116,700	120,150
4338 xxxx Insurance Expenses	576,369	657,868	762,000	721,002	787,000
434x 0000 Client Services	63,775	85,079	107,000	93,000	127,000
4350 xxxx Court Appointed Medical	9,192	8,180	27,500	27,500	30,000
4351 0000 Physician Services	3,900	3,900	3,900	3,900	3,900
4352 xxxx Lab Fees		1,178	1,000	1,000	1,200
4353 0000 Autopsy Services	100,946	99,328	70,000	80,000	70,000
4390 xxxx Veterans Assistance	10,755	7,676	23,647	16,601	24,000
4399 xxxx Operating Exp (Services)	1,080	2,535	2,000	1,780	2,000
4403 xxxx Election Supply Services	106,354	80,813		91,000	91,000
4404 0000 Voter Registration Services	61	15,615		15,000	40,000
443x 3351 Utilities - Water St	13,976	13,864	19,000	17,200	17,000
443x 4160 Utilities - Courthouse	31,019	34,528	34,500	42,000	40,500
443x 4165 Utilities - Law & Justice Center	101,920	123,484	93,500	125,500	130,000
443x 4168 Utilities - Public Safety Complex	206,026	227,863	194,100	217,000	244,100
443x 4180 Utilities - Torrance Ave			15,600	16,000	15,600
443x 4190 Utilities - Health Building	44,676	46,943	39,400	48,093	38,900
4433 0000 Utilities - Highway	18,910	20,414		25,000	45,000
4490-4300 Drug Testing		6,238		15,000	10,000
4502 xxxx Building Improvements		40,646	31,434	2,584	
4504 xxxx Software/Hardware Implementation/Maint	75,107	41,176		94,342	347,993
4550 xxxx Gen Maint Contractual Svcs - Highway	512,809	514,179	810,000	815,000	975,000
4580 0000 Early Retirement Plan Services	1,375	1,341	2,000	1,380	2,000
4605 xxxx Legal Notices - Solar Farm	488	61		200	
Total Contractual Services	5,755,927	6,350,756	7,560,397	6,889,830	8,991,442
4211 0000 Employee Appreciation	15,255	11,053		10,000	13,750
4313 xxxx Repair of Equip & Roads - Highway	46,414	116,609	120,000	231,000	145,000

## LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2020	2021	2022	2022	2023
			Actual	Actual	Budget	Estimated	Budget
4322	0000	Mileage Expense	54,022	59,133	93,991	39,739	80,077
4325	0000	Prisoner Board & Care Supplies	67,529	57,607	85,000	60,000	85,000
4331	0000	Postage & Shipping	32,229	50,232	27,930	93,696	44,271
4333	0000	Publications/Subscriptions	174	190	240	240	640
4399	xxxx	Operating Expenses	77,303	140,599	109,360	125,324	123,940
4401	xxxx	Office Supplies	302,392	216,767	246,575	183,709	248,973
4403	xxxx	Election Supplies	28,986	23,492	91,000	15,000	
4405	0000	Tax Bill Supplies	17,487	17,371	38,500	20,000	21,000
4410	0000	Books	27,686	27,710	17,000	15,000	25,000
4420	0000	Fuel Expense	101,576	150,484	140,000	170,000	170,000
4433	0000	Highway Utilities			25,000		
4440	0000	Cleaning Supplies	11,610	13,703	13,800	15,325	15,125
4450	0000	Nursing/Medical Supplies	19,786	27,950	48,975	63,176	47,080
4451	xxxx	Vaccinations	114,176	70,818	125,000	7,476	85,000
4480	xxxx	Uniform & Medical Reimb Expenses	135,852	121,971	157,400	144,100	157,900
4490	xxxx	Other Supplies	350,356	101,368	146,220	103,375	96,395
4500	xxxx	Right of Way			2,000	2,000	2,000
4504	0000	Equipment			5,106	5,106	5,106
4550	xxxx	County MFT Gen Maint Supplies	178,599	180,412	243,500	221,900	267,000
4602	xxxx	Grants in Kind/Vaccines, WIC Instr	183,209	49,572	350,000	10,881	350,000
Total Commodities			1,764,641	1,437,041	2,086,597	1,537,047	1,983,257
4300	xxxx	Camera Replacement Jail			173,507	173,507	
4313	4320	Building Maintenance - Highway	3,192	32,725	85,000	30,000	90,000
4500	4323	Highway Equipment	149,778	1,779	500,000	350,000	410,000
4502	xxxx	Building Improvements	614,427	126,491	735,132	409,175	4,035,004
4503	4165	Building Compliance	40,050	58,660	532,201	36,201	500,000
4504	xxxx	Equipment	57,619	56,864	134,860	73,465	79,330
4505	0000	Vehicles	155,063	306,171	340,000	353,000	500,000
4550	xxxx	Construction	482,919	321,663	5,820,000	1,760,000	2,735,000
4550	3328	Highway Maintenance Bldg Construction		15,482	2,438,371	500,000	3,438,371
4550	4190	Construction - Health Building	518,990	4,316,521	1,200,000	575,000	540,000
4593	0000	Demolition		7,875	495,000	643,000	
Total Capital Improvements & Outlay			2,022,038	5,244,231	12,454,071	4,903,348	12,327,705
4378	4712	Economic Development	137,500		784,343	17,170	767,173
4610	4713	GLCEDC Grants	132,500				
Total Economic Development			270,000	0	784,343	17,170	767,173
4698	xxxx	Capital Lease/Interest	87,397	92,220	94,987	94,986	
Total Debt Service			87,397	92,220	94,987	94,986	0
4600	xxxx	Other Disbursements	165,369	234,974	1,937,264	250,250	705,785
4610	xxxx	Donations	7,829	9,326	5,500	1,200,453	5,436,694
4699	0000	Miscellaneous Expense	109,149	112,778	149,600	133,731	226,380

## LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
4699	3860	Children's Advocacy Center Donation	30,000	30,000	30,000	30,000
4699	4694	Regional Office of Education	49,320	49,320	50,400	50,400
4699	4410	Community Outreach				7,000
4699	9999	Contingency		240,482	69,693	390,482
		Total Miscellaneous Expenses	361,667	436,398	1,734,527	6,846,741
4700	1100	Transfers Out to General Fund	783,448	879,014	360,667	1,151,565
4700	1200	Transfer Out to IMRF	20,000			
4700	1201	Transfer Out to Social Security	20,000			
4700	1209	Transfer Out to Vehicle Fund	483,745	570,145	456,798	760,000
4700	1216	Transfer Out to Enterprise Zone		72,000		
4700	1280	Transfer Out to Sheriff Drug Traffic	673			
4700	3332	Transfer Out to Public Health	15,617	5,970		
		Total Transfers to Other Funds	1,323,483	1,527,129	817,465	1,911,565
		<b>EXPENDITURE TOTAL</b>	<b>24,947,368</b>	<b>28,513,999</b>	<b>30,255,406</b>	<b>48,131,868</b>

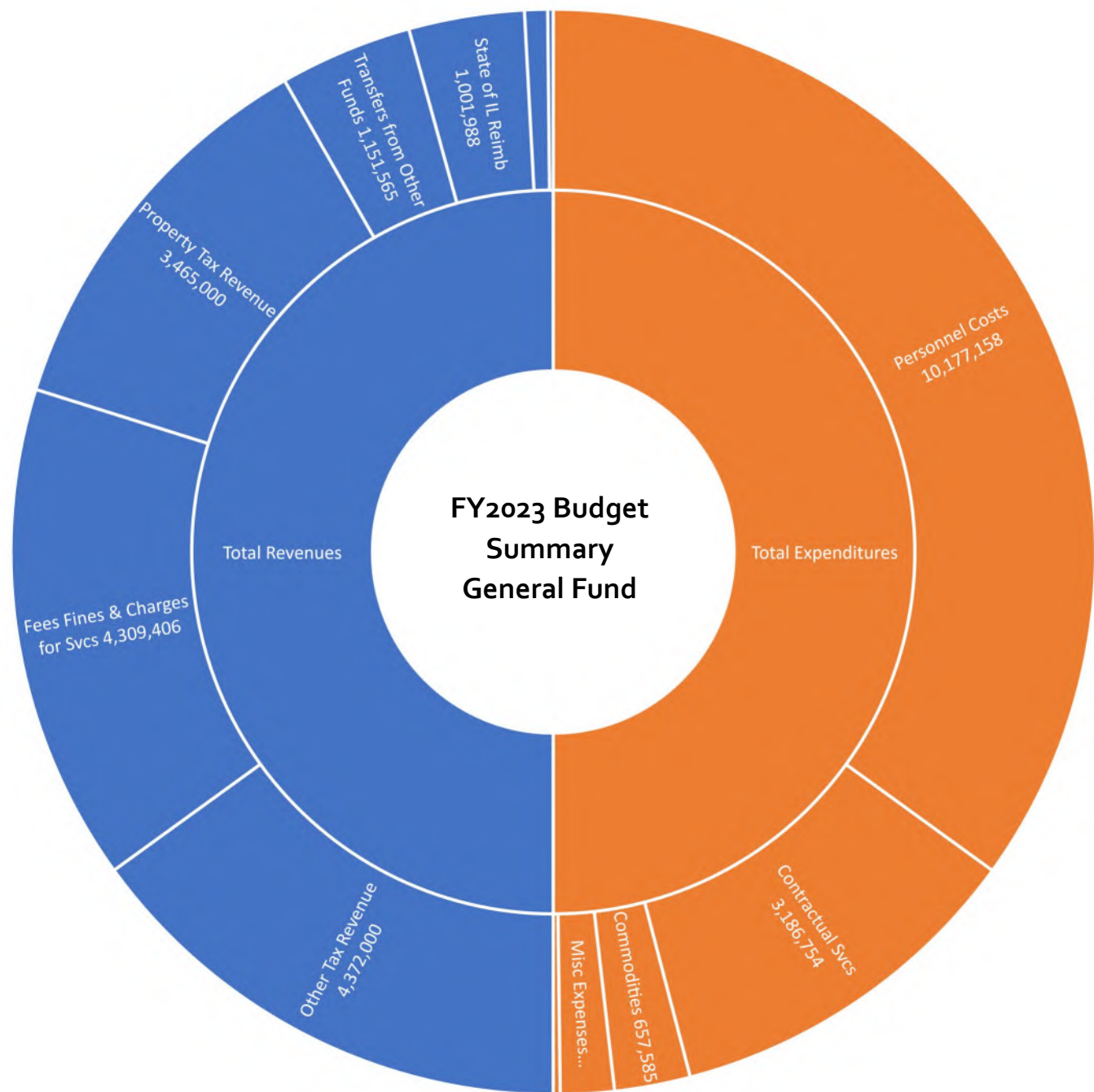
End of Fiscal Year Fund Balances				Budget	Estimated	Budget
	2019	2020	2021	2022	2022	2023
<b>Major Governmental Funds</b>						
<b>General</b>						
General Fund	6,235,615	7,684,366	9,437,223	8,774,035	10,933,416	10,933,416
Tort Judgement & Liability	565,186	615,291	596,527	502,870	539,523	492,823
Unemployment Insurance	119,407	135,021	145,497	141,291	157,332	149,732
Recreation Committee	164,613	165,700	166,152	166,300	166,305	166,505
Vehicle Replacement and Maint. Fund	31,889	204,882	247,230	197,479	122,626	122,726
Pontiac Host Agreement	12,620,528	14,242,132	16,112,754	13,816,608	17,658,367	10,239,388
Streator Host Agreement	1,229,849	1,207,657	1,147,954	1,047,674	1,082,245	1,002,070
Construction & Bldg Renovation	6,455,607	5,989,633	1,682,236	84,532	467,236	2,336
Solar Farm Application Fees	55,068	54,869	61,210	55,149	90,130	90,270
Windfarm Application Fees	190,286	191,225	191,721	192,569	307,181	308,021
Enterprise Zone Fund	975,139	714,685	789,432	5,083	775,062	8,389
American Rescue Fund			3,446,038	3,464,383	5,643,669	22,475
Working Cash	573,674	575,870	577,109	577,470	577,609	578,109
<b>IMRF</b>	1,880,999	1,834,707	1,805,615	1,762,283	1,692,754	1,751,554
<b>Public Health/TB-PH</b>	1,563,314	1,657,740	1,847,893	1,557,912	1,872,485	1,938,678
<b>TB Fund</b>	62,738	65,081	64,817	86,716	64,964	64,694
<b>Mental Health 708</b>	1,461,498	1,413,637	1,354,588	1,325,243	1,325,391	1,304,898
<b>Non-Major Governmental Funds</b>						
Social Security	838,469	829,281	811,112	771,920	806,049	812,349
Veterans Assistance	148,690	179,659	193,266	140,085	147,245	121,784
Animal Control Fund	65,434	39,194	20,796	20,530	19,396	19,396
County Highway	1,084,561	1,191,833	1,379,292	787,271	1,064,201	722,926
County Motor Fuel Tax	879,461	1,733,256	2,338,856	33,958	1,360,975	29,788
County Aid to Bridges	541,684	616,241	611,849	39,558	639,666	100,416
County Federal Matching	895,296	911,256	1,230,415	51,372	974,907	126,507
Road Use Agreement Fund	292,098	293,954	294,826	2,054	296,126	2,676
Transportation Safety Hwy Hire-back		500	750	1,001	1,000	1,250
Mental Health 377	504,916	528,102	551,739	489,565	527,777	509,665
Indemnity	338,149	353,971	363,195	373,771	372,703	382,213
Treasurer's Automation	22,917	25,128	27,593	28,391	26,638	25,686
Law Library	1,362	1,625	1,498	1,224	1,471	1,456
Court Systems	3,435	3,289	3,676	0	0	0
Court Automation	181,003	201,582	214,453	250,553	222,931	234,381
Court Security	18,180	28,834	46,393	0	0	0
Probation Services Fees	100,416	154,650	197,957	210,350	214,557	216,157
Victim Coordinator	23,026	26,119	29,036	29,059	29,056	31,976
Maintenance & Child Support	5,135	18,743	24,761	19,638	25,150	24,886
States Attorney Drug Traffic Prevention	15,835	47,656	50,436	55,866	50,446	50,456
States Attorney Automation	10,978	11,545	15,131	12,470	15,736	15,741
Public Defender Records Automation	380	1,486	3,110	4,088	4,311	3,712
Sheriff Drug Traffic Prevention	9,343	10,706	11,293	9,292	9,813	8,333
Arrestees Medical Costs	3,747	2,579	2,792	3,084	4,293	5,296
Sheriff E Citation Fund	8,458	9,919	11,392	12,987	12,532	13,672
Coroner's Fees	28,853	32,291	39,611	38,196	39,331	39,331
DUI Fines		14,645	6,165		4,359	4,860
Document Storage Fees	181,935	213,756	253,765	271,665	278,172	301,117
Special Recording Fees	222,581	348,872	478,941	478,557	476,941	474,941
Vital Records	27,218	38,338	43,289	33,624	29,789	16,289
GIS Automation	104,984	127,429	163,829	159,535	240,591	242,837
Circuit Clerk Ops & Admin	52,040	73,061	83,105	73,291	83,220	83,335
Tax Sale in Error	66,199	70,108	71,299	63,608	68,499	65,699
	<b>40,862,194</b>	<b>44,892,104</b>	<b>49,249,617</b>	<b>38,224,160</b>	<b>51,524,176</b>	<b>33,865,215</b>
	3,101,133	4,029,910	4,357,513	(8,921,162)	2,274,559	(17,658,961)

Funds with Fund Balance Change > 10% in FY2023			Reason for Change (Increase/Decrease)	% Change
Pontiac Host Fund			Prior to FY2022, there was a cap on the amount of new capital expenditures plus transfers. As a result, the fund balance had grown approximately 28% over a 3 year period. Now, building up the balance has allowed the County to accommodate larger capital projects that would otherwise require financing.	-42.01%
Construction & Building Renovation Fund			This fund was specifically for the construction of the new Health & Education Building. The final phase will be completed in FY2023.	-99.50%
Enterprise Zone Fund			The money in this fund is to be used specifically for Economic Development projects. The funds were received as part of the Economic Benefits Agreements entered into with local windfarm companies. If the Economic Development funding is to continue, a new funding source will need to be identified.	-98.92%
American Rescue Fund			This fund is specifically to provide support to governments in responding to the impact of COVID-19 within their communities, residents and businesses. This fund will be closed once this grant money has been expended.	-99.60%
Veterans Assistance Commission			Expenses have increased in FY2023 due to an increase in personnel costs and also an increase in vehicle maintenance (repairs and fuel). The levy remained the same as we will need to see a consistent level of spending.	-17.29%
County Highway			Additional funds were appropriated for equipment, repairs and for fuel costs.	-32.07%
County Motor Fuel Tax			Highway funds have been budgeted at a deficit over the last few years. This is to be able to accommodate any type of emergency repair and also in anticipation of what projects the State bills.	-97.81%
County Aid to Bridges			Highway funds have been budgeted at a deficit over the last few years. This is to be able to accommodate any type of emergency repair and also in anticipation of what projects the State bills.	-84.30%
County Federal Aid Matching			Highway funds have been budgeted at a deficit over the last few years. This is to be able to accommodate any type of emergency repair and also in anticipation of what projects the State bills.	-87.02%
Road Use Agreement Fund			Highway funds have been budgeted at a deficit over the last few years. This is to be able to accommodate any type of emergency repair and also in anticipation of what projects the State bills.	-99.10%
Public Defender Records Automation			This fund was just created in FY2019 and until FY2023 there were no budgeted expenditures. There was a specific need this year which is using some of the reserve.	-13.89%
Sheriff Drug Traffic			There is not as much revenue coming into this fund, however, expenditures are budgeted to rely on reserve fund balance.	-15.08%
Vital Records			Expenditures are budgeted over the revenues, but is only using a portion of the reserved fund balance.	-45.32%
Arrestees Medical Costs			This growth is a result of an increased fee for medical services paid by the inmates.	23.36%
DUI Fines Fund			This fund is new and expenditures are budgeted conservatively to allow the fund to build up reserves.	11.49%



**\$14,547,379 – Total Revenues**

**\$14,547,379 – Total Expenditures**



**Rents, Misc & Interest - \$199,570**  
**Grants - \$47,850**

**Miscellaneous Expenses - \$465,882**  
**Transfers to Other Funds - \$60,000**

The General Fund budget is balanced per Livingston County Financial Policies. The fund balance at the end of FY2023 is budgeted to be \$10.9 million. This is approximately 75% of operating expenditures. This aligns with the fund policy of a fund balance of at least 50% of operating expenditures.

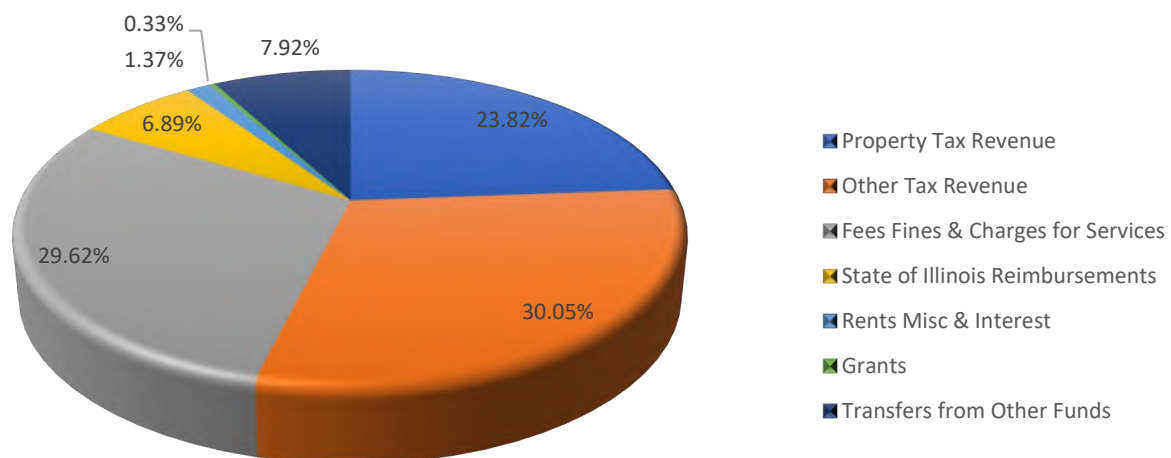


	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Estimated	FY2023 Budget	\$ Variance	% Variance
Property Tax Rev	3,085,661	3,171,792	3,250,000	3,279,325	3,465,000	215,000	6.62%
Other Tax Revenue	3,726,856	4,681,095	3,877,000	4,784,000	4,372,000	495,000	12.77%
Fees Fines & Charges for Services	4,224,881	3,972,433	4,185,173	4,351,328	4,309,406	124,233	2.97%
Rents	187,135	171,703	167,540	171,140	178,340	10,800	6.45%
State of Illinois Reimb	870,213	875,076	874,651	909,315	1,001,988	127,337	14.56%
Grants	626,375	235,411	47,850	75,394	47,850	0	0.00%
Miscellaneous Rev	27,958	40,945	8,250	26,413	11,230	2,980	36.12%
Interest	31,326	3,792	5,000	26,580	10,000	5,000	100.00%
Transfers In	783,448	879,014	803,505	360,667	1,151,565	348,060	43.32%
<b>TOTAL REVENUES</b>	<b>13,563,853</b>	<b>14,031,261</b>	<b>13,218,969</b>	<b>13,984,162</b>	<b>14,547,379</b>	<b>1,328,410</b>	<b>10.05%</b>
Personnel Services	8,744,672	8,625,061	9,310,904	8,955,290	10,177,158	866,254	9.30%
Contractual Services	2,290,885	2,729,387	2,678,341	2,668,049	3,186,754	508,413	18.98%
Commodities	798,454	583,266	766,935	571,853	657,585	(109,350)	-14.26%
Miscellaneous Exp	79,320	81,452	307,802	150,093	465,882	158,080	51.36%
Debt Service	87,397	92,220	94,987	94,986	0	(94,987)	-100.00%
Transfers Out	130,262	167,015	60,000	47,698	60,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>12,130,990</b>	<b>12,278,401</b>	<b>13,218,969</b>	<b>12,487,969</b>	<b>14,547,379</b>	<b>1,328,410</b>	<b>10.05%</b>

### FY2023 REVENUE ANALYSIS

The change in revenue for FY2023 reflects an increase of \$1.3 million. This is a 10% increase over the FY2022 budget. This increase is mostly due to the increase in Other Tax Revenue received from the State of Illinois.

### FY2023 General Fund Revenues by Category

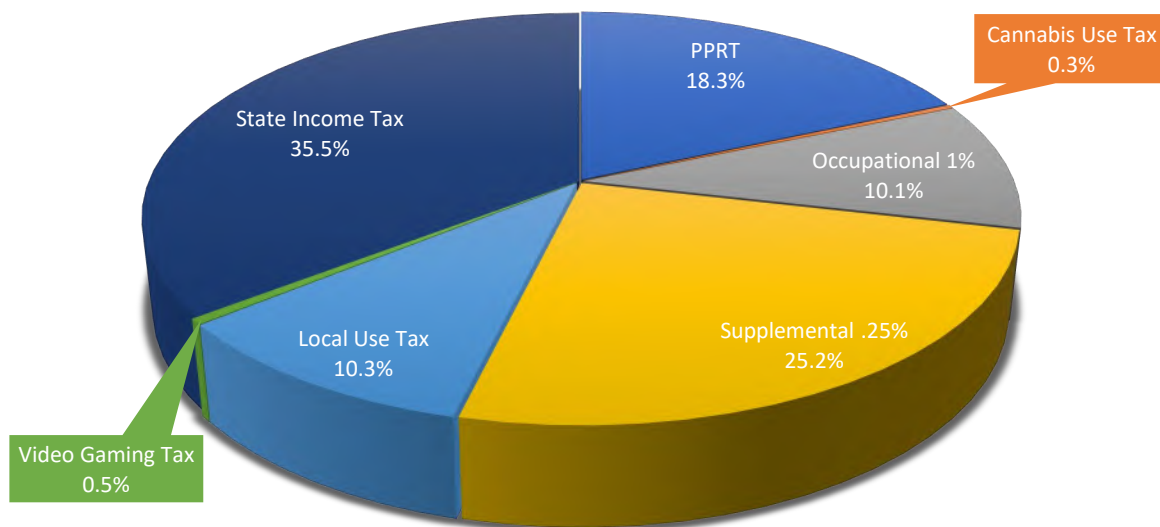


### Property Taxes – 6.62% increase

Property tax revenue includes, real estate and mobile home taxes as well as tax penalties and interest. The General Fund receives the largest portion of the tax levy and the increase for FY2023 is due to an overall increase in tax extensions based on inflation. These increases are limited by the lesser of 5% or the Consumer Price Index (CPI). The increase for the 2022 extensions (taxes payable in 2023) was based on the CPI of 5%.

### Other Tax Revenue – 12.77% increase

The revenue in this category comes from Personal Property Replacement Tax (PPRT), sales and use tax, income tax, video gaming tax, and cannabis use tax. For FY2023, this category represents the largest portion of revenue and also the largest increase. Below is a chart showing the other taxes collected for the General Fund for the FY2023 budget.



### Fees, Fines & Charges for Services – 2.97% increase

This revenue stream consists of fees and fines which are collected by the Judiciary/Court Related functions of the County and charges for services that are collected by General & Administrative functions as well as Public Safety. This category accounts for a large portion of the County's revenue, however the effect of the Criminal Traffic Assessment Act on fees and fines still remains uncertain.

### State of Illinois Reimbursements – 14.56% increase

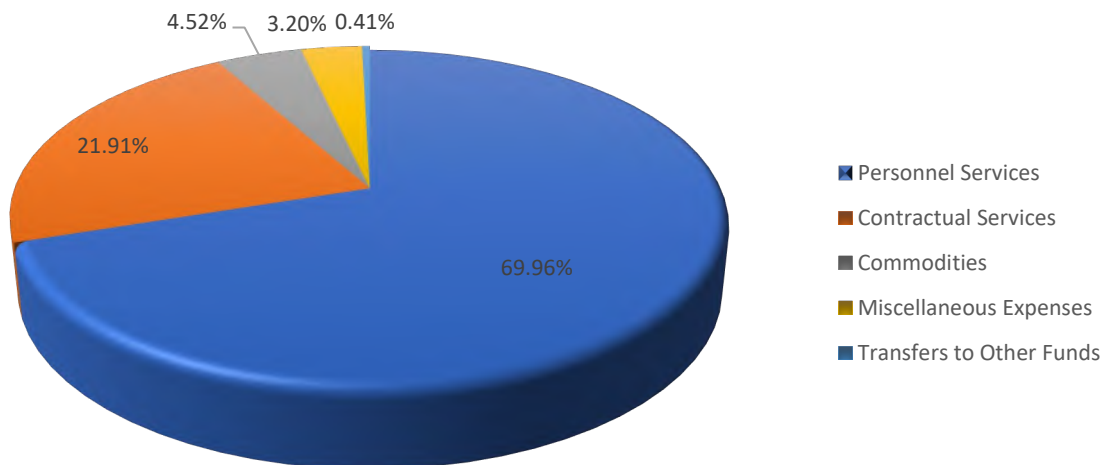
This category is for reimbursements received from the State of Illinois for elected and appointed officials' salaries, as well as reimbursement for specific department operations. The increase for FY2023 is due to SB 3867 which was passed in July 2022. This bill amended the Counties Code and provides that the Sheriff's salary in a nonhome rule

county shall not be less than 80% of the State's Attorney salary and that the state will reimburse 66 2/3% of that salary.

### ***FY2023 EXPENDITURE ANALYSIS***

The change in expenditures for FY2023 reflects an increase of \$1.3 million. This is a 10% increase over the FY2022 budget. This increase is due to increases in personnel costs (increase of over \$800K) and contractual services (increase of over \$500K).

### **FY2023 General Fund Expenditures by Category**



### **Personnel Costs – 9.30% increase**

Personnel expenses account for the largest portion of the General Fund budget. These expenses include salaries and wages, insurance benefits and employee development and training.

The wage increase for non-contract employees for FY2023 was a flat increase of \$1.50/hour. Over the last two fiscal years, there have been significant increases for wages due to the increase in minimum wage.

All four contracts for union employees within the General Fund are set to expire on 11/30/2022. Three of the four contracts for union employees were being negotiated at the time of budget preparation. The union contract for the Maintenance Department employees was finalized in August 2022. Their increase was \$3/hour for the first year of the new contract.

Until last year, staffing levels were to be kept at or below the level of the previous year. In FY2022 and in FY2023, the administrative staff and department officials have worked together to identify needs for additional staffing.

Following is a table showing full time equivalents over the last 4 years by department.

Department	FY2020 Actual	FY2021 Actual	FY2022 Budgeted	FY2023 Budgeted
County Board Office	1	1	1	2
Human Resources	1	1	1	1
Information Technology	1.5	1.5	2	2

County Clerk/Elections	8	8	8	8
Finance	1.5	1.5	1.5	1.5
Treasurer	3	3	3	3
Assessor	4	4	5	5
Zoning/Solid Waste/ESDA	2	2	2	2
Maintenance	9	9	9	11
Sheriff	34	34	34	34
Jail	33	33	37	38
Coroner	2	2	2	2
Circuit Clerk	11.5	10	11	11
States Attorney	9	9	9	9
Public Defender	2.5	2.5	2.5	2
Circuit Court	3	3	3	3
Jury Commission	.5	.5	.5	.5
Probation	13	13	13	13
<b>Total FTE's</b>	<b>139.5</b>	<b>138</b>	<b>144.5</b>	<b>148</b>

### **Contractual Services – 18.98% increase**

The largest increase in contractual services is attributed to inmate services provided at the Jail. These include medical services and food services. Both of these are seeing larger increases for FY2023 than in previous years. There were increases for the Sheriff's department as well as the Public Defender and Circuit Court. Information Technology also had an increase in their contractual services as well, with an increase in the maintenance contract that we have with Motorola for Spillman.

One other large increase was based on a reclassification of expenses from Commodities to Contractual Services for the Elections department. After evaluating what these expenses were for, it was determined that they should be classified as Contractual Services.

### **Miscellaneous Expense – 51.36% increase**

The largest miscellaneous expense is for our Contingency. The increase in our contingency line item for FY2023 was just over \$156K. At the time that we were preparing the budget, the amount of the contract for medical services at the Jail was in the process of being negotiated so the increase in contingency was approved to accommodate this unknown.

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

	<b><u>2019</u></b> <b><u>Actual</u></b>	<b><u>2020</u></b> <b><u>Actual</u></b>	<b><u>2021</u></b> <b><u>Actual</u></b>	<b><u>2022</u></b> <b><u>Budget</u></b>	<b><u>2022</u></b> <b><u>Estimated</u></b>	<b><u>2023</u></b> <b><u>Approved</u></b>
<b>Beginning Fund Balance</b>	<b>4,747,674</b>	<b>6,235,615</b>	<b>7,684,363</b>	<b>8,790,353</b>	<b>9,437,223</b>	<b>10,933,416</b>
Revenues	11,820,286	12,780,406	13,152,247	12,415,464	13,623,495	13,395,814
Transfers In - Pontiac Host	551,384	358,362	452,941	431,496		799,268
Transfers In - Charge for Services	582,060	425,086	426,073	372,009	360,667	352,297
<b>Total Revenues and Transfers In</b>	<b>12,953,730</b>	<b>13,563,854</b>	<b>14,031,261</b>	<b>13,218,969</b>	<b>13,984,162</b>	<b>14,547,379</b>
Expenditures	11,372,863	12,000,727	12,111,385	13,158,969	12,440,271	14,487,379
Transfers Out	92,926	130,262	167,015	60,000	47,698	60,000
<b>Total Expenditures and Transfers Out</b>	<b>11,465,789</b>	<b>12,130,989</b>	<b>12,278,401</b>	<b>13,218,969</b>	<b>12,487,969</b>	<b>14,547,379</b>
<b>Excess (Deficit) of Revenues over (under)</b>						
<b>Expenditures</b>	<b>1,487,941</b>	<b>1,432,866</b>	<b>1,752,860</b>	<b>0</b>	<b>1,496,193</b>	<b>0</b>
<i>Prior Year Adjustment GASB 84</i>		<i>15,886</i>				
<b>Ending Fund Balance</b>	<b>6,235,615</b>	<b>7,684,367</b>	<b>9,437,223</b>	<b>8,790,353</b>	<b>10,933,416</b>	<b>10,933,416</b>

Beginning Fund Balance for 2023 is the estimated balance as of November 30, 2022.

<b>GENERAL FUND REVENUES BY DEPARTMENT</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>Dept 000 - General</b>					
Property Taxes	2,973,722	3,014,180	3,150,000	3,154,325	3,345,000
Personal Property Replacement Tax	413,329	725,605	450,000	1,200,000	800,000
County Sales Tax	1,960,641	2,304,822	1,900,000	1,940,000	1,990,000
Video Gaming Tax	15,248	27,169	15,000	28,000	20,000
Cannabis Use Tax	7,113	16,825	12,000	16,000	12,000
State Income Taxes	1,330,525	1,606,673	1,500,000	1,600,000	1,550,000
VVRECJA Reimb for County Svcs	44,012	45,895	47,173	48,266	49,581
Interest on Investments	31,326	3,792	5,000	26,580	10,000
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	8,663	0	0	0
Torrance Avenue Rent		900	5,400	9,000	16,200
Workman's Comp Benefits	14,553	0	0	21,264	
Other/Miscellaneous	3,228	14,924	5,000	1,600	5,000
Miscellaneous Grants					
P2D2 Grant		146,915			
CURE Program Grant	491,408	14,189			
<b>Dept 120 - County Clerk</b>					
County Clerk's Fees and Interest	247,672	338,895	280,000	328,000	280,375
<b>Dept 125 - Elections</b>					
Election Grants - Federal	92,344	16,419	32,850	60,394	32,850
Election Grants - State		41,966			
<b>Dept 130 - Treasurer</b>					
Penalties and Costs - Collector	111,939	157,612	100,000	125,000	120,000
<b>Dept 140 - Assessor</b>					
Assessor's Fees	37,996	33,489	36,000	39,000	33,000
Supervisor of Assessments - Salary Reimb	34,572	35,358	35,900	35,900	37,150
<b>Dept 142 - Regional Planning/Zoning</b>					
Planning & Zoning Fees	7,073	9,445	6,000	8,600	6,450
<b>Dept 200 - Sheriff</b>					
Sheriff's Town Contracts	60,000	40,000	40,000	40,000	40,000
Inmate Revenue	2,980,398	2,503,637	2,800,000	2,900,000	2,900,000
State of IL Reimbursements	2,037	12,040	0	32,664	102,174
Justice Benefits	3,800	4,400	4,000	4,000	4,000
Court Security Fees			60,000	60,000	60,000
Sheriff's Fees, Services & Fines	30,599	28,267	60,000	32,000	58,000
School Resource Officer Program	120,041	152,316	150,000	152,267	150,000
Donations K-9 Unit	5,017	21,785			
Sheriff Miscellaneous Revenue	5,130	4,170	0	1,380	4,000
<b>Dept 230 - ESDA</b>					
ESDA (Federal)	16,651	15,922	15,000	15,000	15,000
Multi-Hazard Mitigation (Federal)	25,972				
<b>Dept 235 - Animal Control</b>					
Animal Control Fees	61,636	70,350	58,000	56,830	58,000
<b>Dept 300 - Circuit Clerk</b>					
Circuit Clerk's Fees & Fines	631,655	745,999	575,000	639,365	610,000
<b>Dept 310 - State's Attorney</b>					
State's Attorney Salary Reimb	154,597	158,993	161,603	161,603	166,923
Asst State's Attorneys' Salary Reimb	44,834	52,167	48,500	50,500	48,500
State's Attorney's Fees			34,000	18,000	30,000
State of IL Reimb for Legal Svcs	14,040				
<b>Dept 320 - Public Defender</b>					
Public Defender Salary Reimb	105,846	108,484	110,061	110,061	113,241
Court Appointed Attorney Fees			35,000	25,000	30,000
<b>Dept 330 - Circuit Court</b>					
Reimb for Interpreter Fees	4,351	0	0	0	0
<b>Dept 350 - Probation Court Services</b>					
Probation Officer Salary Reimb	15,000	22,000	24,000	24,000	24,000
Probation Grants In Aid	494,936	485,774	494,587	494,587	510,000
Probation/Court Services Fees	0	0	1,500	0	0
<b>Dept 800 - Employee Benefits</b>					
Miscellaneous Revenue	30	66	1,750	2,169	2,230
<b>Operational Subtotal</b>	<b>12,780,406</b>	<b>13,152,247</b>	<b>12,415,464</b>	<b>13,623,495</b>	<b>13,395,814</b>

<b>GENERAL FUND REVENUES</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>TRANSFERS &amp; OTHER FINANCING SOURCES</b>		<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
<b>Transfers In</b>						
101	Tort Judgment & Liability Insurance Fund	25,000	25,000	0	0	0
210	Pontiac Host Agreement Fund - Gen Fund	358,362	452,941	431,496	0	799,268
216	Pontiac Host Agreement Fund - Proactive	150,000	150,000	150,000	150,000	150,000
211	Streator Host Agreement Fund	45,228	68,323	83,119	70,000	85,175
220	Highway (Fundware Maint)	0	0	0	0	0
230	Public Health (Fundware Maint)	0	0	0	0	0
240	Mental Health (Fundware Maint)	0	0	0	0	0
260	Law Library Fund	2,076	2,075	2,032	2,032	2,020
261	Court Systems Fund	12,900	15,000	4,093	3,676	0
262	Circuit Clerk Court Automation Fund	15,000	15,000	16,522	16,522	17,050
263	Court Security Fund	50,000	49,712	16,257	18,451	0
264	Probation Services Fee Fund	29,676	0	0	0	0
265	Victim Coordinator	18,000	18,000	20,900	20,900	18,000
	Maintenance & Child Support Fee Fund	3,000	3,000	3,117	3,117	3,770
281	Arrestee's Medical	6,000	7,000	0	0	0
285	Coroners Fees Fund	10,000	10,000	10,000	10,000	5,720
290	Circuit Clerk Document Storage Fund	15,000	15,000	15,093	15,093	16,555
292	County Clerk Vital Records Fund	500	500	0	0	0
293	GIS Automation Fund	42,706	47,463	50,876	50,876	54,007
	<b>Total transfers In</b>	<b>783,448</b>	<b>879,014</b>	<b>803,505</b>	<b>360,667</b>	<b>1,151,565</b>
<b>Other Financing Sources</b>						
100	Proceeds from insurance settlement	0	0	0	0	0
100	Proceeds from disposal of capital assets	0	0	0	0	0
	<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total transfers in &amp; Other Financing Sources</b>	<b>783,448</b>	<b>879,014</b>	<b>803,505</b>	<b>360,667</b>	<b>1,151,565</b>
	<b>Total Revenues (Operating &amp; Transfer)</b>	<b>13,563,855</b>	<b>14,031,261</b>	<b>13,218,969</b>	<b>13,984,162</b>	<b>14,547,379</b>



**General Fund Expenditures by Department**

<u>Department</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Proposed 2023 Budget</u>	<u>Approved 2023 Budget</u>
<b>Operating Disbursements</b>						
100 - County Board	144,792	153,695	168,600	150,510	171,550	171,550
110 - County Board Office	74,076	77,919	88,500	87,100	91,741	148,294
115 - Human Resources	72,040	74,552	84,200	81,140	87,390	95,685
119 - Information Technology	327,351	303,870	343,908	329,892	350,308	375,308
120 - County Clerk/Recorder	267,915	275,002	301,312	292,500	321,997	326,040
125 - Elections	322,052	259,047	316,909	325,209	319,985	306,685
130 - County Treasurer	169,709	172,784	187,329	187,329	196,255	201,755
135 - Finance	72,356	71,046	87,570	85,150	92,320	98,415
140 - Supervisor of Assessments	262,712	238,839	305,754	266,626	309,591	340,491
141 - Board of Review	25,407	19,746	26,470	23,192	26,470	26,490
142 - Regional Planning/Zoning	49,403	55,931	76,605	60,327	79,322	79,322
143 - Board of Appeals	3,980	3,424	4,610	3,750	4,610	4,610
150 - Maintenance-General	380,987	373,404	363,139	332,108	461,326	430,126
160 - Maintenance-Courthouse	18,902	35,137	32,694	29,004	32,694	38,774
165 - Maintenance-L&JC	71,197	57,672	79,420	53,050	79,420	79,420
168 - Maintenance-Public Safety Complex	51,396	127,127	85,470	77,300	85,470	88,000
175 - Maintenance-Water St. Building	7,865	7,204	15,920	9,500	15,920	16,420
180 - Maintenance-Torrance Ave Building			6,900	3,450	3,450	3,450
185 - Maintenance-Facilities Systems	397,617	446,681	396,100	465,793	486,100	486,100
490 - Maintenance-Health & Education Bldg	29,349	22,950	75,824	32,500	28,204	59,404
200 - Sheriff	2,391,309	2,349,905	2,456,749	2,431,245	2,687,038	2,715,038
201 - Jail	2,813,093	3,252,614	3,257,500	3,145,074	3,584,818	3,689,769
235 - Animal Control	86,136	88,187	97,541	94,341	101,340	101,340
210 - Coroner	218,579	216,137	198,438	196,600	205,914	208,114
220 - Solid Waste Management	50,088	69,977	83,119	49,369	85,175	85,175
230 - ESDA	44,029	22,681	53,792	49,742	56,028	56,028
300 - Circuit Clerk	353,104	348,278	427,214	382,337	440,266	441,202
310 - State's Attorney	631,983	643,927	677,046	661,946	705,996	720,996
320 - Public Defender	284,717	302,701	299,433	285,493	313,137	313,937
330 - Circuit Court	219,683	238,776	299,020	272,638	306,059	334,059
340 - Jury Commission	13,954	16,993	23,943	18,600	25,503	26,503
350 - Court Services	715,992	710,860	765,616	729,562	821,685	821,485
800 - Employee Benefits	797,370	781,979	947,500	860,800	947,500	947,500
900 - County Miscellaneous & Legislative Sup	631,584	292,342	524,824	367,094	456,420	649,894
<b>Total Operating Disbursements</b>	<b>12,000,727</b>	<b>12,111,385</b>	<b>13,158,969</b>	<b>12,440,271</b>	<b>13,981,002</b>	<b>14,487,379</b>
<b>Non-Operating Disbursements</b>						
Transfer to IMRF	20,000					
Transfer to Soc Security	20,000					
Transfer to Vehicle Fund	74,645	39,905	60,000	47,698	60,000	60,000
Transfer to Vehicle Fund (P2D2)		121,140				
Transfer to Credit Card Clearing Fund	1					
Transfer to Public Health	15,617	5,970				
<b>Total Non-Operating Disbursements</b>	<b>130,262</b>	<b>167,015</b>	<b>60,000</b>	<b>47,698</b>	<b>60,000</b>	<b>60,000</b>
<b>TOTAL GENERAL FUND DISBURSEMENTS</b>	<b>12,130,989</b>	<b>12,278,401</b>	<b>13,218,969</b>	<b>12,487,969</b>	<b>14,041,002</b>	<b>14,547,379</b>

<b>Departments with Approved amounts over Proposed for FY2023 Budget</b>	<b>Reason for Increase</b>
County Board Office	Executive Assistant position was added for FY2023
Human Resources	Increase in printing due the costs of advertising open positions.
Information Technology	Maintenance agreement with Motorola was added to Service Contracts
County Clerk/Recorder	Additional increase in wages - offset by a decrease in the Elections department
County Treasurer	Increase in data processing services to cover all 4 quarters of DevNet contract.
Finance	Board approved increase in wages
Assessor	Increases due to Quadrennial Reassessment year
Maintenance (Health & Education Bldg)	The wages for 1 custodian were moved to the Health & Education building expenses. This expense was offset by a decrease in the amount of custodian wages under the General Maintenance department.
Maintenance (Courthouse, Safety Complex, Water Street)	Increases in Service Contracts and Life Safety
Maintenance (Facilities Systems/Utilities)	Based on the trend of increases in the last 2 years, all utility line items were increased.
Sheriff	Additional funds needed for investigative supplies (downloading cell phones) and additional funds for training due to Safe T Act.
Jail	The training line item was increased as the length of training for correctional officers is changing from 5 weeks to 8 weeks. There was also an additional line item added for FY2023 for Mental Health Services.
Coroner	Additional funds needed for cell phone expense and supplies.
Circuit Clerk	Additional increase in wages.
State's Attorney	Additional increase in wages due to additional responsibilities and workload.
Public Defender	Increase in training line item to meet requirements.
Circuit Court	Due to legislative changes there was an increase in Court Appointed Attorney's fees and Court Appointed Physician's fees. There was also a slight increase in the line item for books.
Jury Commission	A small increase in supplies due to the increased cost of postage.
County Miscellaneous	Contingency expense was increased due to unknown expenses primarily associated with the inmate housing program.

## GENERAL FUND BUDGET DETAIL

			<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
			<u><b>Actual</b></u>	<u><b>Actual</b></u>	<u><b>Budget</b></u>	<u><b>Estimated</b></u>	<u><b>Budget</b></u>
3001	0000	Property Taxes - General Fund	2,973,722	3,014,180	3,150,000	3,154,325	3,345,000
3001	3353	Mobile Home Penalties & Interest	7,944	18,648	5,000	10,000	10,000
3001	3354	RE Penalties & Interest	103,995	138,964	95,000	115,000	110,000
		Total Property Taxes	3,085,661	3,171,792	3,250,000	3,279,325	3,465,000
3010	0000	State of IL PPRT	413,329	725,605	450,000	1,200,000	800,000
3020	xxxx	State of IL Taxes	3,313,526	3,955,489	3,427,000	3,584,000	3,572,000
		Total Other Taxes	3,726,855	4,681,094	3,877,000	4,784,000	4,372,000
3500	3437	State of IL Reimb Assessor Salary	34,572	35,358	35,900	35,900	37,150
3500	3442	State of IL Sheriff Salary				24,164	100,674
3500	3356	State of IL Asst SA Salary Corrections	40,334	47,667	44,000	46,000	44,000
3500	3357	State of IL Asst SA Salary Mental Health	4,500	4,500	4,500	4,500	4,500
3500	3414	State of IL Reimb SA Salary	154,597	158,993	161,603	161,603	166,923
3500	3358	State of IL Reimb Legal Services	14,040				
3500	3415	State of IL Reimb Public Defender	105,846	108,484	110,061	110,061	113,241
3500	3355	State of IL Reimb Dept of Corrections	4,351				
3500	3416	State of IL Court Svcs Salary Subsidy	15,000	22,000	24,000	24,000	24,000
3500	3417	State of IL Court Svcs Grants in Kind	494,936	485,774	494,587	494,587	510,000
3640	3355	State of IL Reimb Police Training	1,116	12,040		7,000	
3640	3355	IL Dept of Corrections Mileage Reimb	921	260		1,500	1,500
		Total State of IL Reimb	870,213	875,076	874,651	909,315	1,001,988
3653	0000	VVRECJA County Services	44,012	45,895	47,173	48,266	49,581
3630	xxx	County Clerk Fees	247,672	338,895	280,000	328,000	280,375
3657	xxxx	Assessor Fees	37,996	33,489	36,000	39,000	33,000
3651	xxxx	Planning & Zoning Fees	7,073	9,445	6,000	8,600	6,450
3640	xxxx	Sheriff Fees	214,440	224,723	314,000	288,267	312,000
3642	0000	Inmate Lodging Out of County	213				
3643	0000	Inmate Lodging Federal	2,980,185	2,503,637	2,800,000	2,900,000	2,900,000
3692	xxxx	Animal Control Fees & Fines	61,636	70,350	58,000	56,830	58,000
3600	xxxx	Circuit Clerk Fees & Fines	631,655	745,999	575,000	639,365	610,000
3600	3411	State's Atty Fees from Circuit Clerk			34,000	18,000	30,000
3600	3409	Public Defender Fees from Circuit Clerk			35,000	25,000	30,000
		Total Fees Fines & Charges for Svcs	4,224,882	3,972,433	4,185,173	4,351,328	4,309,406
3300	5019	P2D2 Grant		146,915			
3300	8075	CURE Program Grant	491,408	14,189			
3200	4125	Federal Election Grant	14,391	14,419	3,850	53,554	3,850
3200	8076	Federal Election Grant-COVID19	26,893	2,000			
3300	4125	State of IL Election Grant	30,928	41,966	29,000	6,840	29,000
3400	8074	Other Grants-CTCL COVID19 Response	20,132				
3300	3434	Multi-Hazard Mitigation Grant	25,972				
3500	3418	ESDA Salary Grant	16,651	15,922	15,000	15,000	15,000
		Total Grants	626,375	235,410	47,850	75,394	47,850

## GENERAL FUND BUDGET DETAIL

		<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimated</u>	<u>2023</u> <u>Budget</u>
3820	3316	Rent County Extension	500	500	500	500
3820	3331	Rent Mental Health	6,500	6,500	6,500	6,500
3820	3332	Rent Public Health	54,500	54,500	54,500	54,500
3820	3333	Rent Futures Unlimited	750	750	750	750
3820	3334	Rent IHR	24,995	8,663		
3820	3348	Rent Prairie Horizons	6,669	6,669	6,669	6,669
3820	3351	Rent Water St	19,944	19,944	19,944	19,944
3820	3352	Rent VAC	4,800	4,800	4,800	4,800
3820	4180	Rent Torrance Ave		900	5,400	16,200
3821	1100	Rent Farm	68,477	68,477	68,477	68,477
		Total Rents	187,135	171,703	171,140	178,340
380x	xxxx	Investment NOW, CD, MM, Other	31,326	3,792	5,000	10,000
		Total Interest	31,326	3,792	5,000	10,000
3620	1100	Court Services Fees			1,500	
3851	0000	Worker's Comp	14,553		21,264	
3863	0000	General Fund Miscellaneous	3,228	14,924	5,000	5,000
3840	4726	Donations K-9 Unit	5,017	21,785		
3640	3355	Sheriff Miscellaneous	5,130	4,170	1,380	4,000
3691	0000	Vending Machine	30	66	30	30
3859	0000	Credit Card Rebate			1,750	2,200
		Total Miscellaneous Revenues	27,958	40,945	8,250	11,230
3900	xxxx	Transfers In to General Fund	783,448	879,014	803,505	1,151,565
		Total Transfers In	783,448	879,014	803,505	1,151,565
<b>REVENUE TOTAL</b>			<b>13,563,854</b>	<b>14,031,260</b>	<b>13,218,969</b>	<b>13,984,162</b>
4101	5001	Elected/Department Official Salaries	1,332,057	1,378,904	1,401,550	1,529,877
4101	5003	Assistant Salaries	307,685	361,959	382,217	377,860
4101	5004	Chief Deputy Salary				90,473
4101	5008	Command Staff Salary	165,254	167,901	174,845	121,626
4110	0000	Full-Time Wages	233,091	105,854	140,473	232,543
4110	8076	Full Time Wages COVID-19	17,438			
4110	5004	Full-Time Wages Chief Deputy	11,815	10,662	12,000	6,000
4110	5011	Full-Time Wages Deputies (Clerks)	541,620	562,766	703,806	740,816
4110	5011	Full-Time Wages Deputies	1,632,500	1,610,064	1,709,506	1,951,834
4110	5012	Full-Time Wages Correctional Officers	1,159,034	1,183,187	1,430,671	1,715,508
4110	5016	Full-Time Wages Transport Officers	110,166	77,713	111,894	123,072
4110	1263	Full-Time Wages Court Security	293,558	247,371	241,294	211,462
4110	5013	Full-Time Wages Probation Officers	336,613	444,026	463,954	505,378

## GENERAL FUND BUDGET DETAIL

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
4110 5015 Full-Time Wages Secretary/Admin	482,339	529,754	553,349	546,867	636,257
4110 1265 Full-Time Wages Victim/Witness Coord	11,887	15,702	35,042	35,042	39,091
4110 5020 Full-Time Wages Maint Labor	156,146	141,477	149,594	115,000	172,468
4110 5021 Full-Time Wages Custodians	103,598	107,813	112,879	132,454	197,619
4110 5025 Full-Time Wages GIS Mapping	39,212	48,014	50,876	50,876	54,007
4110 5031 Full-Time Wages Paid Holidays	37,739	93,431	60,000	95,000	
4110 5035 Comp Time Payout (Deputy Clerks)	17,057	5,568	4,900	7,500	4,900
4110 5035 Contract Time Payout	169,681	263,740	163,923	153,500	154,500
4110 5036 Full-Time Wages Vacation Comp					16,512
4110 5098 Election Holiday	10,668				
4110 5099 Administrative Leave Pay	199,282	6,396			
4120 0000 Part-Time Wages	90,625	65,555	87,903	48,225	97,663
4120 5015 Part-Time Wages Secretary/Admin	5,993	2,417	7,530	6,900	7,800
4120 5016 Part-Time Wages Transport Officers	64,135	80,895	75,000	75,000	75,000
4120 5032 Part-Time Wages Bailiffs	2,072	5,353	9,386	12,000	9,386
4120 5099 Part-Time Wages Administrative Leave	4,432				
4120 5168 Part-Time Wages Seasonal/Temp	2,350	2,720	3,002	3,002	3,302
4125 8076 Hazard Pay COVID-19	120,920				
4130 0000 Overtime Wages	160,715	195,295	120,000	133,000	139,000
4130 5016 Overtime Wages Transport Officers	68,425	61,360	75,000	60,000	70,000
4130 5019 Overtime P2D2		6,592			
4131 0000 On-Call Pay	2,233	3,715	5,000	5,500	8,000
4140 xxxx Board Per Diems	33,092	38,272	41,060	36,932	41,080
4141 0000 Committee Work	31,435	28,190	36,000	28,000	36,000
4142 0000 Jury Commission Per Diem	470	282	750	600	750
420x 0000 Health Dental Vision Life Ins	787,334	768,320	923,000	842,550	923,000
4210 0000 Emp Wellness/Assistance			2,000		
4211 0000 Employee Incentive/Appreciation			11,750		
4212 0000 Employee Development Program	2,000	3,792	5,000	2,500	6,000
4399 4803 Employee Service Awards			5,750		
Total Personnel Costs	<i>8,744,671</i>	<i>8,625,060</i>	<i>9,310,904</i>	<i>8,955,290</i>	<i>10,177,158</i>
4143 xxxx Election Judge Services	102,138	49,621	102,000	100,000	66,000
4301 xxxx Consulting Services	12,089	39,527	22,383	13,871	22,383
4302 0000 Data Processing Services	67,486	61,845	68,400	64,900	75,800
4303 0000 Audit Services	84,785	87,050	90,000	88,950	92,950
4304 xxxx Legal Services	117,634	112,753	131,000	118,000	180,500
4305 xxxx Other Prof/Technical Services	74,461	70,718	96,550	64,697	113,050
4308 0000 Judges Salaries Paid to State	1,398	1,403	1,800	1,304	1,800
4309 xxxx Juror Expenses	11,870	16,568	55,000	31,400	52,000
4313 xxxx Maintenance & Repairs	117,726	157,906	154,108	116,204	152,408
4315 0000 Rent	36,000	36,000	36,500	36,000	36,500
4316 0000 Life Safety	19,141	33,180	45,500	30,250	45,750
4317 xxxx Service Contracts	133,836	245,774	212,330	199,250	223,346
4319 xxxx Other Property Services	9,489	10,063	10,600	10,580	11,000

## GENERAL FUND BUDGET DETAIL

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
4320	0000 Meetings/Training/Travel	62,129	80,122	124,270	92,270	166,870
4324	0000 Inmate Meals	227,773	294,572	280,000	280,000	320,000
4326	xxxx Inmate Medical	458,300	667,698	609,600	625,000	710,327
4330	xxxx Telephone/Cell Phone	46,047	56,107	57,350	52,700	86,220
4332	xxxx Printing Services	23,095	19,081	34,100	26,900	63,600
4334	xxxx Dues & Memberships	13,067	15,115	16,250	13,700	17,150
434x	0000 Client Services	57,170	21,133	35,000	21,000	30,000
4350	xxxx Court Appointed Medical	9,192	8,180	27,500	27,500	30,000
4353	0000 Autopsy Services	100,946	99,328	70,000	80,000	70,000
4399	xxxx Operating Exp (Services)	1,080	2,535	2,000	1,780	2,000
4403	xxxx Election Supply Services	106,354	80,813		91,000	91,000
4404	0000 Voter Registration Services	61	15,615		15,000	40,000
443x	3351 Utilities - Water St	13,976	13,863	19,000	17,200	17,000
443x	4160 Utilities - Courthouse	31,019	34,528	34,500	42,000	40,500
443x	4165 Utilities - Law & Justice Center	101,920	123,484	93,500	125,500	130,000
443x	4168 Utilities - Public Safety Complex	206,026	227,863	194,100	217,000	244,100
443x	4180 Utilities - Torrance Ave			15,600	16,000	15,600
443x	4190 Utilities - Health Building	44,676	46,943	39,400	48,093	38,900
	Total Contractual Services	2,290,884	2,729,388	2,678,341	2,668,049	3,186,754
4211	0000 Employee Appreciation	15,255	11,053		10,000	13,750
4317	xxxx Computer Software/Hardware Exp			35,000		
4322	0000 Mileage Expense	20,894	24,616	30,850	22,100	30,750
4325	0000 Prisoner Board & Care Supplies	67,529	57,607	85,000	60,000	85,000
4331	0000 Postage & Shipping	17,610	19,398	22,030	19,400	23,930
4333	0000 Publications/Subscriptions	174	190	240	240	640
4399	xxxx Operating Expenses	10,653	55,239	24,300	21,050	31,050
4401	xxxx Office Supplies	121,464	129,286	155,595	141,263	157,045
4403	xxxx Election Supplies	28,986	23,492	107,000	15,000	
4404	0000 Voter Registration Services			18,500		
4405	0000 Tax Bill Supplies	17,487	17,371	20,000	20,000	21,000
4410	0000 Books	27,686	27,710	17,000	15,000	25,000
4440	0000 Cleaning Supplies	11,610	13,703	13,800	15,325	15,125
4480	xxxx Uniform & Medical Reimb Expenses	135,852	121,971	157,400	144,100	157,900
4490	xxxx Other Supplies	320,934	81,630	80,220	88,375	96,395
4504	0000 Equipment	2,319				
	Total Commodities	798,453	583,266	766,935	571,853	657,585
4698	xxxx Capital Lease/Interest	87,397	92,220	94,987	94,986	
	Total Debt Service	87,397	92,220	94,987	94,986	0
4600	8074 COVID-19 Response		2,132			
4699	3860 Children's Advocacy Center Donation	30,000	30,000	30,000	30,000	30,000
4699	4410 Community Outreach					7,000
4699	4694 Regional Office of Education	49,320	49,320	49,320	50,400	50,400

## GENERAL FUND BUDGET DETAIL

			2020	2021	2022	2022	2023
			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4699	9999	Contingency			228,482	69,693	378,482
		Total Miscellaneous Expenses	79,320	81,452	307,802	150,093	465,882
4700	1200	Transfer Out to IMRF	20,000				
4700	1201	Transfer Out to Social Security	20,000				
4700	1209	Transfer Out to Vehicle Fund	74,645	161,045	60,000	47,698	60,000
4700	3332	Transfer Out to Public Health	15,617	5,970			
		Total Transfers to Other Funds	130,262	167,015	60,000	47,698	60,000
EXPENDITURE TOTAL			12,130,987	12,278,401	13,218,969	12,487,969	14,547,379



# GENERAL FUND (DEPARTMENT 000)

Submitted by: Diane Schwahn, Livingston County Finance Director

This budget is under the authority of the County Board and is not a county department. This budget is for receipting general revenues and appropriating general expenditures. There is no mission statement or staffing associated with this budget.

## Department: 000 General

Responsible Official: County Board

Division: General Administration

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
100-000-3001-0000	Property Taxes	2,973,722	3,014,180	3,150,000	3,154,325	3,345,000
	Total Property Taxes	2,973,722	3,014,180	3,150,000	3,154,325	3,345,000
100-000-3010-0000	State of IL PPRT	413,329	725,605	450,000	1,200,000	800,000
100-000-3020-3201	State of IL Occupational 1%	469,233	578,663	400,000	440,000	440,000
100-000-3020-3202	State of IL Supplemental .25%	1,000,694	1,214,161	1,100,000	1,100,000	1,100,000
100-000-3020-3203	State of IL Local Use Tax	490,713	511,998	400,000	400,000	450,000
100-000-3020-3204	State Income Tax	1,330,525	1,606,673	1,500,000	1,600,000	1,550,000
100-000-3020-3205	State of IL Video Gaming Tax	15,248	27,169	15,000	28,000	20,000
100-000-3020-3209	State of IL Cannabis Use Tax	7,113	16,825	12,000	16,000	12,000
	Total Other Taxes	3,726,856	4,681,095	3,877,000	4,784,000	4,372,000
100-000-3820-3316	Rent County Extension	500	500	500	500	500
100-000-3820-3331	Rent Mental Health	6,500	6,500	6,500	6,500	6,500
100-000-3820-3332	Rent Public Health	54,500	54,500	54,500	54,500	54,500
100-000-3820-3333	Rent Futures Unlimited	750	750	750	750	750
100-000-3820-3334	Rent IHR	24,995	8,663			
100-000-3820-3348	Rent Prairie Horizons	6,669	6,669	6,669	6,669	6,669
100-000-3820-3351	Rent Water St	19,944	19,944	19,944	19,944	19,944
100-000-3820-3352	Rent VAC	4,800	4,800	4,800	4,800	4,800
100-000-3820-4180	Rent Torrance Ave		900	5,400	9,000	16,200
100-000-3821-1100	Rent Farm	68,477	68,477	68,477	68,477	68,477
	Total Rents	187,135	171,703	167,540	171,140	178,340
100-000-3653-0000	VVRECJA County Services	44,012	45,895	47,173	48,266	49,581
	Total Fees Fines & Charges for Svcs	44,012	45,895	47,173	48,266	49,581
100-000-3300-5019	P2D2 Grant	0	146,915	0	0	0
100-000-3300-8075	CURE Program Grant	491,408	14,189	0	0	0
	Total Grants	491,408	161,103	0	0	0
100-000-3800-1100	Interest IL Funds	30,568	2,148	4,000	25,000	8,000
100-000-3802-1100	Interest Money Market	424	1,474	600	1,500	1,800
100-000-3803-1100	Interest NOW	335	170	400	80	200
	Total Interest	31,326	3,792	5,000	26,580	10,000

100-000-3851-0000	Worker's Comp	14,553			21,264	
100-000-3863-0000	General Fund Miscellaneous	3,228	14,924	5,000	1,600	5,000
	Total Misc Revenues	17,781	14,924	5,000	22,864	5,000
100-000-3900-1101	Transfer In - Tort Judgment	25,000	25,000			
100-000-3900-1210	Transfer In - Pontiac Host	358,362	452,941	431,496		799,268
100-000-3900-1211	Transfer In - Streator Host	45,228	68,323	83,119	70,000	85,175
100-000-3900-1260	Transfer In - Law Library	2,076	2,075	2,032	2,032	2,020
100-000-3900-1261	Transfer In - Court Systems	12,900	15,000	4,093	3,676	
	Transfer In - Court					
100-000-3900-1262	Automation	15,000	15,000	16,522	16,522	17,050
100-000-3900-1263	Transfer In - Court Security	50,000	49,712	16,257	18,451	
100-000-3900-1264	Transfer In - Probation Fund	29,676				
	Transfer In - Victim					
100-000-3900-1265	Coordinator	18,000	18,000	20,900	20,900	18,000
	Transfer In - Maint & Child					
100-000-3900-1266	Support	3,000	3,000	3,117	3,117	3,770
	Transfer In - Arrestee's					
100-000-3900-1281	Medical Costs	6,000	7,000	0	0	0
100-000-3900-1285	Transfer In - Coroner's Fees	10,000	10,000	10,000	10,000	5,720
	Transfer In - Document					
100-000-3900-1290	Storage	15,000	15,000	15,093	15,093	16,555
100-000-3900-1292	Transfer In - Vital Records	500	500	0	0	0
100-000-3900-1293	Transfer In - GIS Automation	42,706	47,463	50,876	50,876	54,007
100-000-3900-3310	Transfer In - Proactive	150,000	150,000	150,000	150,000	150,000
	Total Transfers In	783,448	879,015	803,505	360,667	1,121,247
<b>REVENUE TOTAL</b>		<b>8,255,689</b>	<b>8,971,707</b>	<b>8,055,218</b>	<b>8,567,842</b>	<b>9,111,486</b>
100-000-4700-1200	Transfer Out - IMRF	20,000				
100-000-4700-1201	Transfer Out - Social Security	20,000				
100-000-4700-1209	Transfer Out - Vehicle Fund	74,645	161,045	60,000	47,698	60,000
	Transfer Out - Comm Dev					
100-000-4700-1218	Block Grant		1			
	Transfer Out - Credit Card					
100-000-4700-1959	Clearing	1				
100-000-4700-3332	Transfer Out - Public Health	15,617	5,970			
	Total Transfers Out	130,263	167,016	60,000	47,698	60,000
<b>EXPENDITURE TOTAL</b>		<b>130,263</b>	<b>167,016</b>	<b>60,000</b>	<b>47,698</b>	<b>60,000</b>

#### REVENUE/EXPENDITURE ANALYSIS

- The largest portion of revenue for this department is in the form of "other" taxes. These taxes include Personal Property Replacement Tax (PPRT), sales and use tax, income tax, video gaming tax, and cannabis use tax. This revenue increased 12.77% over FY2022.
- Property tax represents the next largest source of revenue. The increase in property tax for FY2023 was 6.19% or \$195,000.

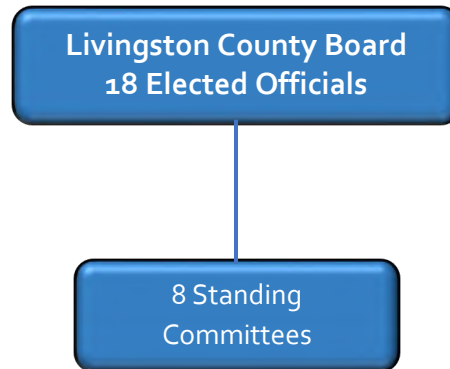
- The increase in transfers is due to the transfer coming in from the Pontiac Host Fund. This transfer is to balance the General Fund revenues to expenditures per the Budgeting Policy set forth in the County's Financial Policies.

***FUND BALANCE***

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$9,437,223	\$10,933,416	\$10,933,416

### 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.



The duties and function of the County Board are statutorily defined in the *Illinois Counties Code (55 ILCS 5/2)* and are as follows:

#### 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.

## GOALS AND OBJECTIVES

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

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 100 County Board

Department Official: Kathy Arbogast, County Board Chair

Division: General Administration

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>Approved</b>
		<u><b>Actual</b></u>	<u><b>Actual</b></u>	<u><b>Budget</b></u>	<u><b>Estimated</b></u>	<u><b>2023</b></u>
						<u><b>Budget</b></u>
100-100-4140-0000	County Board Per Diem	14,440	19,210	18,000	17,510	18,000
100-100-4141-0000	Committee Work	31,435	28,190	36,000	28,000	36,000
	Total Personnel Costs	45,875	47,400	54,000	45,510	54,000
100-100-4303-0000	Audit	84,785	87,050	90,000	88,950	92,950
100-100-4334-0000	Dues & Memberships	1,050	1,050	2,000	1,050	2,000
	Total Contractual Svcs	85,835	88,100	92,000	90,000	94,950
100-100-4322-0000	Mileage	9,511	13,026	17,000	12,000	17,000
100-100-4399-0000	Operating Expense	3,572	5,169	5,600	3,000	5,600
	Total Commodities	13,082	18,195	22,600	15,000	22,600
	<b>EXPENDITURE</b>					
	<b>TOTAL</b>	<b>144,792</b>	<b>153,695</b>	<b>168,600</b>	<b>150,510</b>	<b>171,550</b>

### **REVENUE/EXPENDITURE ANALYSIS**

- The County Board budget includes the costs of per diems and mileage for County Board Members
- The Audit line item was increased slightly based on the Contractual Agreement with Mack & Associates that was approved in 2020
- Miscellaneous expenses include costs for the annual planning session, travel expenses for board members attending meetings, conferences or trainings, and updates to the County Code

### **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.

<b>Indicator</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023 Budgeted</b>
County Tax Rate (at or below previous year)	\$1.14586	\$1.11537	\$1.07701	\$1.04548
Fund Balance Ratio (between 1.5 and 2.0)	1.804	1.729	1.707	.705

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

**County Miscellaneous & Legislative Support Department was established by the County Board.**

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.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET**

**Department: 900 County Miscellaneous & Legislative Support**

Department Official: Kathy Arbogast, County Board Chair

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-900-4110-0000	Department Salaries	233,091	83,483	102,935	102,935	150,000
100-900-4110-5036	Full-time Wages-Vacation Comp					16,512
100-900-4110-8076	Full-time Wages-COVID	17,438				
100-900-4125-8076	Hazard Pay-COVID	60,038				
	Total Personnel Costs	310,567	83,483	102,935	102,935	166,512
100-900-4305-4808	Prof Svcs - Leadership Training	0	8,428	8,500	8,500	8,500
100-900-4319-4328	Property Taxes	9,489	10,063	10,600	10,580	11,000
	Total Contractual Svcs	9,489	18,490	19,100	19,080	19,500
100-900-4490-8076	Other Supplies-COVID-19	144,811	18,828			
	Total Commodities	144,811	18,828	0	0	0
100-900-4699-3860	Misc Exp-Children's Advocacy Center	30,000	30,000	30,000	30,000	30,000
100-900-4699-4410	Misc Exp-Community Outreach					5,000
100-900-4699-4694	Misc Exp-Reg Office of Education	49,320	49,320	49,320	50,400	50,400
100-900-4699-9999	Misc Exp-Contingency	0	0	228,482	69,693	378,482
	Total Miscellaneous Exp	79,320	79,320	307,802	152,593	463,882
100-900-4698-0000	Capital Lease-Purchase	75,574	71,194	76,429	76,429	
100-900-4698-1960	Capital Lease-Purchase-Interest	11,824	21,026	18,557	18,557	
	Total Debt Service	87,397	92,220	94,986	94,986	
	<b>EXPENDITURE TOTAL</b>	<b>631,584</b>	<b>292,341</b>	<b>524,823</b>	<b>367,094</b>	<b>649,894</b>



## **REVENUE/EXPENDITURE ANALYSIS**

- Personnel Services for FY2023 have been budgeted to cover remaining contractual retirement payouts for three officers within the Sheriff's Office that are anticipating retirement in 2023. 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 Miscellaneous 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.
- Miscellaneous 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. It is anticipated that the Capital Lease/Purchase agreement will be paid in full in 2023.

## TRANSPORTATION SAFETY HIGHWAY HIRE-BACK – FUND 227

The Transportation Safety Highway Hire Back Fund was established by state statute (705 ILCS 135/15-70(11) and 625 ILCS 605.1(f-5)).

### FUNCTIONS MANDATED BY STATE STATUTE

- **Fines** - 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.
- **Use of Funds** - 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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

**Fund: 227 Transportation Safety Highway Hire-back**

Responsible Official: Kathy Arbogast

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
227-000-3656-0000	Transportation Safety Fees	500	250	250	250	250
	Total Fees Fines & Charges for Svcs	500	250	250	250	250
227-000-3801-1227	Interest NOW	0				
	Total Interest	0	0	0	0	0
<b>REVENUE TOTAL</b>		<b>500</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**REVENUE/EXPENDITURE ANALYSIS**

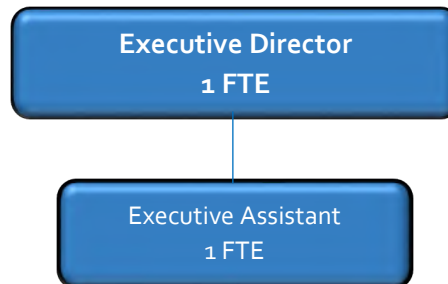
- Revenue into this fund is the fine for speeding in a construction zone on a county highway - \$250 per violation.
- There are no budgeted expenses at this time.

**FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$750	\$1,000	\$1,250

**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.



**County Board Office Department positions: 2 FTE**

Under the supervision of the County Board Chair and Executive 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 Rules, Legislation, Veterans and Community Services 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.

## GOALS AND OBJECTIVES

- Coordinate the meetings, activities and projects for the County Board
- Ensure compliance with the Open Meetings Act and Freedom of Information Act
- Coordinate implementation of Resolutions, Agreements, Policies and Ordinances as approved by the County Board
- Coordinate the Annual Strategic Planning Session in conjunction with the County Board Members and Department Officials
- Assist in the development, coordination and implementation of the Strategic Priorities adopted by the County Board
- Assist in the development and coordination of the Annual Budget

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 110 County Board Office

Department Official: Alina Hartley, Executive Director

Division: General Administration

		2020	2021	2022	2022	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
100-110-4101-5001	Executive Director	69,537	70,968	79,000	79,000	95,369

100-110-4110-0000	Full-time Wages					41,925
	Total Personnel Costs	69,537	70,968	79,000	79,000	137,294
100-110-4320-0000	Meetings Training Travel	551	969	3,000	2,000	4,500
100-110-4334-0000	Dues & Memberships	1,542	1,600	1,600	1,600	1,600
	Total Contractual Svcs	2,093	2,569	4,600	3,600	6,100
100-110-4401-0000	Office Supplies	2,445	4,382	4,900	4,500	4,900
	Total Commodities	2,445	4,382	4,900	4,500	4,900
<b>EXPENDITURE TOTAL</b>		<b>74,076</b>	<b>77,919</b>	<b>88,500</b>	<b>87,100</b>	<b>148,294</b>

#### **REVENUE/EXPENDITURE ANALYSIS**

- Personnel costs were increased for FY2023 to include the addition of the Executive Assistant position approved by the County Board
- Meetings, Training and Travel was increased to ensure sufficient training opportunities were available for both the Executive Director and the Executive Assistant
- Dues & Memberships include annual membership dues to the Government Finance Officers Association (GFOA) and the United Counties Council of Illinois (UCCI)
- The cost of membership and travel expenses are generally reimbursed by UCCI in the form of Misc. Revenue in the General Fund (although not guaranteed)

#### **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.

Project	Status as of 8/31/2022	Anticipated Completion
Law & Justice Center ADA Resolution	Contract Approved	11/30/2023
Health & Education Phase II Parking	Bidding	11/30/2023
Health & Education Drive-Thru Facility	Bidding	11/30/2023
Historic Courthouse Roof Replacement	In Design	7/1/2024
Implementation of Social Media Platform	Planning	7/1/2023
County Website Overhaul	Planning	11/30/2023

## 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.

Human Resources Director  
1 FTE

Human Resources positions: 1 FTE

The Human Resources Department was created by the County Board in 2006 to provide a resource to The County Board and department officials for employment law. The Human Resources Department is responsible for benefit records and enrollment and for maintaining compliancy with Federal, State, and County employment regulations, policies, and procedures.

### **FUNCTIONS ESTABLISHED BY COUNTY BOARD**

- **Labor Relations** - The County has 5 bargaining units and the Human Resources Director is the representative for Livingston County. Each Collective Bargaining Agreement can be accessed on the website under Human Resources.
- **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 and 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** – Human Resources 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.

### **GOALS AND OBJECTIVES**

- Continue to provide opportunities for personal and professional development for the employees.
- Review the Personnel Policy to remain compliant with Federal & State regulations.
- Continue to provide a Total Compensation & Benefit Statement for all employees on an annual basis.
- Maintain the Learning Management System which is designed to invest in career development of Livingston County employees.
- Represent Livingston County for all Collective Bargaining Agreement negotiations and hearings.



- Develop a Succession Planning model.
- Develop a Career Pathing model.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Department: 115 Human Resources

Department Official: Ginger Harris, Human Resources Director

Division: General Administration

		2020	2021	2022	2022	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
100-115-4101-5001	Human Resources Director	58,267	59,469	66,000	66,000	75,285
	Total Personnel Costs	58,267	59,469	66,000	66,000	75,285
100-115-4301-0000	Consulting Svcs	439	0	800	788	800
100-115-4305-0000	Other Prof/Tech Svcs	737	798	900	772	900
100-115-4320-0000	Meetings Training Travel	1,743	2,083	4,000	3,000	4,000
100-115-4332-0000	Printing	4,351	4,966	5,000	4,500	7,500
100-115-4334-0000	Dues & Memberships	3,898	3,796	4,000	3,800	4,000
	Operating Exp-Employment					
100-115-4399-4391	Testing	1,080	1,215	2,000	1,280	2,000
	Total Contractual Svcs	12,248	12,858	16,700	14,140	19,200
100-115-4331-0000	Postage & Shipping	110	192	300	200	300
100-115-4399-4803	Operating Exp-Service Awards	663	700	0	0	0
100-115-4401-0000	Office Supplies	752	1,333	1,200	800	900
	Total Commodities	1,525	2,225	1,500	1,000	1,200
<b>EXPENDITURE TOTAL</b>		<b>72,040</b>	<b>74,552</b>	<b>84,200</b>	<b>81,140</b>	<b>95,685</b>

#### REVENUE/EXPENDITURE ANALYSIS

- The Human Resources Director's salary was increased after a proposal by the County Board Chairman. This was approved by the full board in October.
- The only other increase in the expenditures is for printing. The Printing budget consists of the various avenues for employment advertising. With the rising number of retirements as well as combating the national retention and recruitment issue, advertising costs for open job positions has increased.
- The office supplies have been decreased to offset a portion of the increase in printing.
- The service awards category has been moved to the Employee Benefits department.

**PERFORMANCE INDICATORS**

<b>Indicator</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Est</b>
New Hires Processed	29	32	39	49
Health Insurance Coverage Updates Processed	218	220	224	225
FMLA Requests Processed	13	13	9	6
Workman's Compensation Claims Processed	8	11	15	10
Union Contracts Settled	1	4	0	2
Participants in 457 Plan	28	29	27	25
Participants in IMRF Voluntary Contributions	18	25	32	34

## EMPLOYEE BENEFITS (DEPARTMENT 800)

Submitted by: Ginger Harris, Livingston County Human Resources Director

### Employee Benefits Department was established by the County Board.

This department falls under the umbrella of Human Resources. This department tracks costs of insurance and other employee benefits.

#### **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 three plans through Blue Cross Blue Shield of Illinois; a \$1,000 deductible plan, a \$3,500 deductible plan, and in 2022, a \$6,000 HSA plan was added. Employees may choose to enroll themselves, their spouses, and/or their children. For 2023, 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.

#### **GOALS AND OBJECTIVES**

- Continue to explore employee benefits that contributes to the wholistic balance of our employees.
- Continue to explore training opportunities for the employees through the Learning Management System, Other departments, and area Community Colleges.
- Implement County-wide training designed to invest in the professional growth of the employees.

#### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

##### **Department: 800 Employee Benefits**

Department Official: Ginger Harris, Human Resources Director

Division: Employee Benefits

						Approved
		2020	2021	2022	2022	2023
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-800-3691-0000	Vending Machines	30	66		30	30
100-800-3691-0000	Credit Card Rebate			1,750	2,139	2,200
	Total Miscellaneous Revenue	30	66	1,750	2,169	2,230

	<b>REVENUE TOTAL</b>	<b>30</b>	<b>66</b>	<b>1,750</b>	<b>2,169</b>	<b>2,230</b>
100-800-4205-0000	Gen Fund Hlth Ins-ER Share	784,777	765,741	920,000	840,000	920,000
100-800-4207-0000	Gen Fund Life Ins-ER Share	2,557	2,579	3,000	2,550	3,000
100-800-4210-0000	Emp Wellness/Assistance	0	0	2,000	0	0
100-800-4212-0000	Employee Development Program	2,000	3,792	5,000	2,500	6,000
	Total Personnel Costs	789,334	772,113	930,000	845,050	929,000
100-800-4211-0000	Emp Incentive/Appreciation	8,036	9,866	11,750	10,000	11,750
100-800-4399-4803	Op Exp-Service Awards			5,750	5,750	6,750
	Total Commodities	8,036	9,866	17,500	15,750	18,500
	<b>EXPENDITURE TOTAL</b>	<b>797,370</b>	<b>781,979</b>	<b>947,500</b>	<b>860,800</b>	<b>947,500</b>

#### **REVENUE/EXPENDITURE ANALYSIS**

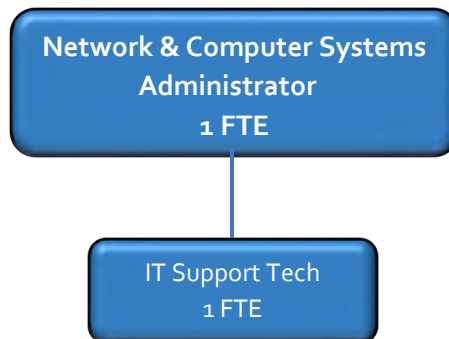
- In FY2022 the County started a new credit card program and there is a possibility for cash back after the end of the calendar year. It was decided that the revenue for this program would go to the Employee Benefits department to help defray the costs of Employee Incentives or Employee Development.
- In FY2022, the service awards were changed from plaques to a program called 'Select Your Gift'. This program continues to recognize employees who have reached the 5, 10, 15, 20, 25, 30, 35, and 40 years of service. Select Your Gift offers employees to view a variety of gifts on line and select the gift of their choice. Employees on their 1-year anniversary receive a Livingston County mug.
- 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 in FY2022).

#### **PERFORMANCE INDICATORS**

<b>Indicator</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Annual Premium paid by County per employee	\$7,241.16	\$7,520.88	\$7,240.32	\$8,262.88
Employees Eligible for Health, Dental, Vision	168	170	175	181
Employees Enrolled in Insurance	141	142	140	139

### **MISSION STATEMENT**

To assist county departments in implementing technology solutions that keep data and systems secure, reduce costs & waste and better enable the public to have positive and efficient interactions with our county government.



### **Information Technology Department positions: 2 FTE**

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.

## 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 the rest of the physical servers to virtual
- Segment networks for security
- Continue Security enhancements and training

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 119 Information Technology

Department Official: Jon Sear, Network & Computer Systems

Administrator

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
	Information Technology					
100-119-4101-5001	Director	94,527	96,411	99,620	99,620	102,940
100-119-4110-0000	Full-Time Wages		22,371	37,538	37,322	40,618
100-119-4120-0000	Part-time Wages	36,748	10,253	0	0	0
	Total Personnel Costs	131,276	129,034	137,158	136,942	143,558
100-119-4301-0000	Consulting Svcs	0	512	6,000	0	6,000
100-119-4302-0000	Data Processing Svcs	545	535	800	800	800
100-119-4305-4502	Other Prof/Tech Svcs- Comp/Website	5,888	5,819	6,000	5,900	6,000
100-119-4317-4403	Service Contracts- Enterprise Systems		90,472	80,000	90,000	105,000
100-119-4320-0000	Meetings Training Travel	500	95	3,000	100	3,000
100-119-4330-0000	Telephone	34,020	38,789	40,000	36,000	40,000
100-119-4330-4330	Cell Phone	1,200	875	900	600	900
	Total Contractual Svcs	42,153	137,097	136,700	133,400	161,700
100-119-4331-0000	Postage & Shipping	41	0	250	50	250
100-119-4401-0000	Office Supplies	1,237	0	1,300	500	1,300
100-119-4401-4401	Copy Machine Paper	7,114	11,285	13,500	11,500	13,500
100-119-4490-4403	Other Supplies Enterprise Systems	103,595	22,390	10,000	12,000	10,000
100-119-4490-4501	Other Supplies Comp Software	3,381	600	4,500	500	4,500

100-119-4490-4602	Other Supplies Comp					
	Hardware	38,554	3,464	40,500	35,000	40,500
	Total Commodities	153,922	37,739	70,050	59,550	70,050

#### **EXPENDITURE**

<b>TOTAL</b>	<b>327,351</b>	<b>303,870</b>	<b>343,908</b>	<b>329,892</b>	<b>375,308</b>
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#### **REVENUE/EXPENDITURE ANALYSIS**

- The increase in Personnel Costs is due to the wage increase approved by the County Board.
- The increase in Contractual Services is because of the addition of the Spillman Support Contract.

#### **PERFORMANCE INDICATORS**

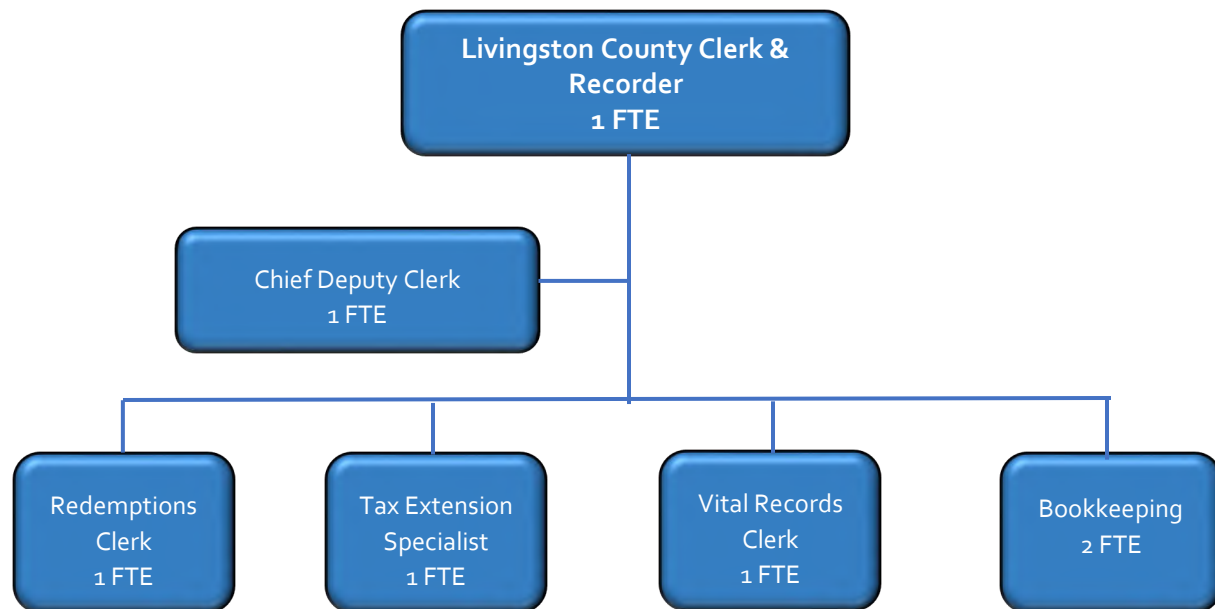
<b>Project</b>	<b>Outcome</b>
Spillman Updates	Updated Spillman to 2020.3 and 2021.1
Workstation Refresh	Upgraded/replaced approximately 20 workstations on our 5-year plan
Remote Court Hearings	Configure web-based court video integration with Department of Corrections
Cyber Training	Cyber Security training and monitoring
Remote Connectivity	Worked with offices for remote connectivity
Health & Education Building	Worked on the installation and configuration for the new Health & Education building
Public Safety Complex Camera Upgrade	Upgraded the jail camera and recording system
Guard 1 Upgrade	Maintain and upgrade the jail tracking software
Phone System Updates	Upgraded Mitel phone systems
Law & Justice Center X-ray Replacement	Upgraded the Law & Justice Center x-ray machine

<b>Systems Supported</b>	<b>FY2022 Estimated</b>
Websites supported/social media backup-supp	2/2
Approx. computers/servers/printers	300/25/80
Door controls – s2/jail	3/1
Phone systems	4
Firewalls	5
Email accounts	200
24x7 # of after-hours calls	125 to 150



### 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.



**County Clerk & Recorder Department positions: 7 FTE**

The County Clerk is required for all counties by the Illinois Constitution. Article VII, Section 4(c), "Each County shall elect a sheriff, county clerk and treasurer".

The duties and function of the County Clerk and Recorder are statutorily defined in the *Illinois Counties Code (55 ILCS 5/Div. 3-2 and 3-5)* and are as follows:

### 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
- **Bookkeeping** – In Livingston County, the County Clerk’s office works closely with the Finance Department on accounts payable and performs payroll functions for 7 divisions, consisting of 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](http://www.PropertyFraudAlert.com))** offering personal notification to the subscriber via email, or telephone call if a document is recorded in their name; and the requirement of a completed application and photo identification to obtain information or copies of original military records.
- **Data Access** – The County Recorder maintains and offers the following services for searching records on line, (1) **Laredo**, a subscription-based service for searching land records and (2) **Tapestry**, a pay as you go search service for land records. The County Clerk’s side offers an on-line service for ordering and purchasing copies of vital records. An on-line marriage license application, which streamlines the process and ensures the accuracy of the documents is also available for applicants to fill out prior to coming to the office.

## **GOALS AND OBJECTIVES**

- Maintain the County Clerk’s website with appropriate information and forms.
- Have started the process of 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.

## **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

### **Department: 120 County Clerk**

Department Official: Kristy Masching, County Clerk & Recorder

Division: General Administration

		2020	2021	2022	2022	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023</u>
100-120-3630-0000	Fees County Clerk	247,328	338,505	279,450	327,450	280,000
100-120-3630-3340	Fees County Clerk-Red Acct Int	25	28	50	50	25
100-120-3630-3423	Fees County Clerk-Garnishment	320	363	500	500	350
	Total Fees Fines & Charges for Svcs	247,672	338,895	280,000	328,000	280,375
	<b>REVENUE TOTAL</b>	<b>247,672</b>	<b>338,895</b>	<b>280,000</b>	<b>328,000</b>	<b>280,375</b>
100-120-4101-5001	County Clerk	70,072	71,075	71,800	71,800	74,300
100-120-4110-5011	Deputies Salaries	158,507	175,542	198,432	193,000	219,260
100-120-4110-5035	Contract Payout	5,561	2,916	800	2,000	800
100-120-4110-5098	Full-time Wages-Election Holiday					
100-120-4110-5099	Administrative Leave	10,020	752			
	Total Personnel Costs	244,160	250,285	271,032	266,800	294,360
100-120-4302-0000	Data Processing Svcs	10,911	8,411	8,600	8,600	10,000
100-120-4320-0000	Meetings Training Travel	604	1,086	2,000	1,100	2,000
100-120-4334-0000	Dues & Memberships	1,050	500	1,000	500	1,000
	Total Contractual Services	12,565	9,998	11,600	10,200	13,000
100-120-4331-0000	Postage & Shipping	4,145	5,003	6,680	5,500	6,680
100-120-4401-0000	Office Supplies	5,381	5,333	7,400	5,500	7,400
100-120-4401-4402	Office Supplies - Bookkeeping	1,664	4,383	4,600	4,500	4,600
	Total Commodities	11,190	14,719	18,680	15,500	18,680
	<b>EXPENDITURE TOTAL</b>	<b>267,915</b>	<b>275,002</b>	<b>301,312</b>	<b>292,500</b>	<b>326,040</b>

#### **REVENUE/EXPENDITURE 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.
- The County Clerk's Office employs a staff of 7 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 \$1.50/hr. approved by the County Board effective December 1, 2022. Since 2003, full time staff has been reduced by two with another position being reduced from 37.5 hours to 30 hours a week.
- Data Processing Services increased due to the start of a new five-year contract with our Real Estate and Mobile Home Tax Services software provider.

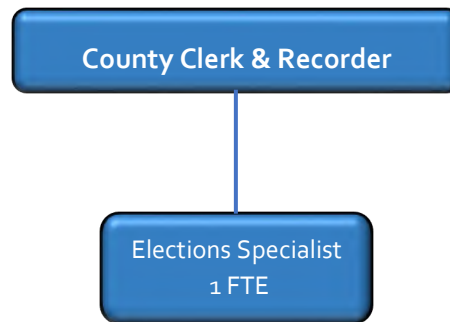
- Converted to the Department of Revenue My-Dec software process of electronically recording and applying the state and county real estate tax transfer stamps. This eliminates the expense and time of driving to Springfield for stamps.

#### **PERFORMANCE INDICATORS**

	<b>Indicator</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022 thru 8/31/22</b>
<b>Bookkeeping</b>	Paychecks Issued	6,397	6,301	4189
	AP Checks Processed	5,549	5,347	3838
<b>Recording</b>	Documents Recorded	6,791	7,740	5,330
	# of Laredo Users	16	23	29
	Property Fraud Alert	31	75	106
<b>Redemptions</b>	Parcels Redeemed	264	221	156
<b>Tax Extension</b>	Taxing Districts	206	204	204
<b>Vital Records</b>	Marriage Licenses Issued	170	170	124
	Birth Certificates # Certified Copies Issued	1,192	1,246	832
	Marriage Certificates # Certified Copies Issued	727	831	535
	Death Certificates # Certified Copies Issued	1,404	1,634	1,446

### **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.



### **Elections Department positions: 1 FTE**

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.

The duties and function of the Elections Department are statutorily defined in the *Election Code (10 ILCS 5)* and are as follows:

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **Election Law** – The County Clerk is the Election Authority for Livingston County. It is the responsibility of the Election Authority for the County to monitor and implement the changes in election law as approved by both the Federal and State Governments to assure compliance by the County in the election process. The election process (registration, voting and reporting) is in a constant status of change.
- **Recruitment and Training** – The Election Authority for the County is responsible for recruitment of enough volunteers in each precinct to work the polling places; that volunteers (election judges, election techs, election runners) are trained in election law, the election process and procedures; and on the equipment used to obtain and safeguard the voted ballot.
- **Precincts** – The Election Authority is responsible for the maintenance and updating of the boundary lines to reflect population changes within the precincts of Livingston County, and determine if additional precincts within a boundary line is necessary to facilitate the election process. Inspections of all polling facilities for adherence to the Americans with Disabilities Act are completed before every General Election.

- **Registration Files** – The Voter Registration information is maintained in the County Clerk’s Office and is updated daily 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.

## **GOALS AND OBJECTIVES**

- Maintain and update election files as it pertains to the election setup and processes (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 each election)
- 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 and State law.
- To engage in the State Board of Elections Cybersecurity initiatives in order to maintain a secure election system.

## **FISCALYEAR 2023 BOARD APPROVED BUDGET**

### **Department: 125 Elections**

Department Official: Kristy Masching, County Clerk & Recorder

Division: General Administration

<b><u>Budget Line Item</u></b>	<b><u>Account Description</u></b>	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>	<b><u>2022 Budget</u></b>	<b><u>2022 Estimated</u></b>	<b><u>Approved 2023 Budget</u></b>
100-125-3200-4125	Federal Grant-Elections	14,391	14,419	3,850	53,554	3,850
100-125-3200-8076	Federal Grant-COVID-19	26,893	2,000			
100-125-3300-4125	State of IL Grant-Elections	30,928	41,966	29,000	6,840	29,000
	Other Grants-CTCL					
100-125-3400-8074	COVID-19 Response	20,132				
	Total Grants	92,344	58,385	32,850	60,394	32,850

## **REVENUE TOTAL**

100-125-4110-5011	Deputies Salaries	33,110	33,304	36,309	36,309	39,385
100-125-4110-5035	Contract Payout	10,720	1,982	3,600	5,000	3,600
	Total Personnel Costs	43,830	35,286	39,909	41,309	42,985

100-125-4143-4103	Election Judge (Primary)	42,429	0	51,000	50,000	15,000
100-125-4143-4104	Election Judge (General)	59,709	49,621	51,000	50,000	51,000
	Total Election Personnel Costs	<i>102,138</i>	<i>49,621</i>	<i>102,000</i>	<i>100,000</i>	<i>66,000</i>
100-125-4332-4103	Primary Election Printing	7,889	0	7,500	7,500	7,500
100-125-4332-4104	General Election Printing	4,721	3,354	6,500	5,000	6,500
100-125-4317-4501	Service Contracts-Computer Software	20,000	20,000	21,000	21,000	22,200
100-125-4317-4602	Service Contracts-Computer Hardware	7,225	12,673	14,000	13,000	14,000
100-125-4403-4103	Election Supplies (Primary)	43,342	38,912	43,000	43,000	43,000
100-125-4403-4104	Election Supplies (General)	63,012	41,901	48,000	48,000	48,000
100-125-4404-0000	Voter Registration & Fees	61	15,615	18,500	15,000	40,000
	Total Contractual Services	<i>146,250</i>	<i>132,454</i>	<i>158,500</i>	<i>152,500</i>	<i>181,200</i>
100-125-4401-4751	County Supplies	48	378	500	400	500
100-125-4403-4107	State Election Grants	4,398	1,125			
100-125-4403-4108	Federal Election Grants	24,588	22,367	0	15,000	0
100-125-4490-0000	Election Equipment	800	15,685	16,000	16,000	16,000
	Total Commodities	<i>29,834</i>	<i>39,554</i>	<i>16,500</i>	<i>31,400</i>	<i>16,500</i>
100-125-4600-8074	Other Disb-CTCL COVID-19 Response		2,132			
	Total Miscellaneous Expenses	<i>0</i>	<i>2,132</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>EXPENDITURE TOTAL</b>		<b>322,052</b>	<b>259,047</b>	<b>316,909</b>	<b>325,209</b>	<b>306,685</b>

#### REVENUE/EXPENDITURE 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-\$30,000+ annually.
- 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 \$1.50/hr. as approved by the County Board effective December 1, 2022.
- The Primary Judges’ pay was reduced for FY2023 because in odd years there is no county-wide Primary Election. The City of Pontiac and South Streator would be the only entities eligible to have a Primary Election.
- Voter Registration & Fees was also increased to accommodate the expense for the statutorily mandated Permanent Vote by Mail notices which must be sent out to all the registered voters in the county prior to the General Elections in even-numbered years and Consolidated General Elections in odd-numbered years.



## PERFORMANCE INDICATORS

	2019 Consolidated	2020 Primary	2020 General	2021 Consolidated	2022 Primary	2022 General
Early Voting	157	707	3,278	223	642	n/a
Vote by Mail	35	208	3,524	117	173	558*
Grace Period	8	31	327	9	35	n/a
Total Votes Cast	2,861	6,126	17,734	3,857	7,444	n/a

\*Number of vote by mail applications received through 9/16/22

The Special Recording Fees Fund was established by state statute

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **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. This fund was created for automating the duties of the Recorder's Office and provides for electronic access to recorded documents.

### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

#### **Fund: 291 Special Recording Fees**

Responsible Official: Kristy Masching, County Clerk & Recorder

		2020	2021	2022	2022	Approved
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
291-000-3630-3321	Fees Cty Clk-Recording GIS	5,872	6,548	6,000	6,000	6,000
291-000-3630-3435	Fees Cty Clk-Recording Doc					
	Auto	142,479	169,923	140,000	140,000	140,000
	Total Fees Fines & Charges for Svcs	148,351	176,471	146,000	146,000	146,000
291-000-3801-1291	Interest CD	1,030	1,019	1,980	1,980	1,980
291-000-3803-1291	Interest NOW	70	15	20	20	20
	Total Interest	1,099	1,034	2,000	2,000	2,000
	<b>REVENUE TOTAL</b>	<b>149,450</b>	<b>177,505</b>	<b>148,000</b>	<b>148,000</b>	<b>148,000</b>
291-000-4600-0000	Recorder's Automation Expense	23,159	47,436	150,000	150,000	150,000
	Total Misc Expenses	23,159	47,436	150,000	150,000	150,000
	<b>EXPENDITURE TOTAL</b>	<b>23,159</b>	<b>47,436</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

### **REVENUE/EXPENDITURE 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.
- 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.

**FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$478,941	\$476,941	\$474,941

The Vital Records Fees Fund was established by state statute (55 ILCS 5/4-4001).

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **Additional Fees** – the statute 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. Monies 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.
- **Use of Fees** – the additional fee collected for certified copies of vital records must be used by the County Clerk to automate his or her office.

### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

#### **Fund: 292 Vital Records Fees**

Responsible Official: Kristy Masching, County Clerk & Recorder

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
292-000-3302-0000	IDPH Grant	1,688	1,666	1,500	1,500	1,500
	Total Grants	1,688	1,666	1,500	1,500	1,500
292-000-3630-1292	Fees	11,896	13,350	10,000	10,000	10,000
	Total Fees Fines & Charges for Svcs	11,896	13,350	10,000	10,000	10,000
292-000-3801-1292	CD Interest	105	86			
292-000-3803-1292	Interest NOW	10	4	10		
	Total Interest	116	90	10	0	0
	<b>REVENUE TOTAL</b>	<b>13,700</b>	<b>15,106</b>	<b>11,510</b>	<b>11,500</b>	<b>11,500</b>
292-000-4600-0000	Other Disbursements	2,079	9,656	25,000	25,000	25,000
	Total Miscellaneous Expenses					
	<b>EXPENDITURE TOTAL</b>	<b>2,079</b>	<b>9,656</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
292-000-4700-1100	Transfers Out to General Fund	(500)	(500)	0	0	0
	<b>Total Other Financing Sources (Uses)</b>	<b>(500)</b>	<b>(500)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### **REVENUE/EXPENDITURE 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.
- 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.

### **FUND BALANCE**

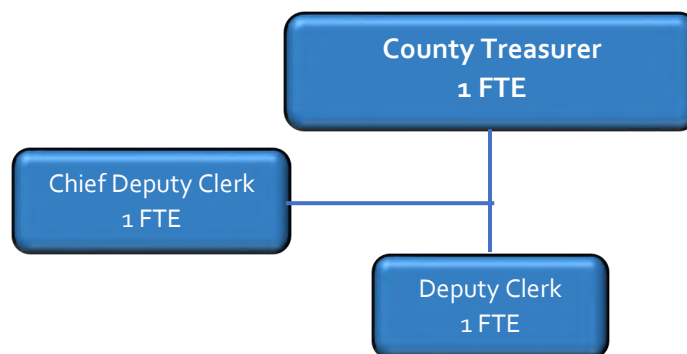
<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$43,289	\$29,789	\$16,289

## COUNTY TREASURER (DEPARTMENT 130)

Submitted by: M. Nikki Meier, Livingston County Treasurer

### MISSION STATEMENT

To serve the taxpayers and taxing districts of Livingston County by efficiently and accurately billing, collecting, and disbursing tax money. To ensure safety, liquidity and yield of all County funds.



### County Treasurer Department positions: 3 FTE

The Treasurer is required for all counties by the Illinois Constitution. Article VII, Section 4(c), "Each County shall elect a sheriff, county clerk and treasurer."

The duties and function of the County Treasurer are statutorily defined in the *Illinois Counties Code (55 ILCS 5/3-10)* and are as follows:

### 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 112 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.

## GOALS AND OBJECTIVES

- 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 7 business days this year. It took us 9 days in 2019.
- Will continue to mail out reminder postcards to tax payers before mailing delinquent notices to reduce the number of certified letters that must legally be mailed out. We again reduced the amount of real estate parcels that went to tax sale, from 192 to 180. However, mobile home parcels did increase from 22 to 34.
- Implemented using positive pay for the General Fund bank account. May implement for other accounts in the future.
- Updating the Investment policy is a main goal.
- Achieved our goal of providing online access to pay mobile home tax payments online to pay by credit card or e-check.
- Purchased a money counter to help reduce potential fraudulent currency.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 130 County Treasurer

Department Official: M Nikki Meier, County Treasurer

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-130-3001-3353	MH Penalties & Interest	7,944	18,648	5,000	10,000	10,000
100-130-3001-3354	RE Penalties & Interest	103,995	138,964	95,000	115,000	110,000
	Total Property Taxes	111,939	157,612	100,000	125,000	120,000
	<b>REVENUE TOTAL</b>	<b>111,939</b>	<b>157,612</b>	<b>100,000</b>	<b>125,000</b>	<b>120,000</b>
100-130-4101-5001	Treasurer Salary	70,065	71,083	71,800	71,800	74,300
100-130-4110-5011	Deputies Salaries	57,466	59,763	66,027	66,027	72,153
100-130-4110-5035	Contract Payout	776	670	500	500	500
100-130-4110-5099	Administrative Leave	606				
100-130-4120-5168	Part-time - Seasonal/Temp	2,350	2,720	3,002	3,002	3,302
	Total Personnel Costs	131,263	134,236	141,329	141,329	150,255
100-130-4302-0000	Data Processing Svcs	13,797	13,802	15,500	15,500	20,000



100-130-4320-0000	Meetings Training Travel	715	1,363	1,500	1,500	1,500
	Total Contractual Services	14,513	15,166	17,000	17,000	21,500
100-130-4401-0000	Office Supplies	6,446	6,011	9,000	9,000	9,000
	Tax Bill Supplies &					
100-130-4405-0000	Equipment	17,487	17,371	20,000	20,000	21,000
	Total Commodities	23,934	23,382	29,000	29,000	30,000
<b>EXPENDITURE TOTAL</b>		<b>169,709</b>	<b>172,784</b>	<b>187,329</b>	<b>187,329</b>	<b>201,755</b>

#### **REVENUE/EXPENDITURE ANALYSIS**

- The largest expenditure for the Treasurer's Department is wages.
- A data processing increase was requested to fully cover all 4 quarters of the Devnet contract in 2023.
- A tax bill supplies increase was requested to cover the rising cost in paper products and the proposed USPS postage increase (twice during 2023). USPS has not provided specific dates and amounts at this time.

#### **PERFORMANCE INDICATORS (Collector)**

Indicator	FY2019 payable in 2020	FY2020 payable in 2021	FY2021 payable in 2022 (Estimated)	FY2022 payable in 2023 (Projected)
Number of bills mailed	25,881	25,912	25,951	25,985
Number of days required to print & mail bills	5	5	7	6
Number of parcels sold at tax sale	192	180	175	175
Number of bank accounts reconciled per month	114	112	113	112
Total Tax Money Distributed (Aug-March)	\$72,561,036.23	\$75,011,169.17	\$75,313,098.58	\$75,500,000.00

**INDEMNITY – FUND 250**

Submitted by: M. Nikki Meier, Livingston County Treasurer

**The Indemnity Fund was established by state statute (35 ILCS 200/21-295).****FUNCTIONS 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.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET****Fund: 250 Indemnity**

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
250-000-3699-0000	Fees	9,330	7,360	8,000	8,000	8,000
	Total Fees Fines & Charges for Svc	9,330	7,360	8,000	8,000	8,000
250-000-3801-1250	CD Interest	6,478	1,855	992	1,500	1,500
250-000-3803-1250	Interest NOW	14	9	8	8	10
	Total Interest	6,492	1,864	1,000	1,508	1,510
<b>REVENUE TOTAL</b>		<b>15,822</b>	<b>9,224</b>	<b>9,000</b>	<b>9,508</b>	<b>9,510</b>

<b>EXPENDITURE TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$363,195	\$372,703	\$382,213

The County Board shall determine the amount to be retained in the Indemnity Fund. It shall not be less than 0.03% of the Equalized Assessed Value, or \$50,000, whichever is greater, and shall not be more than \$1,000,000.

The Treasurer Automation Fund was established by state statute (35 ILCS 200-21-245)

### FUNCTIONS MANDATED BY STATE STATUTE

- 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.

### FISCALYEAR 2023 BOARD APPROVED BUDGET

#### Fund: 251 Treasurer's Automation

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
251-000-3690-0000	Fees	51,355	6,423	6,500	6,500	6,500
251-000-3690-3436	Tax Sale Registration Fees	0	80	0	0	0
	Total Fees Fines & Charges for Svcs	51,355	6,503	6,500	6,500	6,500
251-000-3801-1251	CD Interest	71	51	42	42	45
251-000-3803-1251	Interest NOW	8	2	3	3	3
	Total Interest	79	54	45	45	48
	<b>REVENUE TOTAL</b>	<b>51,434</b>	<b>6,557</b>	<b>6,545</b>	<b>6,545</b>	<b>6,548</b>
251-000-4600-0000	Automation Costs	49,224	4,092	7,500	7,500	7,500
	Total Miscellaneous Expenses	49,224	4,092	7,500	7,500	7,500
	<b>EXPENDITURE TOTAL</b>	<b>49,224</b>	<b>4,092</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>

### **REVENUE/EXPENDITURE 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).
- Expenses consist of costs to the vendor to conduct the automated tax sale. There are no increases expected in this expenditure.

### **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$27,593	\$26,638	\$25,686

**WORKING CASH – FUND 800**

Submitted by: M. Nikki Meier, Livingston County Treasurer

**The Working Cash Fund was established by state statute (55 ILCS 5/Div. 6-29001)****FUNCTIONS MANDATED BY STATE STATUTE**

- 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.
- This fund acts as an emergency source of funding in the event any tax levied fund should have insufficient funds to meet its obligations. Must be repaid upon the first collections of property taxes.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET****Fund: 800 Working Cash**

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
800-000-3801-1800	CD Interest	2,059	1,211	490	490	500
800-000-3803-1800	Interest NOW	137	29	10	10	
	Total Interest	2,196	1,239	500	500	500
<b>REVENUE TOTAL</b>		<b>2,196</b>	<b>1,239</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**REVENUE/EXPENDITURE ANALYSIS**

- The only revenue is interest on investments
- There are no expenditures. 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.

**FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$577,109	\$577,609	\$578,109

## TAX SALE IN ERROR FUND

Submitted by: M. Nikki Meier, Livingston County Treasurer

The Tax Sale in Error Fund was established by state statute (35 ILCS 200/21-330)

### FUNCTIONS MANDATED BY STATE STATUTE

- 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.
- 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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: Tax Sale in Error

Responsible Official: M Nikki Meier, County Treasurer

	2020	2021	2022	2022	Approved
<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
Fees	6,720	5,610	7,000	7,000	7,000
Total Fees Fines & Charges for Svcs	6,720	5,610	7,000	7,000	7,000
Interest on Investments	228	33	200	200	200
Total Interest	228	33	200	200	200
<b>REVENUE TOTAL</b>	<b>6,948</b>	<b>5,643</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>
Disbursements	3,039	4,452	10,000	10,000	10,000
Total Court Order Expenses	3,039	4,452	10,000	10,000	10,000
<b>EXPENDITURE TOTAL</b>	<b>3,039</b>	<b>4,452</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

### REVENUE/EXPENDITURE ANALYSIS

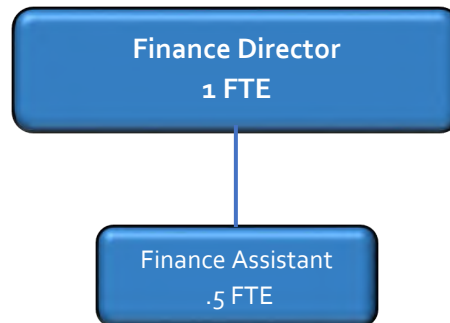
- With declining numbers of parcels sold at the annual tax sale of delinquent taxes, the Tax Sale in Error Fund fees have also declined.
- Court ordered expenditures vary each year from \$0 to a high of \$14,000.
- An average of 6 years' expenses has been used for budget purposes.

### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$71,299	\$68,499	\$65,699

**MISSION STATEMENT**

To assist County Officials as needed regarding improving operation and financial position of the County and to assist County Departments with their accounting and reporting questions and resolve issues as presented.



**Finance Department positions: 1.5 FTE**

The Finance Department was created in 2015 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.
- 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.

**GOALS AND OBJECTIVES**

- Review existing financial policies and procedures for updating and/or amendments in an effort to strengthen internal controls and to ensure that our policies and procedures are effective and efficient.
- Audit claims against the county and pay all valid claims through accounts payable or payroll.

- Continue to coordinate with Public Health to submit the Schedule of Expenditures of Federal Awards (if it is required) to the auditors.
- Work to achieve a clean audit for FY2022 with no findings.
- Continue with the administration of the County Credit Card Program.
- Receive Government Finance Officers Association recognition for budget presentation.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

**Department: 135 Finance**

Department Official: Diane Schwahn, Finance Director

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-135-4101-5001	Finance Director	58,267	59,465	66,000	66,000	75,285
100-135-4120-0000	Part-time Wages	11,524	8,199	17,420	15,000	18,980
	Total Personnel Costs	69,791	67,664	83,420	81,000	94,265
100-135-4320-0000	Meetings Training Travel	398	210	1,200	1,200	1,200
100-135-4334-0000	Dues & Memberships	550	550	550	550	550
	Total Contractual Svcs	948	760	1,750	1,750	1,750
100-135-4401-0000	Office Supplies	1,617	2,622	2,400	2,400	2,400
	Total Commodities	1,617	2,622	2,400	2,400	2,400
<b>EXPENDITURE TOTAL</b>		<b>72,356</b>	<b>71,046</b>	<b>87,570</b>	<b>85,150</b>	<b>98,415</b>

### REVENUE/EXPENDITURE ANALYSIS

- The largest expenditure for the Finance Department is for wages, constituting 95% of the total budget.
- The Finance Director's salary was increased after a proposal by the County Board Chairman. This was approved by the full board in October.
- The increase in part-time wages is due to the wage increase approved by the County Board for all non-contract employees.
- The Meetings/Training/Travel line item was increased in the previous year to allow for some external training – specifically in Financial Reporting. Hopefully in person training will resume fully in FY2023.



- The cost of supplies for the finance department consists of check stock, envelopes, forms and basic office supplies. These costs have gone up over the last 2 years, so an increase in that line item was approved in FY2022.

#### **PERFORMANCE INDICATORS**

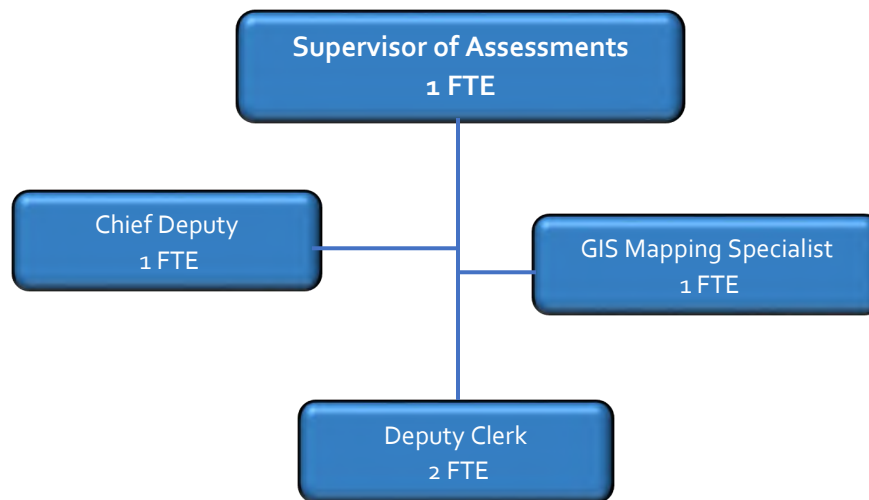
<b>Indicator</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022 (estimated)</b>	<b>FY2023 (projected)</b>
Receive a clean audit from external auditors	Yes	Yes	Yes	Yes
Invoices Audited (General Division)	4,305	4,322	4,300	4,500
Number of Checks Processed (General & Vehicle Fund)	2,605	2,208	2,000	1,900
Credit Card Transactions Processed	475	897	950	1,000
Number of 1099's Processed	76	70	75	n/a

## 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.



**Supervisor of Assessments Department positions: 5 FTE**

The duties and function of the Supervisor of Assessments are statutorily defined in the Property Tax Code (35 ILCS200/) and are as follows:

### **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)

## 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.
- In 2022, Vanguard Appraisals began the process of inspecting all commercial/industrial properties in the County. For the 2023 Assessment Year, that data will be used to analyze and revalue all properties within that classification. The goal of this project is to ensure we have current and up to date data on all properties and to ensure all commercial and industrial properties are assessed at their current market value.
- Monitor and direct the countywide valuation of real property for the purpose of real estate taxation by providing information, guidance and support to the nine (9) township assessors and the Board of Review.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 140 Supervisor of Assessments

Department Official: Shelly Renken, Supervisor of Assessments

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-140-3500-3437	State of IL Reimb - Assessor Salary	34,572	35,358	35,900	35,900	37,150
	Total State of IL Reimbursements	34,572	35,358	35,900	35,900	37,150
100-140-3657-0000	Fees Assessor	25,326	17,079	25,500	27,000	17,000
100-140-3657-4502	Fees Assessor- Comp/Website	12,670	16,410	10,500	12,000	16,000
	Total Fees Fines & Charges for Svcs	37,996	33,489	36,000	39,000	33,000
	<b>REVENUE TOTAL</b>	<b>72,567</b>	<b>68,848</b>	<b>71,900</b>	<b>74,900</b>	<b>70,150</b>
100-140-4101-5001	Assessor	69,613	70,980	71,800	71,800	74,300
100-140-4110-5011	Deputies Salaries	80,467	57,874	108,478	80,000	106,684
100-140-4110-5025	GIS Map Specialist	39,212	48,014	50,876	50,876	54,007
100-140-4110-5099	Administrative Leave	12,649				
100-140-4120-0000	Part-time Salaries	0	0	0	0	0
	Total Personnel Costs	201,941	176,868	231,154	202,676	234,991
100-140-4301-4741	Consulting Svcs-Appraisal	1,650	0	0	0	0
100-140-4302-0000	Data Processing Svcs	42,232	39,095	43,500	40,000	45,000

100-140-4305-5025	GIS Mapping	3,567	6,748	8,000	7,000	9,000
100-140-4320-0000	Meetings Training Travel	2,836	4,341	4,500	4,500	5,000
100-140-4332-4605	Printing-Legal Notices	3,108	7,779	10,000	6,600	37,000
100-140-4334-0000	Dues & Memberships	473	501	500	500	500
	Total Contractual Svcs	53,867	58,464	66,500	58,600	96,500
100-140-4322-0000	Mileage	22	104	600	350	500
100-140-4401-0000	Office Supplies	6,881	3,403	7,500	5,000	8,500
	Total Commodities	6,904	3,507	8,100	5,350	9,000
<b>EXPENDITURE TOTAL</b>		<b>262,712</b>	<b>238,839</b>	<b>305,754</b>	<b>266,626</b>	<b>340,491</b>

### **REVENUE/EXPENDITURE ANALYSIS**

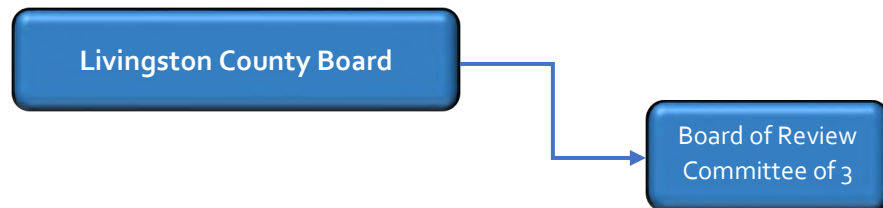
- In 2016, our office entered into an Inter-Governmental Agreement with Nebraska Township to take over the unfilled position of Township Assessor. That contract was renewed in 2020 for another four-year period. Per that contract, Nebraska reimburses the County \$12,950.00 per year plus mileage.
- We 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.
- Since 2023 is a Quadrennial Reassessment Year, the costs associated with that are obviously more than a normal year. The line items that fall under contractual services have been increased for this year to accommodate the extra costs associated with this, including mailing and publication.
- The Supervisor of Assessments Office employs 4 full time employees, including the Supervisor of Assessments and a Chief Deputy. The increase in personnel expenses for 2023 is a result of the \$1.50/hour wage increase for county employees as well as the creation of a position (Commercial Valuation Specialist) that will handle commercial assessments.

## PERFORMANCE INDICATORS

Indicator	FY2020	FY2021	FY2022 Estimated	FY2023 Projected
Number of Parcels	26,425	26,490	26,540	26,590
Parcel Combination/Splits	235	218	230	230
Real Estate Transactions Processed	1,740	1,995	2,000	2,000
Real Estate Declarations Processed	928	1,163	1,200	1,200
Assessment Appeals	65	50	70	500
<b>Exemptions</b>				
General Homestead Exemptions	10,009	10,030	10,050	10,070
Senior Homestead Exemptions	3,350	3,321	3,350	3,350
Senior Assessment Freeze Exemptions	1,495	1,352	3,350	3,350
Home Improvement Exemptions	230	203	225	225
Disabled Person Exemptions	230	220	225	225
Disabled Veterans Exemptions	200	195	195	195
Non-Homestead Exemptions	740	745	750	750
<b>Total Exemptions</b>	<b>16,254</b>	<b>16,066</b>	<b>16,195</b>	<b>16,215</b>

### **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.



The duties and function of the Board of Review are statutorily defined in the Property Tax Code (35 ILCS 200/6).

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **Requirements** - 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.
- **Hearings** - 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** – The Board of Review will represent 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.

### **GOALS AND OBJECTIVES**

- 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.
- 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.
- The Board of Review convened in July of 2022 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.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 141 Board of Review

Department Official: Shelly Renken, Supervisor of Assessments

Division: General Administration

		2020	2021	2022	2022	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
100-141-4140-0000	Board Per Diem	14,922	14,922	15,200	14,922	15,220
	Total Personnel Costs	14,922	14,922	15,200	14,922	15,220
100-141-4301-4741	Consulting Svcs- Appraisal	10,000	4,515	10,000	7,500	10,000
100-141-4320-0000	Meetings Training Travel	0	0	270	270	270
	Total Contractual Svcs	10,000	4,515	10,270	7,770	10,270
100-141-4322-0000	Mileage	485	309	1,000	500	1,000
	Total Commodities	485	309	1,000	500	1,000
<b>Total</b>		<b>25,407</b>	<b>19,746</b>	<b>26,470</b>	<b>23,192</b>	<b>26,490</b>

### REVENUE/EXPENDITURE ANALYSIS

- There is no revenue associated with the Board of Review Budget.
- The Board of Review has very little by way of expenses. Expenses are related primarily to Board Member salaries, travel and continuing education needed to perform the Board's tasks effectively.
- 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.

### PERFORMANCE INDICATORS

Indicator	FY2020	FY2021	FY2022 Estimated	FY2023 Projected
Certificates of Error	172	135	140	140
Assessment Appeals	65	50	70	300
Board of Review Actions	337	150	150	200
Homestead Exemptions	16,254	16,066	16,195	16,215
Property Tax Appeal Board Appeals	13	12	12	20
Assessment Books Certified to County Clerk	2/2/2021	2/4/2022	2/4/2023	2/4/2024

**The GIS Automation Fund was established pursuant to Illinois Counties Code (55 ILCS 5/3/5-18).**

The GIS Fee is a flat fee per recorded document and 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.

***FUNCTIONS ESTABLISHED BY COUNTY BOARD***

- **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.

***GOALS AND OBJECTIVES***

- 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.
- Complete all parcel updates successfully for deeds recorded in 2023 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.
- Work with Assessment Office to ensure all updates are completed prior to rolling to the next tax year.



- Continue to work in conjunction with the Cities and Villages to maintain their Map Viewers on site to ensure accurate, up-to-date data.
- For 2023 we will be upgrading our GIS software from ArcGIS to ArcGIS Pro and migrating to a parcel fabric environment. This is a necessary change as the older software will not be supported in the years to come.
- The goal was to get on a regular flight schedule. Therefore, new flights will be done again in 2023 and 2026. Updated flights are an essential tool of our office.
- Provide transparency and ease of access to public information.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

**Fund: 293 GIS Automation Fees**

Responsible Official: Shelly Renken, Supervisor of Assessments

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
	<b>Beginning Fund Balance</b>	<b>104,984</b>	<b>127,429</b>	<b>156,344</b>	<b>163,829</b>	<b>240,591</b>
293-000-3630-1293	Fees	111,160	123,953	98,190	124,000	118,000
293-000-3657-5025	Fees for Mapping Projects	2,746	8,859	8,000	3,000	3,000
	Total Fees Fines & Charges for Svcs	<i>113,906</i>	<i>132,812</i>	<i>106,190</i>	<i>127,000</i>	<i>121,000</i>
293-000-3801-1293	CD Interest	467	297	600	600	600
293-000-3803-1293	Interest NOW	40	15	38	38	38
	Total Interest	<i>507</i>	<i>313</i>	<i>638</i>	<i>638</i>	<i>638</i>
	<b>REVENUE TOTAL</b>	<b>114,412</b>	<b>133,125</b>	<b>106,828</b>	<b>127,638</b>	<b>121,638</b>
293-000-4600-0000	GIS Expenditures	49,262	49,262	52,761	0	65,385
	Total Misc Expenses	<i>49,262</i>	<i>49,262</i>	<i>52,761</i>	<i>0</i>	<i>65,385</i>
	<b>EXPENDITURE TOTAL</b>	<b>49,262</b>	<b>49,262</b>	<b>52,761</b>	<b>0</b>	<b>65,385</b>
293-000-4700-1100	Transfer to General Fund	(42,706)	(47,463)	(50,876)	(50,876)	(54,007)
	<b>Total Other Financing (Uses)</b>	<b>(42,706)</b>	<b>(47,463)</b>	<b>(50,876)</b>	<b>(50,876)</b>	<b>(54,007)</b>

## **REVENUE/EXPENDITURE 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.
- Currently Livingston County collects \$20 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.
- 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.
- The Transfer to the General Fund is to cover the wages of the GIS Mapping Specialist.

## **PERFORMANCE INDICATORS**

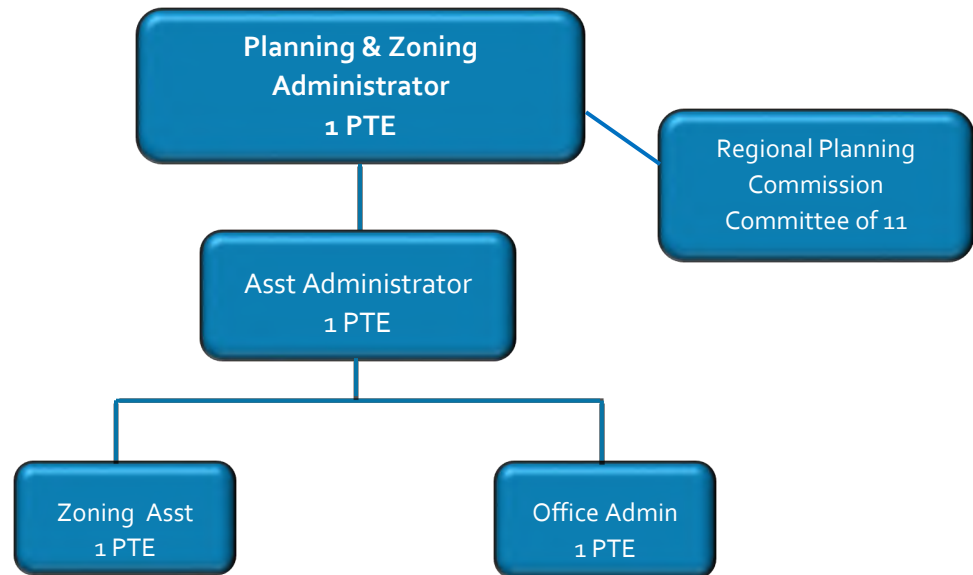
Indicator	FY2020	FY2021	FY2022 Estimated	FY2023 Projected
Number of Parcels	26,425	26,490	26,540	26,590
Parcel Combination/Splits	235	218	230	230
Real Estate Transactions Processed	1,740	1,995	2,000	2,000

## **FUND BALANCE**

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$163,829	\$240,591	\$242,837

### MISSION STATEMENT

To assist the County Board in preparing and managing effective policies, plans and programs related to land use and development; to provide quality service to the public within the limits of available resources.



Regional Planning & Zoning positions: 1 FTE – responsibilities of Administrator & Assistant are split with Solid Waste and ESDA departments

### FUNCTIONS ESTABLISHED BY COUNTY BOARD

- **Administration of Land Use Controls** - The Regional Planning office administers the traditional major land use controls through zoning and subdivision regulations. 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.
- **Property Development** - Ongoing communication between the Zoning Administrator and the property developer, beginning when there is a proposed development. 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.

## GOALS AND OBJECTIVES

- Accept and review applications for new construction and property improvements to ensure that these conform with the Livingston County Zoning Regulations, the Livingston County Flood Hazard Development ordinance, and other known relevant regulations.
- Review and update of planning documents of the Livingston County Comprehensive Plan, Livingston County Zoning Regulations, and the Livingston County Subdivision Regulations.
- Continue to monitor state regulations in regard to solar farms.
- Maintain a high degree of professionalism in relations with the public, other jurisdictions, other County Departments, other Department staff, and the County Board.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 142 Regional Planning/Zoning

Department Official: Chuck Schopp, Regional Planning/Zoning Administrator

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-142-3651-3401	Improvement Location Permits	4,855	8,284	4,000	8,150	5,000
100-142-3651-3402	Advertising			950		
100-142-3651-3403	Variance Permits	884	207			400
100-142-3651-3404	Zoning Cases	225	504	500	200	500
100-142-3651-3428	Special Use Permits	1,109	391	500	200	500
100-142-3651-9998	Miscellaneous Fees		60	50	50	50
	Total Fees Fines & Charges for Svcs	7,073	9,445	6,000	8,600	6,450
	<b>REVENUE TOTAL</b>	<b>7,073</b>	<b>9,445</b>	<b>6,000</b>	<b>8,600</b>	<b>6,450</b>
100-142-4101-5001	Director	24,610	24,591	18,389	18,389	19,194
100-142-4101-5003	Assistant Director	0	11,567	20,030	20,030	21,282
100-142-4110-5099	Administrative Leave	187	62			
100-142-4120-0000	Part-time Wages	9,093	7,414	7,623	6,900	8,013
100-142-4120-5015	Part-time Wages-Secretary	5,993	2,417	7,530	0	7,800
100-142-4140-0000	Planning Comm Per Diem	650	1,000	3,500	1,500	3,500
	Total Personnel Costs	40,533	47,052	57,072	46,819	59,789
100-142-4302-0000	Data Processing Services			5,583	5,583	5,583
100-142-4320-0000	Meetings Training Travel	25	75	400	100	400
100-142-4332-4605	Printing - Legal Notices	1,350	1,511	2,800	1,800	2,800
	Total Contractual Svcs	1,375	1,586	8,783	7,483	8,783
100-142-4322-0000	Mileage	5,651	5,378	8,000	4,000	8,000
100-142-4331-0000	Postage	800	1,265	1,300	1,300	1,300

100-142-4401-0000	Office Supplies	1,045	649	1,450	725	1,450
	Total Commodities	7,496	7,293	10,750	6,025	10,750
<b>EXPENDITURE TOTAL</b>		<b>49,403</b>	<b>55,931</b>	<b>76,605</b>	<b>60,327</b>	<b>79,322</b>

#### **REVENUE/EXPENDITURE ANALYSIS**

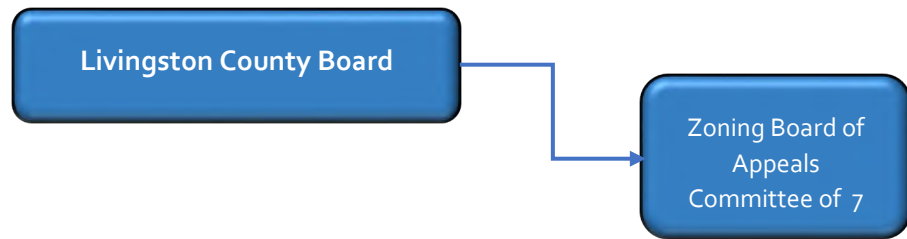
- Revenue is dependent on property improvement activity and is difficult to predict. Anticipate property improvement similar as to the last year.
- The increase in Personnel Services is due to the wage increase approved by the County Board.

#### **PERFORMANCE INDICATORS**

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Estimated
Applications/Permits	153	171	165
Inquiries	Approx. 750	Approx. 750	Approx. 750

## ZONING BOARD OF APPEALS (DEPARTMENT 143)

Submitted by: Charles Schopp, Livingston County Zoning Commissioner



The duties and function of the Zoning Board of Appeals are statutorily defined in the Illinois Municipal Code (65 ILCS 5/11-13-3).

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **Hearings** – The Board of Appeals shall hear and decide appeals in regard to the enforcement of any ordinance. This Board of Appeals is required to hold public hearings regarding variance, special use, zoning map amendment and zoning text amendment cases.

### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

#### **Department: 143 Zoning Board of Appeals**

Department Official: Chuck Schopp, Regional Planning/Zoning Administrator

Division: General Administration

		2020	2021	2022	2022	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
100-143-4140-0000	Per Diem	2,680	2,440	3,360	2,500	3,360
	Total Personnel Costs	2,680	2,440	3,360	2,500	3,360
100-143-4322-0000	Mileage	1,300	984	1,250	1,250	1,250
	Total Commodities	1,300	984	1,250	1,250	1,250
<b>EXPENDITURE TOTAL</b>		<b>3,980</b>	<b>3,424</b>	<b>4,610</b>	<b>3,750</b>	<b>4,610</b>

### **REVENUE/EXPENDITURE 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.

**PERFORMANCE INDICATORS**

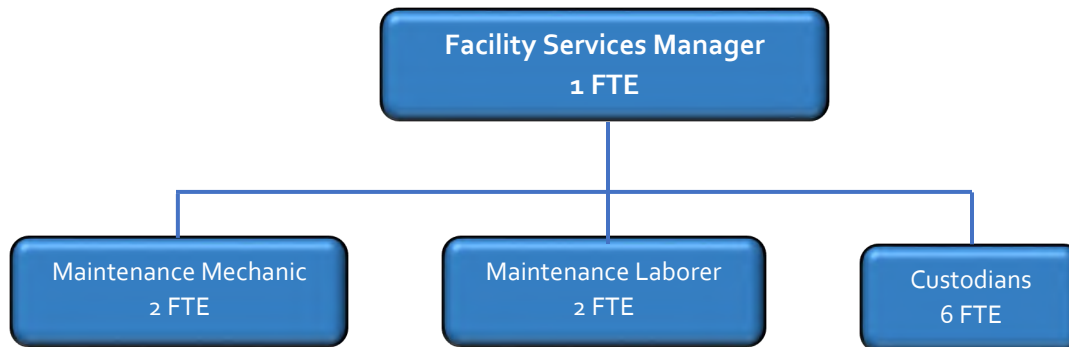
Indicator	FY2020 Actual	FY2021 Actual	FY2022 Estimated
New Zoning Cases Reviewed	16	17	20
Existing Zoning Cases Reviewed	11	14	23

## FACILITY SERVICES (MAINTENANCE) – MULTIPLE DEPARTMENTS

Submitted by: Don Verdun, Livingston County Facility Services Manager

### MISSION STATEMENT

The Maintenance Department will work to provide a safe, clean, and comfortable environment in all County buildings for County employees and visitors.



**Maintenance Department positions: 11 FTE**

The Maintenance Division consists of 8 “departments” – a general maintenance department, a department for each of the 6 buildings, and a department for utilities. Each of these departments has its own budget.

The duties and functions of the Maintenance Division are established by the County Board as follows:

### 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.



## GOALS AND OBJECTIVES

- Continuous training and cross-training for laborers/mechanics.
- Web training for laborers/mechanics
- Training staff to operate new system at the Public Safety Complex

## FISCAL YEAR 2023 BOARD APPROVED BUDGETS

### Department: 150 Maintenance General

Department Official: Vacant

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-150-4101-5001	Maint Supervisor's Wages	66,725	67,894	71,386	71,386	68,513
100-150-4110-5020	Maintenance Labor	156,146	141,477	149,594	115,000	172,468
100-150-4110-5021	Custodial Wages	103,598	107,813	112,879	132,454	166,419
100-150-4110-5099	Administrative Leave	1,262				
100-150-4125-8076	Hazard Pay-COVID	3,947				
100-150-4130-0000	Overtime	0	3,852	4,000	4,000	4,000
	Total Personnel Costs	331,678	321,036	337,859	322,840	411,400
100-150-4313-4323	Equip Maint/Repairs	85	1,206	2,500	1,000	2,500
100-150-4315-4323	Rental/Lease Equipment	0	0	500	0	500
100-150-4316-0000	Life Safety	175	0	1,000	0	1,000
100-150-4317-0000	Service Contracts	47,123	50,121	7,556	5,000	7,556
100-150-4317-4711	Service Contracts-Energy Savings Program	0	0	8,474	0	0
100-150-4320-0000	Meetings-Training Travel	0	0	3,000	0	3,000
100-150-4330-4330	Telephone-Cell Phone					1,920
	Total Contractual Svcs	47,383	51,327	23,030	6,000	16,476
100-150-4401-0000	Office Supplies	80	0	250	268	250
100-150-4490-4490	Tools	1,846	1,042	2,000	1,200	2,000
100-150-4490-4492	Grounds Supplies			0	1,800	
	Total Commodities	1,926	1,042	2,250	3,268	2,250
	<b>EXPENDITURE TOTAL</b>	<b>380,987</b>	<b>373,404</b>	<b>363,139</b>	<b>332,108</b>	<b>430,126</b>

**Department: 160 Maintenance Courthouse**

Department Official: Vacant

Division: General Administration

		2020	2021	2022	2022	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023</u>
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-160-4313-4320	Building Maint/Repairs	318	1,868	5,000	2,000	5,000
100-160-4313-4322	Elevator Maint/Repairs	2,482	0	0	0	0
100-160-4313-4323	Equipment Maint/Repairs	6,580	9,898	9,504	9,504	9,504
100-160-4316-0000	Life Safety	2,220	5,606	6,500	5,500	6,500
100-160-4317-0000	Service Contracts	3,819	13,457	7,920	9,000	14,000
	Total Contractual Services	15,420	30,829	28,924	26,004	35,004
100-160-4440-0000	Cleaning Supplies	3,195	1,591	2,500	2,000	2,500
100-160-4490-4492	Supplies-Grounds	286	2,716	1,270	1,000	1,270
	Total Commodities	3,481	4,308	3,770	3,000	3,770
<b>EXPENDITURE TOTAL</b>		<b>18,902</b>	<b>35,137</b>	<b>32,694</b>	<b>29,004</b>	<b>38,774</b>

**Department: 165 Maintenance Law & Justice Center**

Department Official: Vacant

Division: General Administration

		2020	2021	2022	2022	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023</u>
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-165-4313-4320	Building Maint/Repairs	2,858	2,903	13,500	3,000	13,500
100-165-4313-4322	Elevator Maint/Repairs	9,526	0	0	0	0
100-165-4313-4323	Equipment Maint/Repairs	19,024	17,228	20,000	17,000	20,000
100-165-4316-0000	Life Safety	3,095	14,231	15,500	8,000	15,500
100-165-4317-0000	Service Contracts	32,295	17,238	24,920	20,000	24,920
	Total Contractual Services	66,797	51,600	73,920	48,000	73,920
100-165-4440-0000	Cleaning Supplies	4,374	5,261	4,500	4,500	4,500
100-165-4490-0000	Other Supplies	26	38	500	50	500
100-165-4490-4492	Other Supplies - Grounds	0	773	500	500	500
	Total Commodities	4,400	6,072	5,500	5,050	5,500
<b>EXPENDITURE TOTAL</b>		<b>71,197</b>	<b>57,672</b>	<b>79,420</b>	<b>53,050</b>	<b>79,420</b>

**Department: 168 Maintenance Public Safety Complex**

Department Official: Vacant

Division: General Administration

		2020	2021	2022	2022	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
100-168-4313-4320	Building Maint/Repairs	9,944	33,867	15,000	12,000	15,000
100-168-4313-4322	Elevator Maint/Repairs	2,646	0	0	0	0
100-168-4313-4323	Equipment Maint/Repairs	15,922	52,895	32,000	32,000	32,000
100-168-4316-0000	Life Safety	9,814	9,457	19,000	13,000	19,000
100-168-4317-0000	Service Contracts	12,038	27,387	15,920	16,000	17,000
	Total Contractual Svcs	50,365	123,606	81,920	73,000	83,000
100-168-4440-0000	Cleaning Supplies	1,017	3,028	2,550	3,500	4,000
100-168-4490-4492	Other Supplies - Grounds	14	494	1,000	800	1,000
	Total Commodities	1,031	3,522	3,550	4,300	5,000
<b>EXPENDITURE TOTAL</b>		<b>51,396</b>	<b>127,127</b>	<b>85,470</b>	<b>77,300</b>	<b>88,000</b>

**Department: 175 Maintenance Water Street**

Department Official: Vacant

Division: General Administration

		2020	2021	2022	2022	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
100-175-4313-4320	Building Maint/Repairs	2,632	36	3,000	500	3,000
100-175-4313-4323	Equipment Maint/Repairs	1,269	2,552	4,000	1,500	4,000
100-175-4316-0000	Life Safety	949	843	500	1,000	1,000
100-175-4317-0000	Service Contracts	2,556	3,773	7,420	6,000	7,420
	Total Contractual Svcs	7,406	7,204	14,920	9,000	15,420
100-175-4440-0000	Cleaning Supplies	159	0	500	200	500
100-175-4490-4492	Grounds Maintenance	300	0	500	300	500
	Total Commodities	459	0	1,000	500	1,000
<b>EXPENDITURE TOTAL</b>		<b>7,865</b>	<b>7,204</b>	<b>15,920</b>	<b>9,500</b>	<b>16,420</b>

**Department: 180 Torrance Avenue**

Department Official: Vacant

Division: General Administration

							Approved
		2020	2021	2022	2022	2023	
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>	
100-180-4313-4320	Building Maint/Repairs			2,000	1,000	1,000	
100-180-4313-4323	Equipment Maint/Repairs			1,400	700	700	
100-180-4316-0000	Life Safety			500	250	250	
100-180-4317-0000	Service Contracts			2,500	1,250	1,250	
	Total Contractual Svcs	0	0	6,400	3,200	3,200	
100-180-4440-0000	Cleaning Supplies			250	125	125	
100-180-4490-4492	Grounds Maintenance			250	125	125	
	Total Commodities	0	0	500	250	250	
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>6,900</b>	<b>3,450</b>	<b>3,450</b>	

**Department: 490 Maintenance Health & Education Building**

Department Official: Vacant

Division: Public Health and Welfare

							Approved
		2020	2021	2022	2022	2023	
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>	
100-490-4110-5021	Custodial Wages					31,200	
	Total Personnel Costs					31,200	
100-490-4313-4320	Building Maint/Repairs	6,443	2,315	3,000	4,000	3,000	
100-490-4313-4322	Elevator Maint/Repairs	300		0	0	0	
100-490-4313-4323	Equipment Maint/Repairs	7,856	2,681	8,204	2,000	8,204	
100-490-4316-0000	Life Safety	2,888	3,043	2,500	2,500	2,500	
100-490-4317-0000	Service Contracts	8,780	10,654	57,620	18,000	10,000	
	Total Contractual Svcs	26,268	18,694	71,324	26,500	23,704	
100-490-4440-0000	Cleaning Supplies	2,865	3,823	3,500	5,000	3,500	
100-490-4490-4492	Grounds Maintenance	216	433	1,000	1,000	1,000	
	Total Commodities	3,081	4,256	4,500	6,000	4,500	
<b>EXPENDITURE TOTAL</b>		<b>29,349</b>	<b>22,950</b>	<b>75,824</b>	<b>32,500</b>	<b>59,404</b>	

**Department: 185 Facilities Systems**

Department Official: Vacant

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	2020	2021	2022	2022	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
100-185-4430-3351	Electricity Water St	10,146	9,672	12,000	10,000	10,000
100-185-4430-4160	Electricity Courthouse	18,225	18,341	12,000	19,000	18,000
100-185-4430-4165	Electricity Law & Justice Center	75,835	86,226	56,000	88,000	85,000
100-185-4430-4168	Electricity Public Safety Complex	123,991	122,663	100,000	125,000	122,000
100-185-4430-4180	Electricity Torrance Ave			10,000	10,400	10,000
100-185-4430-4190	Electricity Health Bldg	25,484	25,004	20,000	24,693	20,000
100-185-4431-3351	Gas Water St	2,950	3,342	6,000	6,000	6,000
100-185-4431-4160	Gas Courthouse	7,773	10,485	17,000	18,000	17,000
100-185-4431-4165	Gas Law & Justice Center	10,578	14,862	25,000	25,000	25,000
100-185-4431-4168	Gas Public Safety Complex	26,017	32,690	56,100	54,000	56,100
100-185-4431-4180	Gas Torrance Ave			4,000	4,000	4,000
100-185-4431-4190	Gas Health Bldg	12,248	15,913	16,000	20,000	15,500
100-185-4432-3351	Water & Sewer Water St	880	850	1,000	1,200	1,000
100-185-4432-4160	Water & Sewer Courthouse	5,021	5,702	5,500	5,000	5,500
100-185-4432-4165	Water & Sewer Law & Justice Center	15,507	22,396	12,500	12,500	20,000
100-185-4432-4168	Water & Sewer Public Safety Complex	56,018	72,510	38,000	38,000	66,000
100-185-4432-4180	Water & Sewer Torrance Ave			1,600	1,600	1,600
100-185-4432-4190	Water & Sewer Health Bldg	6,944	6,026	3,400	3,400	3,400
Total Contractual Svcs		397,617	446,681	396,100	465,793	486,100
<b>Total</b>		<b>397,617</b>	<b>446,681</b>	<b>396,100</b>	<b>465,793</b>	<b>486,100</b>

**REVENUE/EXPENDITURE 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 Maintenance Department (150) except for one Custodian position. This position is dedicated solely to the new Health & Education building.
- Contractual services were increased for the Historic Courthouse, Public Safety Complex and Water Street based on the trend of these expenses. This included Service Contracts for the Courthouse and Safety Complex and Life Safety for the Water Street building.
- There was also a slight increase in the Commodities for the Public Safety Complex. This is for an increase in cleaning supplies.

- In FY2022 the Torrance Avenue building department was added. This part of the old Health & Education Building was always rented out and will continue to be rented even when the Public Health portion of that building is demolished. The County will be responsible for maintaining the building.
- Utilities have increased significantly over the last couple of years, so the budget lines for all utilities have been increased for FY2023.

#### ***PERFORMANCE INDICATORS***

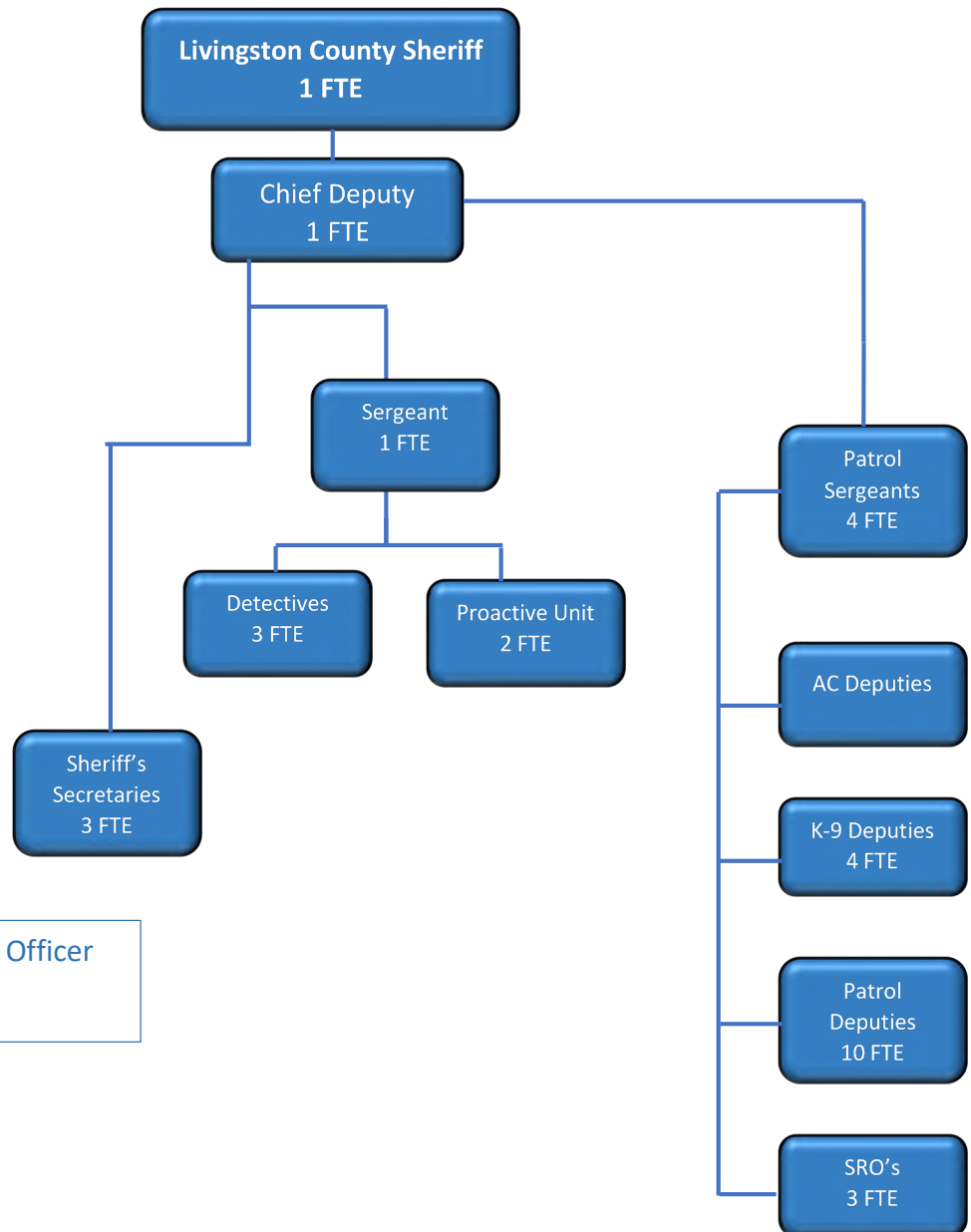
<b>Indicator</b>	<b>FY2021 Actual</b>	<b>FY2022 Projected</b>	<b>FY2023 Budgeted</b>
Total square footage of buildings maintained	243,502	234,212	234,212
Total budget for repair and maintenance line items	\$127,449	\$86,204	\$117,408

## COUNTY SHERIFF (DEPARTMENT 200)

Submitted by: Jeff Hamilton, 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.



SRO= School Resource Officer  
AC= Animal Control

County Sheriff's Department positions: 32 FTE

The County Sheriff is required for all counties by the Illinois Constitution. Article VII, Section 4(c), "Each County shall elect a sheriff, county clerk and treasurer".

The duties and function of the County Sheriff are statutorily defined in the *Illinois Counties Code (55 ILCS 5/Dev.3-6)* and are as follows:

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **Duties** – The Sheriff shall be a 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.
- **Administration** - The County Sheriff 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 ESTABLISHED BY THE 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 on housing Federal 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.

### **GOALS AND OBJECTIVES**

- Continue to expand on the Sheriff's safe school initiative with more training for officers and provide police presence in the schools that the Sheriff's office is responsible for.
- Continue 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.
- Communication with Enbridge/Benevity to secure grants and property to benefit the Sheriff's Department and Livingston County.
- 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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

**Department: 200 Sheriff**

Department Official: Jeff Hamilton, County Sheriff

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-200-3640-1263	Sheriff Fees-Court Security			60,000	60,000	60,000
	Sheriff Fees-Failure to Appear					
100-200-3640-3007	Warrant	1,820	5,740	7,000	6,000	7,000
100-200-3640-3341	Sheriff Fees-Justice Benefits	3,800	4,400	4,000	4,000	4,000
100-200-3640-3427	Sheriff Fees-Town Contracts	60,000	40,000	40,000	40,000	40,000
	Sheriff Fees-School Resource					
100-200-3640-3429	Officer	120,041	152,316	150,000	152,267	150,000
100-200-3640-3431	Sheriff Fees-Civil Process	28,779	22,067	50,000	25,000	50,000
100-200-3640-3517	Sheriff Fees-Bond Fees		200	1,000	1,000	1,000
100-200-3642-0000	Inmate Lodging Out of County	213				
100-200-3643-0000	Inmate Lodging Federal	2,980,185	2,503,637	2,800,000	2,900,000	2,900,000
	Total Fees Fines & Charges for Svcs	3,194,837	2,728,360	3,112,000	3,188,267	3,212,000
	Sheriff Fees-Police Training					
100-200-3640-3347	Reimb	1,116	12,040		7,000	
	Sheriff Fees-IDOC Mileage					
100-200-3640-3355	Reimb	921	260	2,000	1,500	1,500
	State of IL Reimb-Sheriff's					
	Salary				24,164	100,674
	Total State of IL Reimb	2,037	12,300	2,000	32,664	102,174
100-200-3840-4726	Donations-K-9 Unit	5,017	21,785			
100-200-3874-0000	Sheriff Misc	5,130	4,170		1,380	4,000
	Total Misc Revenue	10,147	25,955	0	1,380	4,000
<b>REVENUE TOTAL</b>		<b>3,207,021</b>	<b>2,766,615</b>	<b>3,114,000</b>	<b>3,222,311</b>	<b>3,318,174</b>

100-200-4101-5001	Sheriff's Salary	85,330	86,333	87,000	130,788	151,003
100-200-4101-5004	Chief Deputy					90,473
100-200-4101-5008	Command Staff	165,254	167,901	174,845	121,626	
100-200-4110-5011	Deputies Salaries	1,632,500	1,610,064	1,709,506	1,709,506	1,940,261
100-200-4110-5015	Secretaries	92,808	89,245	91,975	91,975	109,301
100-200-4110-5031	Sheriff Deputies Paid Holidays	15,114	8,550	10,000	25,000	
100-200-4110-5035	Contractual Buy Out	122,565	130,514	140,423	130,000	125,000
100-200-4110-5098	Election Day Holiday	5,262				
100-200-4110-5099	Administrative Leave Pay	10,887	423			
100-200-4125-8076	Hazard Pay COVID	26,405				
100-200-4130-0000	Sheriff's Deputies Overtime	61,535	58,500	60,000	55,000	60,000
100-200-4130-5019	Overtime-P2D2 Grant		6,592			
100-200-4140-5160	Per Diem - Merit Commission	400	700	1,000	500	1,000
	Total Personnel Costs	2,218,060	2,158,821	2,274,749	2,264,395	2,477,038
	Other Prof/Tech Svcs -					
100-200-4305-4727	Investigative	3,019	3,331	3,750	3,750	6,750
100-200-4313-4325	Radio Maintenance	29,839	30,457	35,000	30,000	35,000
	Meetings-Training Travel					
100-200-4320-0000	Expenses	23,666	20,996	30,000	25,000	55,000
100-200-4330-4330	Cell Phone					24,000
100-200-4334-0000	Dues	824	3,395	2,500	1,600	2,500
	Total Contractual Svcs	57,348	58,179	71,250	60,350	123,250
100-200-4211-0000	Employee Appreciation	7,219	1,187			2,000
100-200-4399-4726	Operating Exp-K-9 Unit	2,731	29,847	8,000	6,000	8,000
100-200-4399-5019	Operating Exp-P2D2		17,331			
100-200-4401-0000	Supplies & Equipment	15,339	11,113	15,000	14,000	15,000
100-200-4401-4727	Supplies - Investigative	971	1,423	1,250	1,000	1,250
	Uniform & Medical					
100-200-4480-4420	Reimbursements	76,944	58,904	69,500	69,500	69,500
100-200-4480-4759	Uniform - Replacement Vests	3,212	1,620	5,000	5,000	5,000
	Other Supplies-Safety					
100-200-4490-4497	Equipment	9,484	11,479	12,000	11,000	12,000
	Total Commodities	115,901	132,904	110,750	106,500	112,750
	Misc Expense - Community					
100-200-4699-4410	Outreach					2,000
	Total Misc Exp					2,000
	<b>EXPENDITURE TOTAL</b>	<b>2,391,309</b>	<b>2,349,905</b>	<b>2,456,749</b>	<b>2,431,245</b>	<b>2,715,038</b>

#### REVENUE/EXPENDITURE ANALYSIS

- The Sheriff's department revenues consist mainly of "Fees, Fines & Charges for Services". Specifically, these are 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. Until there is a consistent increase in actual revenues over several years, budgeted amounts are the same as the previous year.

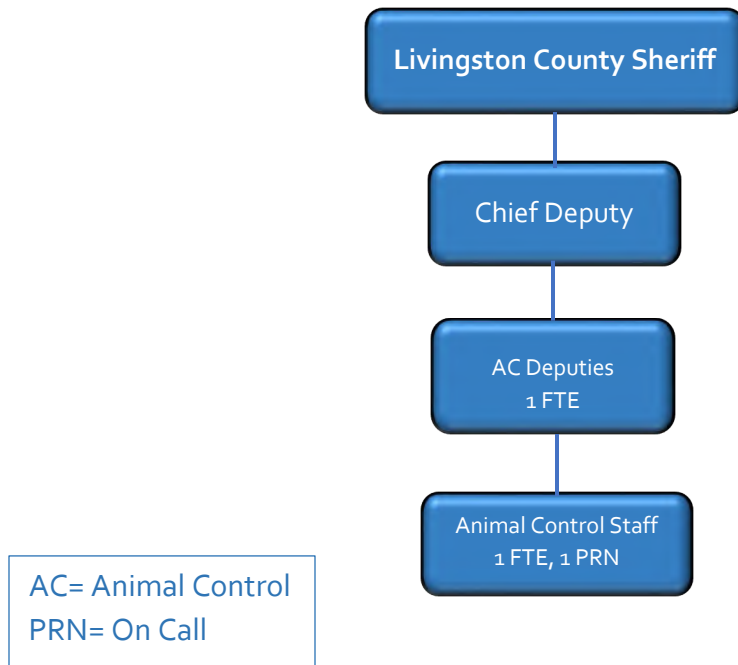
- In July 2022, SB3876 was passed. This bill amended the Counties Code and provides that the Sheriff's salary in a nonhome rule county shall not be less than 80% of the State's Attorney salary. This bill also provides that the state will reimburse 66 2/3% of the Sheriff's salary. This amount is reflected in the FY2023 budget (revenue & expense).
- The increase in Personnel Services is a result of the increase in the Sheriff's salary, as well as the result of the negotiated contract between the Union and the County Board.

#### **PERFORMANCE INDICATORS**

<b>Indicator</b>	<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Projected</b>
Civil Process Attempted (not served)	356	523	425
Civil Process Served	5,246	6,017	5,500
Reports taken or investigated	3,329	4,563	4,000
FOIA Requests	426	472	450
Sheriff's Sales	19	84	50

**MISSION STATEMENT**

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.

**Animal Control Department positions: 2 FTE**

The duties and function of Animal Control are statutorily defined in the *Illinois Counties Code (510 ILCS 5/3 Animal Control Act)* and are as follows:

**FUNCTIONS MANDATED BY STATE STATUTE**

- **Duties and Powers** – To control and prevent the spread of rabies and to exercise dog and cat overpopulation control.
- **Rabies Control** – Providing rabies control through rabies registration. Enforces state and local laws regarding rabies vaccination and registration of dogs and cats.
- **Shelter** – Providing temporary shelter for stray, abandoned and unwanted animals.

**GOALS AND OBJECTIVES**

- Ensure that all animals are treated fairly.
- Continue a good working relationship with the Livingston County Humane Society
- Work on adopting dogs out if an owner is not found and an outside rescue is not available.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 235 Animal Control

Department Official: Jeff Hamilton, County Sheriff

Division: Public Safety

		2020	2021	2022	2022	Approved
		Actual	Actual	Budget	Estimated	2023
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-235-3600-3301	Animal Control Fines	722	364	400	200	400
100-235-3692-3302	Reclaim Fee	550	539	150	150	150
100-235-3692-3303	Boarding	271	110	1,000	200	1,000
100-235-3692-3304	Bordatella					
100-235-3692-3305	Microchip	30	70	350	30	350
100-235-3392-3306	Registrations	59,743	68,652	55,500	55,500	55,500
100-235-3692-3307	Surrender Fee	320	615	600	750	600
	Total Fees Fines & Charges for Svcs	61,636	70,350	58,000	56,830	58,000
	<b>REVENUE TOTAL</b>	61,636	70,350	58,000	56,830	58,000
100-235-4110-5015	Secretaries	26,170	30,682	34,258	34,258	37,521
100-235-4110-5099	Administrative Leave Pay	3,911				
100-235-4120-0000	Part-time Salaries	4,587	5,066	5,783	5,783	6,319
	Total Personnel Costs	34,668	35,748	40,041	40,041	43,840
100-235-4305-0000	Professional Services	4,792	5,229	6,000	6,800	6,000
100-235-4315-0000	Lease/Rental	36,000	36,000	36,000	36,000	36,000
	Meetings-Training Travel					
100-235-4320-0000	Expenses	50	2,144	3,000	1,500	3,000
	Total Contractual Svcs	40,842	43,373	45,000	44,300	45,000
100-235-4399-0000	Operating Expenses	1,650	1,467	2,500	1,500	2,500
100-235-4401-0000	Office Supplies	8,977	7,599	10,000	8,500	10,000
	Total Commodities	10,627	9,066	12,500	10,000	12,500
	<b>EXPENDITURE TOTAL</b>	86,136	88,187	97,541	94,341	101,340

### REVENUE/EXPENDITURE ANALYSIS

- Expected revenues for 2023 are similar to the 2022 revenues.
- The only increase in expenditures is for the wage increase approved by the County Board.

## ***PERFORMANCE INDICATORS***

<b>Indicator</b>	<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Projected</b>
Dog Registrations	3,803	3,600	3,700
Cat Registrations	1,220	1,160	1,200
Impounded Animals	82	28	30

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

The Low Cost Spay/Neuter Fund was established by state statute (510 ILCS 92).

**FUNCTIONS PROVIDED BY STATE STATUTE**

- **Pet Population Control** - Working with local veterinarians to offer low cost spay/neuter for Livingston County residents who meet the eligibility requirements. Local veterinarians are encouraged to participate in this program and then they are reimbursed for their services.

**FISCALYEAR 2023 BOARD APPROVED BUDGET**

**Fund: 204 Animal Control-Low Cost Spay/Neuter**

Responsible Official: Jeff Hamilton, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
204-000-3654-3335	Impoundment Fees	75	85	500	500	500
204-000-3654-3338	Intact Fees	9,580	11,456	12,000	12,000	12,000
	Total Fees Fines & Charges for Svcs	9,655	11,541	12,500	12,500	12,500
204-000-380x-1204	Interest (CD, NOW)	303	53	500	500	500
	Total Interest	303	53	500	500	500
	<b>REVENUE TOTAL</b>	<b>9,958</b>	<b>11,594</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
204-000-4305-0000	Contractual Fees	36,198	29,992	14,400	14,400	13,000
	Total Contractual Svcs	36,198	29,992	14,400	14,400	13,000
	<b>EXPENDITURE TOTAL</b>	<b>36,198</b>	<b>29,992</b>	<b>14,400</b>	<b>14,400</b>	<b>13,000</b>

**REVENUE/EXPENDITURE ANALYSIS**

- Revenues have remained fairly consistent over the last several years and there is no change expected for FY2023.
- For FY2023, we expect expenses to be less than prior years, so as not to deplete the fund balance in order for the program to continue.

**PERFORMANCE INDICATORS**

Indicator	FY2021 Actual	FY2022 Estimated	FY2023 Projected
Low Cost Spay/Neuter	82	28	25

**FUND BALANCE**

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$20,796	\$19,396	\$19,396



**COURT SECURITY – FUND 263**

Submitted by: Jeff Hamilton, Livingston County Sheriff

**The Court Security fund was originally established by State Statute (5/5-1103).**

The fee for court security, which is collected in court cases, was originally required to be kept in a separate fund which was to be used to defray the cost of court security. A separate fund is now no longer required.

**COURT SECURITY BUDGET WORKSHEET AS OF NOVEMBER 30, 2022****Fund: 263 Court Security**

Responsible Official: Jeff Hamilton, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual</u>
263-000-3600-1263	Charges for Services	60,399	67,131	0	0
	Total Fees Fines & Charges for Svcs				
263-000-380x-1263	Interest (CD, NOW)	255	139	0	24
	Total Interest				
<b>REVENUE TOTAL</b>		<b>60,654</b>	<b>67,271</b>	<b>0</b>	<b>24</b>
263-000-4504-0000	Equipment	0	0	27,965	27,965
	Total Capital Outlay	0	0	27,965	27,965
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>27,965</b>	<b>27,965</b>
263-000-4700-1100	Transfers Out	(50,000)	(49,712)	(16,257)	(18,452)
	<b>Total Other Financing (Uses)</b>	<b>(50,000)</b>	<b>(49,712)</b>	<b>(16,257)</b>	<b>(18,452)</b>

**REVENUE/EXPENDITURE ANALYSIS**

- Prior to closing the fund, a new x-ray machine was purchased for the Law & Justice Center. The remaining fund balance was transferred to the General Fund.
- The fees for Court Security are still collected in the General Fund as revenue for the Sheriff's Department.

**FUND BALANCE**

<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>
\$28,834	\$46,393	\$0

**SHERIFF DRUG TRAFFIC PREVENTION – FUND 280**

Submitted by: Jeff Hamilton, Livingston County Sheriff

The Sheriff Drug Traffic Prevention Fund is a special revenue fund established by the department.

**FUNCTIONS ESTABLISHED BY DEPARTMENT**

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

**FISCALYEAR 2023 BOARD APPROVED BUDGET****Fund: 280 Sheriff Drug Traffic**

Responsible Official: Jeff Hamilton, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
280-000-3640-3425	Forfeited Funds	1,285	562	1,000	1,000	1,000
	Total Fees Fines & Charges for Svcs	1,285	562	1,000	1,000	1,000
280-000-380x-1280	Interest CD, NOW	78	25	20	20	20
	Total Interest	78	25	20	20	20
<b>REVENUE TOTAL</b>		<b>1,364</b>	<b>587</b>	<b>1,020</b>	<b>1,020</b>	<b>1,020</b>
280-000-4600-0000	Other Disbursements	0	0	2,500	2,500	2,500
	Total Miscellaneous Expenses	0	0	2,500	2,500	2,500
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

**REVENUE/EXPENDITURE ANALYSIS**

- The revenue from these fines has remained consistent over the last several years and no changes are expected for FY2023.
- The expenditures will be for printed anti-drug material, and equipment to be used for the prevention of drug violence and crimes.

**FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$11,293	\$9,813	\$8,333

## E-CITATION - FUND 283

Submitted by: Jeff Hamilton, Livingston County Sheriff

The E-Citation Fund is required by the *Criminal Traffic Assessment Act (705 ILCS 135/15)*.

### FUNCTIONS MANDATED BY STATE STATUTE

- **Fees** – This fund collects a court fee from traffic, misdemeanor, municipal ordinance, conservation or other citations. This fee is disbursed to the arresting agency. The fees disbursed to the Livingston County Sheriff, will be used to defray the cost of establishing and maintaining electronic citations.

### FISCALYEAR 2023 BOARD APPROVED BUDGET

#### Fund: 283 E-Citation

Responsible Official: Jeff Hamilton, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
283-000-3640-3426	Fines Total Fees Fine & Charges for Svcs	1,444	1,345	1,000	1,000	1,000
283-000-380x-1283	Interest (NOW, Savings) Total Interest	16	130	140	140	140
<b>REVENUE TOTAL</b>		<b>1,460</b>	<b>1,474</b>	<b>1,140</b>	<b>1,140</b>	<b>1,140</b>
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### REVENUE/EXPENDITURE ANALYSIS

- The only revenue is the fee that is charged in the above mentioned cases. No changes are expected for FY2023.
- There are no expenses budgeted at this time.

### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$11,392	\$12,532	\$13,672

## DUI FINES – FUND 286

Submitted by: Jeff Hamilton, Livingston County Sheriff

The DUI Fines Fund is required by the *Criminal Traffic Assessment Act (705 ILCS 135/15)*.

### FUNCTIONS MANDATED BY STATE STATUTE

- **Fees** – This fund collects a court fee from DUI cases. This fee is disbursed to the arresting agency. The fees disbursed can only be used for enforcement and prevention of driving under the influence.

### FISCALYEAR 2023 BOARD APPROVED BUDGET

#### Fund: 286 DUI Fines

Responsible Official: Jeff Hamilton, County Sheriff

		2020	2021	2022	2022	Approved
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
286-000-3640-0000	Fees	5,948	4,836		5,483	3,000
	Total Fees Fines & Charges for Svc	5,948	4,836	0	5,483	3,000
286-000-3803-1286	Interest				1	1
	Total Interest	0	0	0	1	1
<b>REVENUE TOTAL</b>		<b>5,948</b>	<b>4,836</b>	<b>0</b>	<b>5,484</b>	<b>3,001</b>
286-000-4600-0000	Other Disbursements	2,410	13,316	0	7,290	2,500
	Total Miscellaneous Expenses	2,410	13,316	0	7,290	2,500
<b>EXPENDITURE TOTAL</b>		<b>2,410</b>	<b>13,316</b>	<b>0</b>	<b>7,290</b>	<b>2,500</b>

### REVENUE/EXPENDITURE ANALYSIS

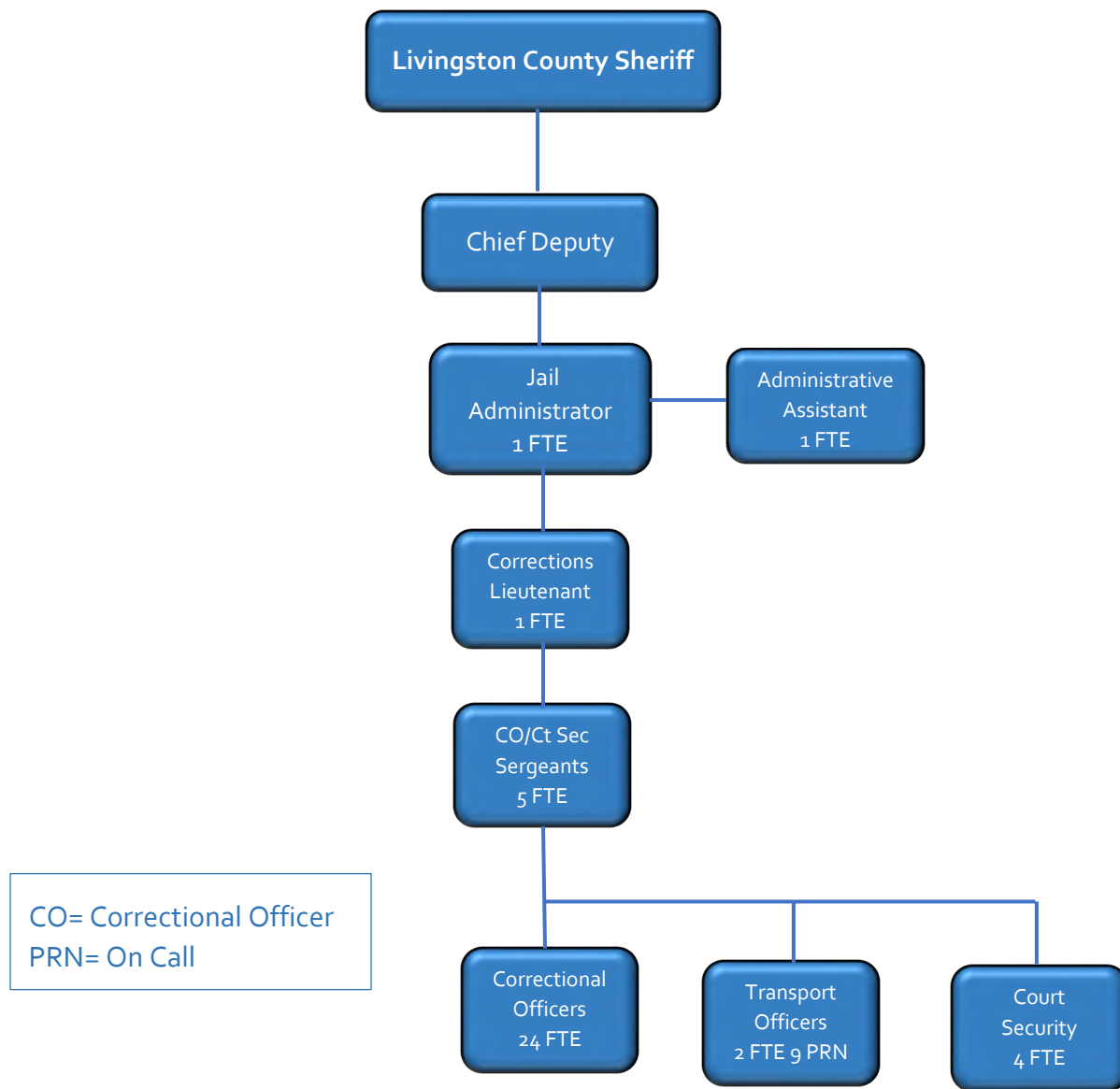
- The revenue from these fines has remained consistent over the last several years and no changes are expected for FY2023.
- Minimal expenses are budgeted at this time in order to build the fund balance back up.

### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$6,165	\$4,359	\$4,860

**MISSION STATEMENT**

The mission of the Livingston County Jail is to provide a safe and secure environment for lawfully committed residents. It is also to provide for the safety of the Livingston County citizens by housing lawfully committed residents in the most secure, efficient and cost-effective manner as possible. The Livingston County Jail is operated under the authority of the Sheriff of Livingston County and follows laws and rules set forth by the United States, State of Illinois, and the Illinois County Jail Standards. The administration and officers of the Livingston County Jail understand that fostering good working relationships with other Criminal Justice Agencies both locally and abroad helps make a more effective Criminal Justice System.



**Corrections Department Positions: 38 FTE**

## FUNCTIONS MANDATED BY STATE STATUTE

- **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.

## GOALS AND OBJECTIVES

- Fully staff and train the Livingston County Jail in turn boosting morale.
- Continue to house and transport for the Federal Marshal's as per IGA
- Adequately address the needs of an increasingly "special population" of detainees.
- Resume rehabilitative groups and activities.
- Ensure all policies and procedures are being followed
- Plan to be fiscally responsible and adhere to management budget guidelines
- Obtain a clean IDOC audit
- Begin to submit medical insurance claims for medical cost incurred due to a resident having a pre-existing condition.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 201 Jail

Department Official: Lisa Draper, Jail Superintendent  
Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-201-4101-5001	Jail Administrator	79,690	90,765	83,641	11,680	85,000
100-201-4110-5012	Wages - Correctional Officers	1,159,034	1,183,187	1,430,671	1,400,000	1,715,508
100-201-4110-5015	Wages - Secretary					38,000
100-201-4110-5016	Wages - Transport Officers	110,166	77,713	111,894	116,000	123,072
100-201-4110-1263	Courthouse Security Pay	293,558	247,371	241,294	241,294	211,462
100-201-4110-5031	TCCO Paid Holiday	22,625	84,882	50,000	70,000	
100-201-4110-5035	Contractual Buyout	36,004	129,025	18,000	18,000	25,000
100-201-4110-5098	Election Holiday	5,406				
100-201-4110-5099	Administrative Leave Pay	3,010	3,322			
	Part-time Wages - Transport					
100-201-4120-5016	Officers	64,135	80,895	75,000	75,000	75,000
100-201-4125-8076	Hazard Pay COVID	28,532				
100-201-4130-0000	Overtime	99,180	132,943	56,000	74,000	75,000
100-201-4130-5016	Overtime - Transport Officers	68,425	61,360	75,000	60,000	70,000
	Total Personnel Costs	1,969,764	2,091,463	2,141,500	2,065,974	2,418,042

100-201-4301-0000	Consulting Services	0	34,500	0	0	0
	Meetings-Training Travel					
100-201-4320-0000	Expenses	25,669	35,320	50,000	36,000	65,000
100-201-4324-0000	Inmate Meals	227,773	294,572	280,000	280,000	320,000
100-201-4326-0000	Inmate Medical	458,300	667,698	609,600	625,000	658,377
	Inmate Medical-Mental					
100-201-4326-4230	Health Svcs					51,950
	Total Contractual Svcs	711,743	1,032,089	939,600	941,000	1,095,327
100-201-4325-0000	Board/Care Prisoners	67,529	57,607	85,000	60,000	85,000
100-201-4401-0000	Supplies	9,637	11,060	10,000	10,000	10,000
	Uniform & Medical					
100-201-4480-4420	Reimbursements	48,173	55,713	73,300	60,000	73,300
100-201-4480-4759	Uniform - Replacement Vests	6,249	4,682	8,100	8,100	8,100
	Total Commodities	131,587	129,062	176,400	138,100	176,400
<b>EXPENDITURE TOTAL</b>		<b>2,813,093</b>	<b>3,252,614</b>	<b>3,257,500</b>	<b>3,145,074</b>	<b>3,689,769</b>

#### REVENUE/EXPENDITURE ANALYSIS

- There is an increase in inmate medical due to the contract with new medical group - Correctional Medical Group (CMG). Increase is based on the medical CPI.
- There is an increase in inmate meals due to the contract with new dietary group-Kellwell Foods. Increase is food-away-from-home CPI.
- An increase in the Meetings Training & Travel line item was requested for FY2023 as the Basic Correctional Officer Academy is changing its course structure. Beginning in January of 2023, the training will be 8 weeks instead of 5. We also need additional funds to certify at least 2 officers as FTO's (Training Officers) and to certify at least 1 officer as a PREA Officer.
- A new line item was added for FY2023 for Mental Health Services. This is something that is required and it is offered by our medical provider – CMG.
- The increase in wages is due to a secretary position being added and also the new negotiated contract between the union and the County Board.

#### PERFORMANCE INDICATORS

Indicator	FY2021 Actual	FY2022 Estimated	FY2023 Projected
<b>Federal Inmate Program – Northern Indiana</b>			
Medical Mileage	473 miles	350 miles	250 miles
Court Mileage	1,795 miles	1,350 miles	1,000 miles
Average Number of Residents	3	2	2

<b>Federal Inmate Program – Northern Illinois</b>			
Medical Mileage	9,028 miles	7,583 miles	8,300 miles
Court Mileage	12,063 miles	7,493 miles	8,000 miles
Average Number of Residents	36	28	30
<b>Federal Inmate Program – Central Illinois</b>			
Medical Mileage	7,635 miles	11,266 miles	12,000 miles
Court Mileage	29,390 miles	27,000 miles	30,000 miles
JPATS Mileage	24,390 miles	13,000 miles	20,000 miles
Average Number of Residents	74	72	72
<b>County Inmates</b>			
Medical Transports	22	25	25
Court Transports	12	15	15
IDOC transfers	66	65	50
Court Security Arrests	103	86	85
Bookings	968	885	850
Weekenders	19	13	10
Work Release	15	12	10



**ARRESTEES MEDICAL COSTS – FUND 281**

Submitted by: Lisa Draper, Livingston County Jail Superintendent

The Arrestees Medical Costs Fund is required by the *Criminal Traffic Assessment Act (705 ILCS 135/15)*.

**FUNCTIONS MANDATED BY STATE STATUTE**

- **Fees** – the County Sheriff will receive a \$10 fee for each conviction or order of supervision on a criminal case. This will be used for specific types of medical care for arrestees/inmates.

**FUNCTIONS ESTABLISHED BY THE COUNTY BOARD**

- **Fees** – in FY2022 the County Board approved a resolution which increased the fee that an inmate pays for medical services – sick calls are now \$10 (were \$5) and doctor visits are now \$20 (were \$10)

**FISCALYEAR 2023 BOARD APPROVED BUDGET****Fund: 281 Arrestees Medical Costs**

Department Official: Lisa Draper, Jail Superintendent

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
281-000-3600-1281	Arrestees Fee	4,825	4,289	7,000	7,000	7,000
281-000-3626-0000	Inmate Medical Payments		2,923			
	Total Fees Fines & Charges for Svcs	4,825	7,212	7,000	7,000	7,000
281-000-3803-1281	Interest NOW	6	2	3	3	3
	Total Interest	6	2	3	3	3
<b>REVENUE TOTAL</b>		<b>4,831</b>	<b>7,214</b>	<b>7,003</b>	<b>7,003</b>	<b>7,003</b>
281-000-4326-0000	Inmate Medical	0	0	7,000	7,000	7,000
	Total Contractual Svcs	0	0	7,000	7,000	7,000
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
281-000-4700-1100	Transfers Out to General Fund	(6,000)	(7,000)	0	0	0
	<b>Total Other Financing (Uses)</b>	<b>(6,000)</b>	<b>(7,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>

### **REVENUE/EXPENDITURE ANALYSIS**

- The revenues are a bit higher in FY2022 due to the County Board resolution. Budgeted revenue will remain the same until a trend can be established.
- Budgeted expenses will remain the same as FY2022.

### **PERFORMANCE INDICATORS**

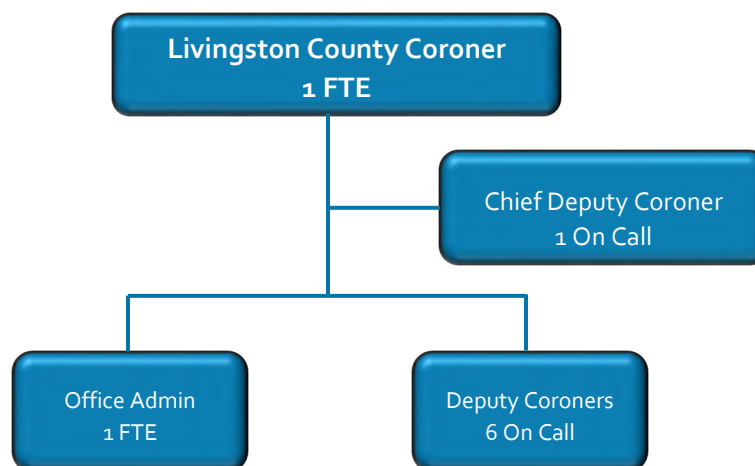
Indicator	FY2021 Actuals	FY2022 Estimated	FY2023 Projected
Sick Calls	105	160	160

### **FUND BALANCE**

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$2,792	\$4,293	\$5,296

### MISSION STATEMENT

To investigate the cause and manner of death of anyone who falls under the jurisdiction of the Coroner as prescribed by law.



### County Coroner Department positions: 2 FTE

The duties and function of the County Coroner are statutorily defined in the *Illinois Counties Code (55 ILCS 5/Div. 3-3)* and are as follows:

### 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

## GOALS AND OBJECTIVES

- Provide investigations into deaths falling under the coroner's authority.
- Conduct inquests in the event of unnatural and questionable deaths when necessary.
- Act in the public interest whenever death occurs.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 210 Coroner

Department Official: Danny Watson, County Coroner

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-210-4101-5001	Coroner Salary	55,215	56,218	57,000	57,000	58,000
100-210-4110-5004	Chief Deputy Salary	11,815	10,662	12,000	11,000	6,000
100-210-4110-5015	Coroner's Secretary	28,738	26,246	29,738	20,000	36,214
100-210-4120-0000	Part-time Salaries-Deputies	3,173	2,390	5,000	4,000	8,000
100-210-4131-0000	On Call Pay	2,233	3,715	5,000	5,500	8,000
	Total Personnel Costs	101,174	99,231	108,738	97,500	116,214
100-210-4320-0000	Meetings-Training Travel	1,447	2,126	3,000	2,000	3,000
100-210-4330-4330	Cell Phones	2,281	2,916	3,000	3,000	5,200
100-210-4334-0000	Dues	710	710	700	700	700
100-210-4353-0000	Post Mortem Autopsies	100,946	99,328	70,000	80,000	70,000
	Total Contractual Svcs	105,384	105,080	76,700	85,700	78,900
100-210-4322-0000	Mileage	3,674	4,121	2,500	3,500	2,500
100-210-4331-0000	Postage	1,093	598	1,000	400	1,000
100-210-4401-0000	Office Supplies	3,534	6,193	7,500	7,500	7,500
100-210-4490-4762	OSHA Supplies	1,401	914	2,000	2,000	2,000
100-210-4504-0000	Minor Capital Equipment	2,319				
	Total Commodities	12,021	11,826	13,000	13,400	13,000
<b>EXPENDITURE TOTAL</b>		<b>218,579</b>	<b>216,137</b>	<b>198,438</b>	<b>196,600</b>	<b>208,114</b>

## REVENUE/EXPENDITURE ANALYSIS

- Expenses have remained relatively unchanged, except for personnel costs. The increase reflects a wage increase approved by the County Board for FY2023.
- The contractual services category includes all autopsy and related expenses and also the expenses for training. Autopsy expense includes removal/transport, autopsy (pathologist), morgue fees, toxicology, autopsy assistant, and autopsy transcriptionist.
- Commodities include office supplies and OSHA supplies. There was an increase in the FY2023 budget for Cell Phone expense and also an increase in Office Supplies and OSHA Supplies.

## PERFORMANCE INDICATORS

Indicator	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 through 9/30/22
Coroner Calls	419	485	299	215
Investigations	257	305	195	245
Inquests	0	0	6	0
Medicals	157	177	165	100
Cremations	232	273	275	199
Correctional Center Deaths	5	5	2	5
Autopsies*	52	57	64	30
External Exams	1	3	3	0
Drug/Alcohol Deaths	6	11	9	9
Out of County Deaths	5	3	1	18

## NOTES

\* Autopsies does not include External Exams

**CORONER'S FEES – FUND 285**

Submitted by: Danny Watson, Livingston County Coroner

**Coroner's Fees Fund established by state statute (55 ILCS 5 /Div. 4-7).****FUNCTIONS MANDATED BY STATE STATUTE**

- Fees – All coroner fees collected through the normal operations of the Coroner will be placed into a special fund to be used solely for the purchase of electronic and forensic identification equipment or other related supplies related to the daily operating expenses of the Coroner's office.

**FISCALYEAR 2023 BOARD APPROVED BUDGET****Fund: 285 Coroner's Fees**

Responsible Official: Danny Watson, County Coroner

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
285-000-3652-3107	State of Illinois Grant (IDPH)	4,336	3,922	4,500	4,500	4,500
285-000-3652-3106	IVDRS Grant	3,118				
	Total Grants	7,454	3,922	4,500	4,500	4,500
285-000-3652-3308	Autopsy Reports	300	600	400	400	400
285-000-3652-3317	Cremation Permits	10,500	12,000	10,000	10,000	10,000
285-000-3652-3346	Photos	0	3	0	0	0
285-000-3652-3432	Coroner's Fees - State of Illinois	0	0	400	400	400
285-000-3652-4313	Inquest	0	0	0	0	0
	Total Fees Fines & Charges for Svcs	10,800	12,603	10,800	10,800	10,800
285-000-3652-9998	Miscellaneous Revenue	266	715	400	400	400
	Total Miscellaneous	266	715	400	400	400
285-000-380x-1285	Interest (CD, NOW)	246	81	20	20	20
	Total Interest	246	81	20	20	20
	<b>REVENUE TOTAL</b>	<b>18,766</b>	<b>17,321</b>	<b>15,720</b>	<b>15,720</b>	<b>15,720</b>
285-000-4504-0000	Equipment	5,329	0	6,000	6,000	10,000
	Total Capital Outlay	5,329	0	6,000	6,000	10,000
	<b>EXPENDITURE TOTAL</b>	<b>5,329</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>10,000</b>

285-000-4700-1100	Transfers Out to General Fund	(10,000)	(10,000)	(10,000)	(10,000)	(5,720)
	<b>Total Other Financing (Uses)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(5,720)</b>

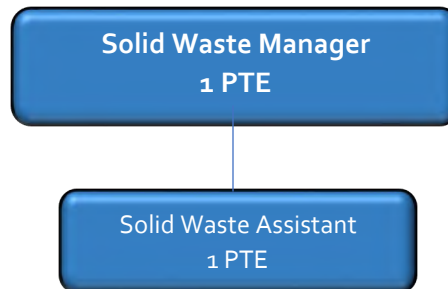
#### **REVENUE/EXPENDITURE ANALYSIS**

- 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.
- FY2023 is budgeted for equipment, specifically radios. There will also be a transfer back to the General Fund to help defray any budget overages in the Coroner's department.

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$39,611	\$39,331	\$39,331

## SOLID WASTE MANAGEMENT (DEPARTMENT 220)

Submitted by: Charles Schopp, Livingston County Solid Waste Manager



**Solid Waste Management positions: .5 FTE – responsibilities of Manager and Assistant are split with Regional Planning and ESDA departments**

The Livingston County Solid Waste Management Plan was developed and approved by the Livingston County Board in 1994. The Plan references the host agreements Livingston County negotiated with the Streator Area Landfill and the Livingston Landfill near Pontiac.

### ***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.

### ***GOALS AND OBJECTIVES***

- Plan and coordinate electronic recycling events.
- Continue to monitor the Livingston Landfill Operations, and the other aspects of the Livingston County Solid Waste Plan.
- Promote “Reduce, Reuse and Recycle” efforts within the County.



## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 220 Solid Waste

Department Official: Chuck Schopp, Solid Waste Manager

Division: Public Safety

		2020	2021	2022	2022	Approved
						2023
<b><u>Budget Line Item</u></b>	<b><u>Account Description</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>Budget</u></b>
100-220-4101-5001	Solid Waste Manager	25,313	25,292	18,389	18,389	19,193
100-220-4101-5003	Solid Waste Assistant	0	34,694	20,030	20,030	21,282
	Total Personnel Costs	25,313	59,986	38,419	38,419	40,475
100-220-4305-0000	Other Prof/Tech Services	24,512	7,936	43,000	10,000	43,000
100-220-4320-0000	Meetings-Training Travel	100	546	700	250	700
	Total Contractual Svcs	24,612	8,482	43,700	10,250	4,700
100-220-4399-4809	Operating Exp-Recycling	0	1,320	700	500	700
100-220-4401-0000	Office Supplies	163	189	300	200	300
	Total Commodities	163	1,509	1,000	700	1,000
<b>EXPENDITURE TOTAL</b>		<b>50,088</b>	<b>69,977</b>	<b>83,119</b>	<b>49,369</b>	<b>85,175</b>

### REVENUE/EXPENDITURE ANALYSIS

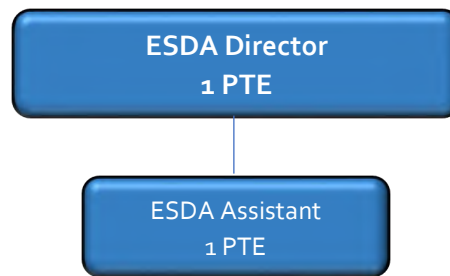
- The increase in Personnel Services is due to the wage increase approved by the board for FY2023.

### PERFORMANCE INDICATORS

Indicator	FY2020	FY2021	FY2022	FY2023 Projected
Number of collection events coordinated with other local government staff	1	2	2	2

### **MISSION STATEMENT**

To provide a coordinated effort to ensure effective preparation, response and recovery from any natural or man-made disaster.



**ESDA Department positions: .5 FTE – responsibilities of Director and Assistant are split with Regional Planning and Solid Waste departments**

The duties and function of the Emergency Service & Disaster Agency are statutorily defined in the IL Emergency Management Agency Act (20 ILCS 3305/10) and are as follows:

### **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.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 230 ESDA

Department Official: Chuck Schopp, ESDA Director

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-230-3300-3434	Multi-Hazard Mitigation Grant	25,972				
100-230-3500-3418	ESDA Salary Grant	16,651	15,922	15,000		15,000
	Total Grants	42,624	15,922	15,000	0	15,000
<b>REVENUE TOTAL</b>		<b>42,624</b>	<b>15,922</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>
100-230-4101-5001	ESDA Director	20,392	20,537	36,777	36,777	38,387
100-230-4101-5003	ESDA Assistant			10,015	10,015	10,641
100-230-4125-8076	Hazard Pay-COVID	2,000				
	Total Personnel Costs	22,392	20,537	46,792	46,792	49,028
100-230-4305-3434	Other Prof/Tech Svcs	18,976				
100-230-4330-4330	Cell Phone	1,490	1,047	1,200	1,050	1,200
	Total Contractual Svcs	20,466	1,047	1,200	1,050	1,200
100-230-4399-xxxx	Disaster Prep Response & Recovery Unified Command Post					3,000
100-230-4399-4772	Operations	490	465	3,000	1,200	
100-230-4401-0000	ESDA Supplies & Materials	681	632	2,800	700	2,800
	Total Commodities	1,171	1,097	5,800	1,900	5,800
<b>EXPENDITURE TOTAL</b>		<b>44,029</b>	<b>22,681</b>	<b>53,792</b>	<b>49,742</b>	<b>56,028</b>

### REVENUE/EXPENDITURE 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.
- Personnel services have increased based on the wage increase approved by the County Board.
- A new budget line item was created in FY2023 for an Operating Expense – "Disaster Preparation, Response & Recovery". The amount budgeted had previously been budgeted to the Operating Expense "Unified Command Post".

### **GOALS AND OBJECTIVES**

- Continue Emergency Operation Planning.
- Continue to assess potential hazards.
- Respond to requests for assistance.
- Complete training and exercises to evaluate our plans as required.

### **PERFORMANCE INDICATORS**

Indicator	FY2021 Actual	FY2022 Estimated	FY2023 Projected
EMA Federal Funding	\$15,922	\$20,000	\$23,000
Planning Sessions Held/Training Exercises Held*			
Number of Individuals Participating in Exercises*			
Number of Agencies Participating in Exercises*			

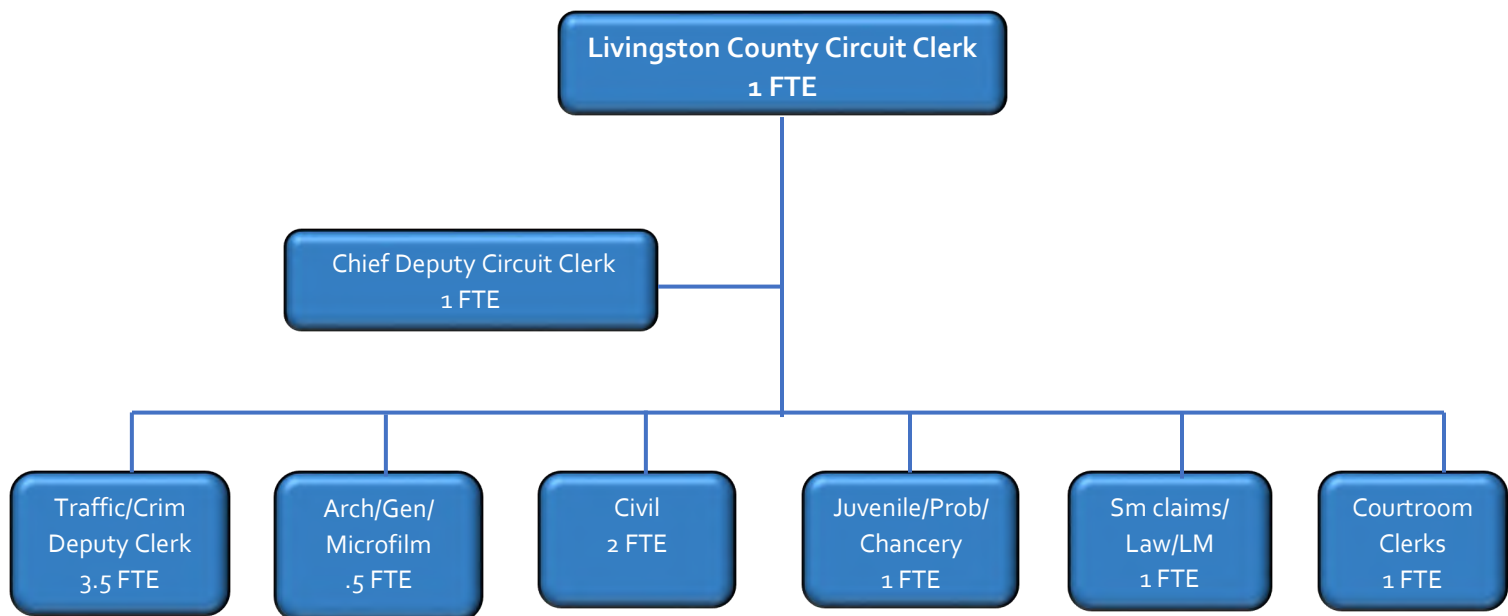
*\*Performance Indicator information not provided*

## 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.



**Circuit Clerk Department positions: 11 FTE**

The duties and function of the Circuit Clerk are statutorily defined in the Clerks of Courts Act (705 ILCS 105/) and are as follows:

### 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.

#### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

##### **Department: 300 Circuit Clerk**

Department Official: LeAnn Dixon, Circuit Clerk

Division: Judicial

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-300-3600-0000	Circuit Clerk Fees	93,405	77,328	100,900	100,900	100,900
100-300-3600-1960	Interest on Fees	1,660	884	1,300	600	1,300
100-300-3600-2803	Copy Fees	4,038	1,533	4,000	500	4,000
	Fees for Child Support Deputy					
100-300-3600-3011	Salary	2,617	5,433	2,500	2,500	2,500
100-300-3600-3320	Fees for Drug Addiction Service	390	360	1,000	1,000	1,000
100-300-3600-3343	Mailing Fees	110	815	1,000	1,200	1,000
100-300-3600-3344	Search Fees	60	15	100	15	100
100-300-3600-3406	County Criminal & Juvenile Fees	92,166	133,830	84,000	86,000	84,000
100-300-3600-3407	Work Release Fees	9,741	14,578	8,000	5,000	8,000
100-300-3600-3408	Witness Fees		124	50	0	50
100-300-3600-3409	Public Defender Fees	15,305	18,971			
100-300-3600-3411	State's Attorney Fees	19,191	21,710			
100-300-3600-3413	Drug Enforcement Fees	1,104	1,103	1,000	1,000	1,000
100-300-3600-3419	Circuit Clerk Fees-County Share	8,983	6,152	10,000	2,500	10,000
100-300-3600-3420	Traffic Fines	107,378	97,860	110,000	98,000	110,000
100-300-3600-3439	Clerk Scheduled Fees	240,144	305,601	215,000	280,000	250,000
100-300-3600-3440	Arresting Agency Fees	16,518	16,114	16,150	16,150	16,150
100-300-3600-3661	Circuit Clerk Fees-Sheriff	18,846	43,588	20,000	44,000	20,000
	Total Fees Fines & Charges for					
	Svcs	631,656	745,999	575,000	639,365	610,000
<b>REVENUE TOTAL</b>		<b>631,656</b>	<b>745,999</b>	<b>575,000</b>	<b>639,365</b>	<b>610,000</b>

100-300-4101-5001	Circuit Clerk Salary	70,072	71,075	71,800	71,800	74,300
100-300-4110-5011	Deputies Salaries	212,070	236,282	294,560	270,000	303,334
100-300-4110-5099	Administrative Leave	28,434	1,251			
100-300-4120-0000	Part-time/Extra Help Salaries	16,995	21,832	35,884	17,942	38,598
100-300-4120-5099	Administrative Leave	4,432				
	Total Personnel Costs	332,004	330,441	402,244	359,742	416,232
100-300-4305-3408	Wtns Fees/Smns-Sbpnas	61	44	900	75	900
	Meetings-Training Travel					
100-300-4320-0000	Expenses	273	237	1,000	250	1,000
100-300-4332-4605	Printing - Legal Notices	1,676	1,471	2,300	1,500	2,300
100-300-4334-0000	Association Memberships	375	425	500	500	500
	Total Contractual Svcs	2,386	2,177	4,700	2,325	4,700
100-300-4331-0000	Postage	8,136	7,586	7,700	7,700	9,700
100-300-4401-0000	Supplies	10,578	8,074	12,570	12,570	10,570
100-300-4504-0000	Equipment	0	0	0	0	0
	Total Commodities	18,714	15,660	20,270	20,270	20,270
	<b>EXPENDITURE TOTAL</b>	<b>353,104</b>	<b>348,278</b>	<b>427,214</b>	<b>382,337</b>	<b>441,202</b>

#### **REVENUE/EXPENDITURE ANALYSIS**

- The Bail Reform Act will continue to have an effect on revenue.
- A decrease in expenditures related to the paper records should be expected once electronic files are implemented.
- Personnel costs have increased in FY2023 due to the wage increase approved by the County Board.

#### **GOALS AND OBJECTIVES**

- Assist the public with resources available to help with court participation
- Assist the public to make the court process as pleasant as possible
- Continue working on reducing paper files and expand electronic files
- Process electronic filings in a timely manner

#### **PERFORMANCE INDICATORS**

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Estimated
Revenue Collected for the County	\$950,019	\$1,158,959	\$910,260
Revenue Collected for Other Entities in the County	\$219,495	\$286,124	\$174,428
Revenue Collected for the State	\$629,416	\$676,544	\$583,318
Total Cases Filed	5,086	5,557	4,848

**COURT SYSTEMS – FUND 261**

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

**The Court Systems fund was originally established by State Statute (55 ILCS 5/5-1101).**

The Livingston County Board enacted a resolution to collect additional fees to finance the court system. These fees were collected into a separate fund to defray costs associated with the courts.

**COURT SYSTEMS BUDGET WORKSHEET AS OF NOVEMBER 30, 2022****Fund: 261 Court Systems**

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Actual</u>
261-000-3600-1261	Charges for Service	12,749	15,384	0	0
	Total Fees Fines & Charge for Svcs	12,749	15,384	0	0
261-000-3803-1261	Interest NOW	5	3	0	0
	Total Interest	5	3	0	0
<b>REVENUE TOTAL</b>		<b>12,754</b>	<b>15,387</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
261-000-4700-1100	Transfers Out	(12,900)	(15,000)	(4,093)	(3,676)
	<b>Total Other Financing (Uses)</b>	<b>(12,900)</b>	<b>(15,000)</b>	<b>(4,093)</b>	<b>(3,676)</b>

**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.

**FUND BALANCE**

<b>FY2020</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>
\$3,289	\$3,676	\$0



# COURT AUTOMATION – FUND 262

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

The Court Automation Fund is required by the Criminal Traffic Assessment Act (705 ILCS 135/10-5(d)(1)).

## FUNCTIONS MANDATED BY STATE STATUTE

- **Fees** – A Scheduled Assessment directing the amount of \$20 to be collected for the Court Automation Fund for Criminal, Traffic and Quasi Criminal cases. County Board resolution set \$20, \$9, or \$4 according to the Filing Fee Schedule and Appearance Fee schedules set by statute for Civil cases.
- **Expenditures** – The 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 Chief Judge.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Fund: 262 Court Automation

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
262-000-3600-1262	Court Automation Fees	60,876	68,483	68,000	68,000	68,000
	Total Fee Fines & Charges for Svcs	60,876	68,483	68,000	68,000	68,000
262-000-3860-3355	Court Automation Misc-DOC	549				
	Total Miscellaneous	549	0	0	0	0
262-000-380x-1262	Interest (CD & NOW)	866	565	500	500	500
	Total Interest	866	565	500	500	500
	<b>REVENUE TOTAL</b>	<b>62,291</b>	<b>69,047</b>	<b>68,500</b>	<b>68,500</b>	<b>68,500</b>
262-000-4504-0000	Equipment	26,712	41,176	33,000	43,500	40,000
	Total Contractual Svcs	26,712	41,176	33,000	43,500	40,000
	<b>EXPENDITURE TOTAL</b>	<b>26,712</b>	<b>41,176</b>	<b>33,000</b>	<b>43,500</b>	<b>40,000</b>
262-000-4700-1100	Transfers Out	(15,000)	(15,000)	(16,522)	(16,522)	(17,050)
	<b>Total other Financing (Uses)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(16,522)</b>	<b>(16,522)</b>	<b>(17,050)</b>

### **REVENUE/EXPENDITURE ANALYSIS**

- The fee to be paid to Court Automation was raised from \$5 to \$20, so revenues have been increasing since 2017.
- The capital expenditure 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 are attributed to maintaining automated record keeping in the Circuit Clerk's office.

### **FUND BALANCE**

<b>FY2021</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$214,453	\$222,931	\$234,381

## MAINTENANCE & CHILD SUPPORT

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

The Maintenance & Child Support Fund is required by state statute (705 ILCS 105/27.1a) and supported by a Livingston County Ordinance passed in 2003.

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **Fees** – 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 is 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 is 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.
- The amount of the annual fee for Livingston County is \$24.

### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

#### **Fund: Maintenance & Child Support**

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
Maintenance & Child Support Fees	16,596	9,311	3,500	3,500	3,500
Total Fees Fines & Charges for Svcs	16,596	9,311	3,500	3,500	3,500
Interest	12	22	6	6	6
Total Interest	12	22	6	6	6
<b>REVENUE TOTAL</b>	<b>16,608</b>	<b>9,333</b>	<b>3,506</b>	<b>3,506</b>	<b>3,506</b>
Maintenance & Child Support	0	315	0	0	0
Total Miscellaneous	0	315	0	0	0
<b>EXPENDITURE TOTAL</b>	<b>0</b>	<b>315</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers Out to General Fund	(3,000)	(3,000)	(3,117)	(3,117)	(3,770)
<b>Total Other Financing (Uses)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,117)</b>	<b>(3,117)</b>	<b>(3,770)</b>

**REVENUE/EXPENDITURE ANALYSIS**

- Revenues had been decreasing as payments were not being made and there was not a formal process to enforce payment.
- 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.

**FUND BALANCE**

<b>FY2021</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$24,761	\$25,150	\$24,886

**DOCUMENT STORAGE FEES – FUND 290**

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

The Document Storage Fees Fund is required by the Criminal Traffic Assessment Act (705 ILCS 135/10-5(d)(2)).

**FUNCTIONS MANDATED BY STATE STATUTE**

- **Fees** – A Scheduled Assessment directing the amount of \$20 to be collected for the Court Automation Fund for Criminal, Traffic and Quasi Criminal cases. County Board resolution set \$20, \$9, or \$4 according to the Filing Fee Schedule and Appearance Fee schedules set by statute for Civil cases.
- **Expenditures** – The fees are to be used for any cost related to the storage of court records, including hardware, software, research and development and personnel.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET****Fund: 290 Document Storage**

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
290-000-3600-1290	Document Storage Fees	57,425	66,485	55,000	55,000	55,000
	Total Fees Fines & Charges for Svcs	57,425	66,485	55,000	55,000	55,000
290-000-380x-1290	Interest (CD & NOW)	909	628	500	500	500
	Total Interest	909	628	500	500	500
	<b>REVENUE TOTAL</b>	<b>58,333</b>	<b>67,113</b>	<b>55,500</b>	<b>55,500</b>	<b>55,500</b>
290-000-4600-0000	Document Storage	11,513	12,103	16,000	16,000	16,000
	Total Miscellaneous	11,513	12,103	16,000	16,000	16,000
	<b>EXPENDITURE TOTAL</b>	<b>11,513</b>	<b>12,103</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
290-000-4700-1100	Transfers Out to General Fund	(15,000)	(15,000)	(15,093)	(15,093)	(16,555)
	<b>Total Other Financing (Uses)</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,093)</b>	<b>(15,093)</b>	<b>(16,555)</b>

### **REVENUE/EXPENDITURE ANALYSIS**

- The fee to be paid to Document Storage was raised, so revenues have gone up slightly.
- 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 clerks' salary that is devoted to the storage of court records.

### **FUND BALANCE**

<b>FY2021</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$253,765	\$278,172	\$301,117

## CIRCUIT CLERK OPERATIONS & ADMINISTRATION

Submitted by: LeAnn Dixon, Livingston County Circuit Clerk

The Circuit Clerk Operations & Administration Fund is required by the Criminal Traffic Assessment Act (705 ILCS 135/10-5(d)(3)).

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **Fees** – A Scheduled Assessment directing the amount of \$5 to be collected for the Court Automation Fund for Criminal, Traffic and Quasi Criminal cases. County Board resolution set \$5, \$4, or \$2 according to the Filing Fee Schedule and Appearance Fee schedules set by statute for Civil cases.
- **Expenditures** – The fees are to be used to offset the cost incurred by the 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.

### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

#### **Fund: Circuit Clerk Operations & Administration**

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
Fees for Services	21,361	23,140	8,000	8,000	8,000
Total Fees Fines & Charges for Svcs	<i>21,361</i>	<i>23,140</i>	<i>8,000</i>	<i>8,000</i>	<i>8,000</i>
Interest on Investments	29	23	15	15	15
Total Interest	<i>29</i>	<i>23</i>	<i>15</i>	<i>15</i>	<i>15</i>
<b>REVENUE TOTAL</b>	<b>21,390</b>	<b>23,163</b>	<b>8,015</b>	<b>8,015</b>	<b>8,015</b>
Operation & Admin Expenses	369	13,119	7,900	7,900	7,900
Total Miscellaneous	<i>369</i>	<i>13,119</i>	<i>7,900</i>	<i>7,900</i>	<i>7,900</i>
<b>EXPENDITURE TOTAL</b>	<b>369</b>	<b>13,119</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>

**REVENUE/EXPENDITURE ANALYSIS**

- The revenue comes from scheduled fees from the statute and county ordinance.
- Funds are to be used for items necessary to perform the duties required by the office.

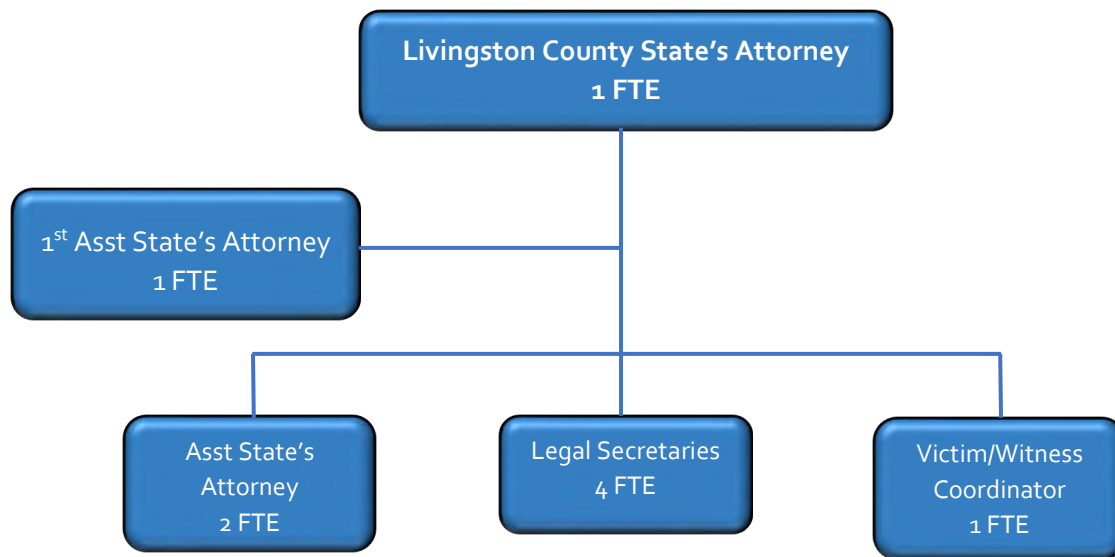
**FUND BALANCE**

<b>FY2021</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$83,105	\$83,220	\$83,335



**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.



**State's Attorney Department positions: 9 FTE**

The duties and function of the State's Attorney are statutorily defined in the *Illinois Counties Code (55 ILCS 5/)* and are as follows:

**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.

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.

### GOALS AND OBJECTIVES

- To review police reports and determine appropriate criminal charges to be filed
- To prosecute each case justly and vigorously
- To maintain quality staffing and effective office policies and procedures
- To provide resources for effective criminal prosecution

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Department: 310 State's Attorney

Department Official: Randy Yedinak, State's Attorney

Division: Judicial

		2020	2021	2022	2022	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
100-310-3500-3356	Asst SA Salary - Corrections	40,334	47,667	44,000	46,000	44,000
100-310-3500-3357	Asst SA Salary - Mental Health	4,500	4,500	4,500	4,500	4,500
100-310-3500-3414	State of IL - SA Salary	154,597	158,993	161,603	161,603	166,923
100-310-3500-3358	State of IL - Legal Svcs	14,040				
	Total State of IL Reimb	213,471	211,160	210,103	212,103	215,423
100-310-3600-3411	State's Atty Fees from Circuit Clerk			34,000	18,000	30,000
	Total Fees Fines & Charges for Svcs	0	0	34,000	18,000	30,000
<b>REVENUE TOTAL</b>		<b>213,471</b>	<b>211,160</b>	<b>244,103</b>	<b>230,103</b>	<b>245,423</b>
100-310-4101-5001	State's Attorney Salary	177,110	181,524	183,435	183,435	188,754
100-310-4101-5003	Asst SA Salaries	213,381	219,471	229,242	229,242	253,933
100-310-4110-1265	Victim Coordinator Salary	11,887	15,702	35,042	35,042	39,091
100-310-4110-5015	Admin. Support Salaries	153,266	165,967	164,327	164,327	174,218
100-310-4110-5099	Administrative Leave	27,008				
	Total Personnel Costs	582,652	582,664	612,046	612,046	655,996
100-310-4304-0000	Outsourced Services-Legal	5,847	16,343	12,000	6,000	12,000

100-310-4304-4301	Trial Expenditures	2,749	649	7,000	1,000	6,500
100-310-4304-4302	Appellate Services	18,000	18,000	18,000	17,000	18,000
100-310-4334-0000	Dues	2,595	2,588	2,500	2,500	3,000
100-310-4330-4330	Cellular Phones	1,800	1,800	2,000	1,800	2,000
	Total Contractual Svcs	30,991	39,379	41,500	28,300	41,500
100-310-4331-0000	Postage	2,017	3,450	3,500	3,000	3,500
100-310-4399-0000	Operating Expenses	1,547	260	4,500	3,600	4,500
100-310-4401-0000	Supplies & Minor Equipment	14,776	18,174	15,500	15,000	15,500
	Total Commodities	18,340	21,884	23,500	21,600	23,500
<b>EXPENDITURE TOTAL</b>		<b>631,983</b>	<b>643,927</b>	<b>677,046</b>	<b>661,946</b>	<b>720,996</b>

### REVENUE/EXPENDITURE 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 1<sup>st</sup>, 2022, so there is an increase in the amount that we are reimbursed. In FY2022 the fee that was collected by the Circuit Clerk for "State's Attorney Fees" started going toward the State's Attorney's department revenue. This fee has decreased slightly over the last 2 years, so the budgeted amount was reduced.
- 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 FY2023 and also the increase in the State's Attorney's Salary which was given by the State of Illinois beginning July 2022. Contractual services consist of outsourced legal services, trial expenditures and appellate services and have been declining over the last few years.

### PERFORMANCE INDICATORS

Indicator	FY2021 Actual	FY2022 thru May 31	FY2021 Projected
*Traffic Cases Filed	3,409	767	2,800
*Criminal Misdemeanors Filed	251	66	215
Driving Under the Influence Filed	120	48	100
Criminal Felony Filed	411	131	300
Juvenile Abuse & Neglect Filed	52	21	48
Juvenile Delinquency Filed	21	17	25
Jury Trials Conducted	13	6	15

\* Starting in 2022 the State of Illinois changed classifications and designations for certain traffic and criminal offenses. Prior to 2022, all traffic cases were filed as "TR" cases. Starting in 2022, all traffic offenses were further broken down into "MT (major traffic)" offenses and "TR (minor traffic)" offenses. Additionally, prior to 2022, all misdemeanor offenses were filed as "CM" cases. Starting in 2022, misdemeanor offenses were broken down into "DV (all domestic violence related offenses)" and "CM (remaining misdemeanor)" offenses.

Indicator	FY2022 thru May 31	FY2023 Projected
Major Traffic (MT)	328	650
Domestic Violence (DV)	30	65

**VICTIM COORDINATOR – FUND 265**

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

The Victim Coordinator Fund is a special revenue fund established by the treasurer to track the grant revenue.

This fund is used to receive a State of Illinois grant which covers a portion of the Victim Coordinator's wages.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET****Fund: 265 Victim Coordinator**

Responsible Official: Randy Yedinak, State's Attorney

<u>Account #</u>	<u>Account Description</u>	<b>2020</b> <u>Actual</u>	<b>2021</b> <u>Actual</u>	<b>2022</b> <u>Budget</u>	<b>2022</b> <u>Estimated</u>	<b>2023</b> <u>Budget</u>
265-000-3300-1265	State Grant	20,900	20,900	20,900	20,900	20,900
	Total Grants	20,900	20,900	20,900	20,900	20,900
265-000-380x-1265	Interest (CD, NOW)	193	17	20	20	20
	Total Interest	193	17	20	20	20
<b>REVENUE TOTAL</b>		<b>21,093</b>	<b>20,917</b>	<b>20,920</b>	<b>20,920</b>	<b>20,920</b>
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
265-000-4700-1100	Transfers out	(18,000)	(18,000)	(20,900)	(20,900)	(18,000)
	<b>Total Other Financing (Uses)</b>	<b>(18,000)</b>	<b>(18,000)</b>	<b>(20,900)</b>	<b>(20,900)</b>	<b>(18,000)</b>

**REVENUE/EXPENDITURE ANALYSIS**

- 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 offset the Victim Coordinator's wages.

**FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$29,036	\$29,056	\$31,976

## STATE'S ATTORNEY DRUG TRAFFIC PREVENTION – FUND 270

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

The State's Attorney Drug Traffic Prevention Fund was created pursuant to *Public Act 86-1382 of the State of Illinois*.

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **Forfeited Funds** – The Illinois Drug Asset Forfeiture Procedure Act, in conjunction with the Illinois Controlled Substances Act and Illinois Cannabis Control Act allows for property to 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 of the State's Attorney.
- **Expenditures** – The money collected in this fund is to be used solely in the enforcement of laws governing cannabis and controlled substances, for public education in the community or schools in regard to 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.

### **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.

### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

#### **Fund: 270 State's Attorney Drug Traffic**

Responsible Official: Randy Yedinak, State's Attorney

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
270-000-3624-1270	SA Fees	0	0	2,000	2,000	2,000
270-000-3624-3327	Forfeited Funds	44,859	18,542	8,000	8,000	8,000
	Total Fees Fines & Charges for Svcs	44,859	18,542	10,000	10,000	10,000
270-000-380x-1270	Interest (CD, NOW)	80	110	10	10	10
	Total Interest	80	110	10	10	10
	<b>REVENUE TOTAL</b>	<b>44,939</b>	<b>18,652</b>	<b>10,010</b>	<b>10,010</b>	<b>10,010</b>

270-000-4600-0000	Drug Traffic Prevention					
	Expenditures	13,118	15,872	10,000	10,000	10,000
	Total Miscellaneous	<i>13,118</i>	<i>15,872</i>	<i>10,000</i>	<i>10,000</i>	<i>10,000</i>
<b>EXPENDITURE TOTAL</b>		<b>13,118</b>	<b>15,872</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

#### **REVENUE/EXPENDITURE 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.
- 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.
- Forfeiture cases have started to decline due to labor shortages within law enforcement agencies. Officers assigned to special units (e.g. drug enforcement units) are being removed and placed back on patrol to accommodate said shortages. This, in turn has led to a decrease in the number of seizures associated with drug investigations.

#### **PERFORMANCE INDICATORS**

Indicator	FY2021	FY2022 thru May 31	FY2023 Projected
Drug Asset Forfeiture Cases	54	13	35
Article 36 Cases	34	18	40

#### **FUND BALANCE**

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$50,436	\$50,446	\$50,456

## STATE'S ATTORNEY AUTOMATION – FUND 271

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

The State's Attorney Automation Fund was created pursuant to *Public Act 97-673 of the State of Illinois*.

### **FUNCTIONS MANDATED BY STATE OF ILLINOIS**

- **Fees** – 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.
- **Expenditures** – Fees collected are to be utilized to offset the expenses of record keeping in the State's Attorney Office.

### **GOALS AND OBJECTIVES**

- Funds to be used towards the efficient keeping of records
- 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.

### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

#### **Fund: 271 State's Attorney Automation**

Responsible Official: Randy Yedinak, State's Attorney

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
271-000-3624-3422	Fines, Fees and Forfeitures	3,458	4,089	4,000	3,600	4,000
	Total Fees Fines & Charges for Svcs	3,458	4,089	4,000	3,600	4,000
271-000-380X-1271	Interest (CD, NOW)	11	26	5	5	5
	Total Interest	11	26	5	5	5
	<b>REVENUE TOTAL</b>	<b>3,469</b>	<b>4,115</b>	<b>4,005</b>	<b>3,605</b>	<b>4,005</b>
271-000-4600-0000	Judiciary and Court Related	2,902	529	4,000	3,000	4,000
	Total Miscellaneous	2,902	529	4,000	3,000	4,000
	<b>EXPENDITURE TOTAL</b>	<b>2,902</b>	<b>529</b>	<b>4,000</b>	<b>3,000</b>	<b>4,000</b>



### **REVENUE/EXPENDITURE ANALYSIS**

- Fees have stayed consistent over the last several years and that is not expected to change at this time.
- Funds will continue to be used to help with the shift towards electronic case management.

### **PERFORMANCE INDICATORS**

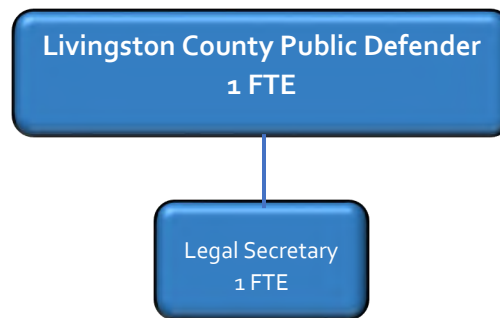
Indicator	FY2020	FY2021	FY2022 Estimated
Total Funds Collected	\$3,458	\$4,089	\$3,600
Allowable Purchases Made	\$2,902	\$829	\$3,000

### **FUND BALANCE**

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$15,131	\$15,736	\$15,741

### **MISSION STATEMENT**

"There can be no equal justice where the type of trial a man gets depends on the amount of money he has." *Justice Hugo Black, US Supreme Court (Gideon v Wainwright – 1963)*



### **Public Defender Department Positions: 2 FTE**

The duties and function of the Public Defender are statutorily defined in the Counties Code (55 ILCS 5/3-4000) and are as follows:

### **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.

### **GOALS AND OBJECTIVES**

- To effectively represent indigent persons during all phases of a court case from arraignment through post-conviction proceedings.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Fund: 275 Public Defender Records Automation

Responsible Official: Marinna Metoyer, Public Defender

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-320-3500-3415	State of IL-Public Defender Salary	105,846	108,484	110,061	110,061	113,241
	Total State of IL Reimb	105,846	108,484	110,061	110,061	113,241
100-320-3600-3409	Public Defender Fees from Circuit Clerk			35,000	25,000	30,000
	Total Fees Fine & Charges for Svcs	0	0	35,000	25,000	30,000
	<b>REVENUE TOTAL</b>	<b>105,846</b>	<b>108,484</b>	<b>145,061</b>	<b>135,061</b>	<b>143,241</b>
100-320-4101-5001	Public Defender	159,445	175,817	165,091	165,091	169,878
100-320-4101-5003	Asst Public Defender	34,756	35,446	37,417	21,646	
100-320-4110-5015	Secretary	26,761	30,303	33,560	36,816	39,894
100-320-4110-5099	Administrative Leave	2,896				
	Total Personnel Costs	223,857	241,565	236,068	223,553	209,772
100-320-4304-0000	Legal Services	57,500	57,650	57,500	57,500	97,500
	Meetings-Training Travel					
100-320-4320-0000	Expenses	0	0	700	500	1,300
100-320-4334-0000	Dues	0	0	400	400	800
	Total Contractual Svcs	57,500	57,650	58,600	58,400	99,600
100-320-4331-0000	Postage	905	814	850	800	750
100-320-4333-0000	Publications	174	190	240	240	640
100-320-4401-0000	Supplies and Equipment	2,281	2,482	3,675	2,500	3,175
	Total Commodities	3,360	3,486	4,765	3,540	4,565
	<b>EXPENDITURE TOTAL</b>	<b>284,717</b>	<b>302,701</b>	<b>299,433</b>	<b>285,493</b>	<b>313,937</b>

### REVENUE/EXPENDITURE ANALYSIS

- In FY2022 the fee that is collected by the Circuit Clerk for "Court Appointed Attorney" will go toward the Public Defender's department revenue. This amount has been going down.

- 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 revenue has increased over the last several years, as there has been a salary increase for the Public Defender.
- The total personnel expenses have decreased for FY2023 as the part-time Assistant Public Defender Position is not going to be refilled at this time. The amount that would have been budgeted to that expense has been moved to the Legal Services line item.
- The contractual services have also changed due to an increase in the Training line item and an increase in the Dues line item. Part of this increase is offset by a reduction in the Total Commodities expense.

### PERFORMANCE INDICATORS

Indicator	2021 Actual	2022 thru 6/30	2023 Projected
<b>Felony Cases</b> (criminal & felony traffic)			
Filed with the Circuit Clerk	411	136	400
Opened by the Public Defender Office	360	179	360
Closed by the Public Defender Office	407*	172*	400
<b>Misdemeanor Cases</b> (includes DT and TR)			
Filed by the Circuit Clerk (CM, DV and DT only)	371	168	370
Opened by the Public Defender Office (includes TR)	352	178	350
Closed by the Public Defender Office (includes TR)	379*	170*	370
<b>Juvenile Delinquency Cases</b> (filed as JD/J)			
Filed by the Circuit Clerk	21	17	20
Opened by the Public Defender Office	21	6	20
Closed by the Public Defender Office	10*	22*	15
<b>Juvenile Abuse/Neglect Cases</b> (filed as JA)			
Filed by the Circuit Clerk	52	21	50
Opened by the Public Defender Office	98**	24**	90
Closed by the Public Defender Office	77*	52*	60

### NOTES

- Our open cases in felony, misdemeanor and traffic may be slightly larger than those opened by the Circuit Clerk since it includes cases assigned to the Public Defender after a defendant was either pro se or represented by private counsel in years prior.

- Includes cases closed from previous year(s).
- \* Does not include cases closed by part-time Assistant Public Defender
- \*\*Each parent is assigned a Public Defender; therefore, the cases opened is greater than number of cases filed by the Circuit Clerk.

**PUBLIC DEFENDER RECORDS AUTOMATION – FUND 275**

Submitted by: Scott Ripley, Livingston County Public Defender

The Public Defender Automation Fund is required by the Criminal Traffic Assessment Act (705 ILCS 135/15-70(10)(1)).

**FUNCTIONS MANDATED BY STATE STATUTE**

- **Fees** – For any petty or business offense prosecuted by the State’s Attorney, \$2 will be deposited to the Public Defender Records Automation Fund
- **Expenditures** – The fees collected must be used to offset the expenses of record keeping in the Public Defender’s Office.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET****Fund: 275 Public Defender Records Automation**

Responsible Official: Marinna Metoyer, Public Defender

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
275-000-3625-3422	Fees	1,106	1,624	1,200	1,200	1,400
	Total Fees Fines & Charges for Svcs	1,106	1,624	1,200	1,200	1,400
275-000-3803-1275	Interest NOW	0	1	1	1	1
	Total Interest	0	1	1	1	1
<b>REVENUE TOTAL</b>		<b>1,106</b>	<b>1,624</b>	<b>1,201</b>	<b>1,201</b>	<b>1,401</b>
275-000-4600-0000	Other Disbursements	0	0	0	0	2,000
	Total Miscellaneous	0	0	0	0	2,000
<b>EXPENDITURE TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**REVENUE/EXPENDITURE ANALYSIS**

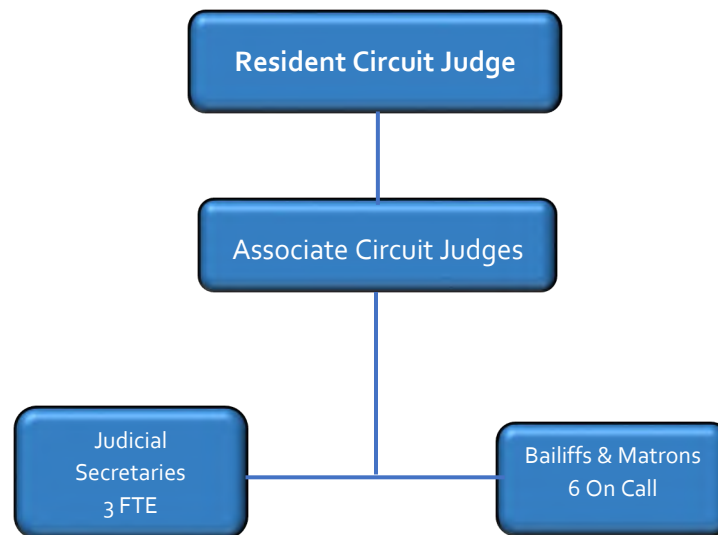
- Since this fund is fairly new, it is hard to predict the amount of fees that will be collected. FY2020 was the first full year of revenue and it was higher than anticipated. Conservatively, the fees are \$75-\$100 per month.
- Budgeted expenditure amount for FY2023 is for hardware costs related to establishing automated records keeping systems.

**FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$3,110	\$4,311	\$3,712

**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".

**Circuit Court Department Positions: 3 FTE**

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 the county. The Eleventh Circuit Judges elect a Chief Judge every two years who has 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 duties and function of the Circuit Court are statutorily defined in the *Circuit Courts Act (705 ILCS 35/)*.

## 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.

## 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.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 330 Circuit Court

Department Official: Jennifer Bauknecht, Resident Circuit Judge

Division: Judicial

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-330-3500-4319	State of IL Interpreter					
100-330-3500-3355	State of IL DOC	4,351				
	Total State of IL Reimb	4,351	0	0	0	0
	<b>REVENUE TOTAL</b>	<b>4,351</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
100-330-4110-5015	Secretaries	101,630	121,360	126,834	126,834	133,873
100-330-4110-5099	Administrative Leave	13,924	586			
100-330-4120-5032	Part-time - Bailiffs	2,072	5,353	9,386	5,500	9,386
	Total Personnel Costs	117,625	127,300	136,220	132,334	143,259
100-330-4304-4303	Court Appointed Counsel	33,363	20,113	35,000	35,000	45,000
100-330-4304-4304	Special Prosecutor Fees	175	0	1,500	1,500	1,500
100-330-4305-4315	Post-trial Evaluations & Svcs					7,500
100-330-4305-4316	Transcript Fees	995	1,732	3,000	2,400	3,000
100-330-4305-4317	Pre-trial Evaluations & Svcs	2,670	21,145	7,000	10,000	10,000
100-330-4305-4319	Interpreter Fees	3,898	4,230	4,000	4,000	4,000
100-330-4308-0000	Judges' Salaries - Paid to State	1,398	1,403	1,800	1,304	1,800



100-330-4309-4704	Jurors: Fees/Mileage	11,329	14,632	53,000	30,000	50,000
100-330-4309-4705	Jurors: Meals	541	1,936	2,000	1,400	2,000
100-330-4350-0000	Court Appointed Physician- Fitness/Insanity	9,192	8,180	27,500	27,500	30,000
	Total Contractual Svcs	63,561	73,369	134,800	113,104	154,800
100-330-4401-0000	Supplies & Equipment	10,791	10,397	10,000	12,000	10,000
100-330-4401-4753	Reporter Supplies & Minor Equipment	20	0	1,000	200	1,000
100-330-4410-0000	Books	27,686	27,710	17,000	15,000	25,000
	Total Commodities	38,497	38,107	28,000	27,200	36,000
<b>EXPENDITURE TOTAL</b>		<b>219,683</b>	<b>238,776</b>	<b>299,020</b>	<b>272,638</b>	<b>334,059</b>

### **REVENUE/EXPENDITURE ANALYSIS**

- 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.
- We have made some adjustments to the interpreter process which we hope will result in reimbursement for some of these expenses.
- Historically, we have used law library fees to pay for a majority of the Westlaw fee and books for the judiciary as well as to provide Westlaw for the law library itself. The Public Defender has been able to use the law library Westlaw account for their research in an effort to offset costs to the county. However, revenue from the law library fund continues to decrease due to the waiver provisions in the Criminal and Traffic Assessment Act (CTAA) as well as the decrease in court filings. We anticipate that revenue in this fund will continue to decrease and provide only a nominal amount of revenue to offset these expenditures. Therefore, we have requested an increase in this line item.
- There have been a number of legislative changes, as well as case law rulings that will have a significant impact on the county's overall budget and the Circuit Court budget in 2023 and future years. In particular, the CTAA referenced above continues to affect revenue in general and in particular to the law library and court security funds. In addition, the final provisions of the "SAFE-T Act" go into effect on January 1, 2023, and will substantially impact law enforcement and court operations. Most significantly for purposes of court operations, the act provides for the elimination of cash bail and implementation of a pretrial supervision program. The State, through the Supreme Court, has developed and implemented a new department within AOIC, the Office of Statewide Pretrial Services (OSPS), funded in whole (at this time) by the Supreme Court, and charged with conducting the pretrial assessments and supervision required under this Act. However, how that department and program will unfold and what impact it will have on the Circuit Court and Probation and their respective budgets, including other departments within the LJC, remains to be seen. I would note that Kane County, which

has a population of 531,000, anticipates an additional \$21,000,000 in budget needs over the next 3 years and 103 new staffing positions across the entire justice system. They have indicated that a majority of the new positions are for the SAO and PDO and are related to their requirements to examine all new video created by the body camera portion of the Act. While their population is significantly greater than Livingston County, it is nevertheless illustrative of the significant impact this legislation will have on county budgets across the State. In so far as Livingston County Circuit Court operations are concerned, we expect these changes to directly impact the Court Appointed Physician and Pre-sentence Evaluation Fees line items and we are requesting an increase in those line items. To better gage the impact, we are requesting to modify the title of those line items and add an additional line item.

- Due to recent changes in case law, we have had to re-structure appointments of the Public Defender's office in Child Welfare cases. The Public Defender cannot serve in a role that *may* conflict with another attorney working for the PD. As a result, the Court now appoints an attorney wholly unrelated to the PD's Office to serve as GAL in Child Welfare cases. These types of cases typically involve between 3-5 separate attorney appointments to represent various parties and are very time-consuming cases. In addition, we continue to see increases in case filings. Therefore, we are requesting a modest increase in the "court appointed counsel" line item.
- A considerable portion of our budget is allocated for jury trials. Over the past few years, we have seen a decline in the number of jury trials. However, some of that can still be attributed to the COVID-19 pandemic. We expect the number and length of jury trials to trend upward again to roughly 20-25 jury trial days per year. In addition, we generally have several complex civil and criminal cases that go to jury trial every few years. In regards to the FY'22 budget, we have a 2-week jury trial starting in August that will greatly increase the actual expenses of line items 4120-5032 and 4309-4704 & 4705.
- The Illinois Supreme Court recently updated the AOIC Manual on Recordkeeping. New case categories were added and multiple citations and charges are now required to be in one case file. As a result, we cannot easily compare and analyze against previous years filings and can no longer use past annual case filing reports as a matrix to assess trends in future case filings. In addition, case filings are triggered by a number of factors outside the control of the judiciary. Therefore, it is difficult to predict what areas will see the greatest need in terms of judicial resources. As a practical matter, we continue to see an increase in child welfare cases, criminal sexual assault cases of all types, mental health and fitness issues and interpreter needs. In regards to the criminal sexual assault cases, the main impact on the budget is the statutory requirement that sex offenders obtain a sex offender evaluation before sentencing and then comply with those treatment recommendations. Since a majority of these defendants qualify for the Public Defender, they do not have the ability to pay for the assessments and treatment putting that expense on the county.
- **See Exhibit 1** for detailed expenditure analysis.

## **PERFORMANCE INDICATORS**

Not provided

## 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:**

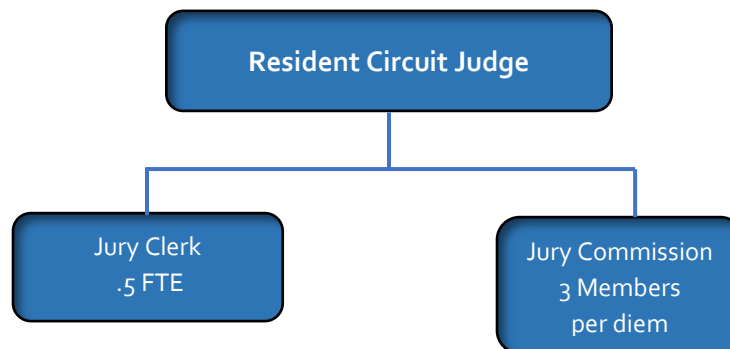
CRIMINAL CASES: 725 ILCS 140/1: “...If the court finds the accused incapable of so understanding or so expressing himself, the court shall appoint an interpreter for the accused...” 140/3: “The courts shall determine a reasonable fee for all such interpreter services **which shall be paid out of the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

### **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".



### **Jury Commission Department Positions: .5 FTE**

The duties and function of the jury commission are statutorily defined in the *Jury Commission Act (705 ILCS 310/)* and are as follows:

### **FUNCTIONS MANDATED BY STATE STATUTE**

- 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 provided by the Secretary of State and prepared for use in summoning eligible citizens for their civic duty of serving as a juror.

### **GOALS AND OBJECTIVES**

- The Jury Commission is responsible for summoning, notifying and maintaining records of all juror activity, including Petit Jurors, Coroner's Jurors, and Grand Jurors, and providing nominal fee and mileage to those jurors who have served per statute.

## FISCAL YEAR 2023 BOARD APPROVED BUDGET

### Department: 340 Jury Commission

Department Official: Jennifer Bauknecht, Resident Circuit Judge

Division: Judicial

		2020	2021	2022	2022	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
100-340-4120-0000	Jury Clerk	8,505	10,401	16,193	12,000	17,753
100-340-4142-0000	Jury Commissioners	470	282	750	600	750
	Total Personnel Costs	8,975	10,683	16,943	12,600	18,503
100-340-4401-0000	Supplies	4,978	6,310	7,000	6,000	8,000
	Total Commodities	4,978	6,310	7,000	6,000	8,000
<b>EXPENDITURE TOTAL</b>		<b>13,954</b>	<b>16,993</b>	<b>23,943</b>	<b>18,600</b>	<b>26,503</b>

### REVENUE/EXPENDITURE ANALYSIS

- The increase in budgeted expenses is due to the wage increase approved by the County Board for FY2023 and an increase in supplies (postage) due to the need for increased mailings.
- The increase in supplies and postage is due to the need to summons more jurors on a regular basis. The records received from the Secretary of State are outdated and result in only 52% of those summoned being qualified to serve.

### PERFORMANCE INDICATORS

Not provided

## LAW LIBRARY – FUND 260

Submitted by: Jennifer Bauknecht, Resident Circuit Judge, 11<sup>th</sup> Circuit

The Law Library Fund was created pursuant to state statute (55 ILCS 5/5-39001).

### **FUNCTIONS MANDATED BY STATE STATUTE**

- **Fees** - The Law Library is funded by fees as prescribed and set by Senate Bill 0103.
- **Expenditures** – On-line information services and a reimbursement of wages for the employee that has dedicated hours to the Law Library.

### **GOALS AND OBJECTIVES, per statute**

- The facilities of [the law] library[y] shall be freely available to all licensed Illinois attorneys, judges, other public officers of the county, and all members of the public, whenever the court house is open, and may include self-help centers and other legal assistance programs for the public as part of the services it provides on-site and online.

### **FISCAL YEAR 2023 BOARD APPROVED BUDGET**

#### **Fund: 260 Law Library**

Responsible Official: Jennifer Bauknecht, Resident Circuit Judge

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
260-000-3600-1260	Law Library Fees	5,304	5,837	11,500	6,000	5,000
	Total Fees Fines & Charges for Svcs	5,304	5,837	11,500	6,000	5,000
260-000-3803-1260	Interest NOW	0	0	5	5	5
	Total Interest	0	0	5	5	5
	<b>REVENUE TOTAL</b>	<b>5,304</b>	<b>5,837</b>	<b>11,505</b>	<b>6,005</b>	<b>5,005</b>
260-000-4600-0000	Law Library Costs	2,965	3,890	9,000	4,000	3,000
	Total Miscellaneous	2,965	3,890	9,000	4,000	3,000
	<b>EXPENDITURE TOTAL</b>	<b>2,965</b>	<b>3,890</b>	<b>9,000</b>	<b>4,000</b>	<b>3,000</b>
260-000-4700-1100	General Fund	(2,076)	(2,075)	(2,032)	(2,032)	(2,020)
	<b>Total Other Financing (Uses)</b>	<b>(2,076)</b>	<b>(2,075)</b>	<b>(2,032)</b>	<b>(2,032)</b>	<b>(2,020)</b>

### **REVENUE/EXPENDITURE ANALYSIS**

- The revenue consists of fees that are collected in court cases. This revenue has dropped significantly due to the waiver provisions in the Criminal and Traffic Assessment Act (CTAA) as well as the decrease in court filings. Revenue is expected to continue to decrease and provide only a nominal amount of revenue to offset the expenditures.
- 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.

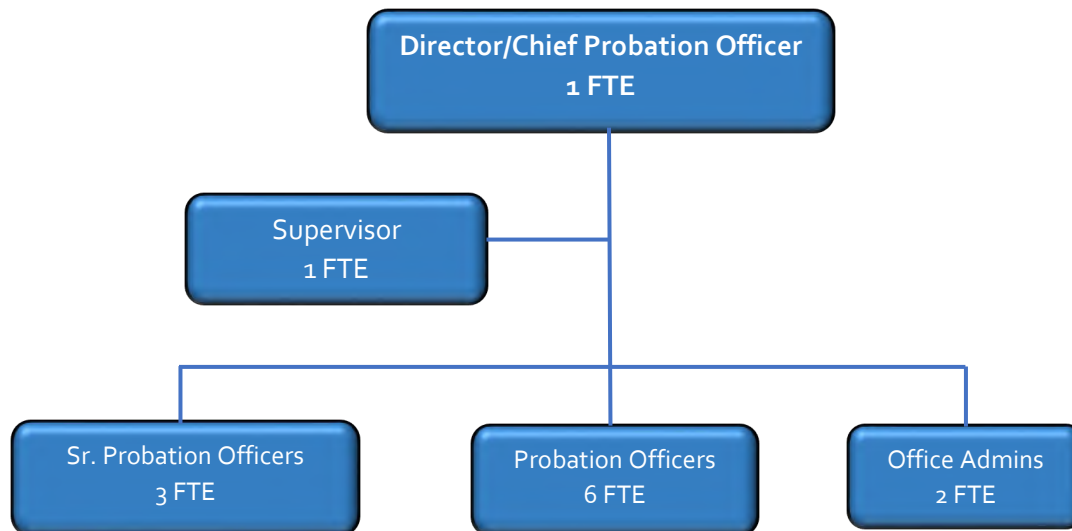
### **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$1,498	\$1,471	\$1,456



**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.



**Court Services Department positions: 13 FTE**

The duties and function of Court Services/Probation are statutorily defined in the *Probation and Probation Officers Act (730 ILCS 110/)* and the *Juvenile Court Act (705 ILCS 405/)* and are as follows:

**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-Sentence Investigations** - Investigations of the background of a person as ordered by the Court specifically including a history of criminal involvement and other life aspects to aid the Court in judicial decision making.
- **Community Service Program** - A program of reasonable public or community service for those offenders ordered to complete public service work by the Court
- **Administrative Sanction Program** - A program of swift, certain, consistent and graduated sanctions used to address lesser and technical violations by supervised offenders that considers the risk to the community and the needs of offender in imposing correctional interventions with a goal of increasing

positive behavior and compliance with court orders, and preserving valuable Court time and attention for serious violations and those offenders unwilling to work with Court Services.

- **Recovery Court Programs** - Programs that provide a team-oriented supervision and court experience for specialized populations (veterans, those with addictions) that involve intense and comprehensive supervision and treatment with incentives for positive behavior and immediate and graduated sanctions for non-compliance. These programs generally show a higher percentage of treatment success than standard supervision and use fewer resources than incarceration.
- **Probation Service Fee Fund** - Court Services is the recipient and manager of special fees paid by persons sentenced to probation as ordered by the Court. These fees may be spent upon approval of the Chief Judge of the Judicial Circuit. Funds may supplement but not supplant the expenditure of county general funds and should primarily be used to provide services to or programs that support and benefit offenders.

### ***FUNCTIONS MANDATED BY THE COURT***

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

### ***GOALS AND OBJECTIVES***

- Continue to work to transition the Department to a new type of case planning and case management approach which utilizes an officer/client model that is based upon holding offenders accountable while officers instruct and model pro-social behavior, encouraging and rewarding good performance and improved skills, all towards a goal of leading offenders to a more law-abiding and healthier lifestyle.
- The Administrative Office of the Illinois Courts has recently greatly increased the amount of data expected to be collected and reported by the county Probation Departments. These changes will require modification of our data collection software and a significant increase in the amount of time it takes officers and support staff to collect, organize and report the data – likely resulting in increased technology and personnel costs. We have applied for a variance from the requirement to meet these new data standards while we determine the impact and how best to address it. During 2023 we will

make every effort to improve technology and efficiency within the Department in an effort to minimize the impact.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

**Department: 350 Court Services**

Department Official: Ron Baker, Probation-Court Services Director

Division: Judicial

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
100-350-3500-3416	State of IL Salary Subsidy	15,000	22,000	24,000	24,000	24,000
100-350-3500-3417	State of IL Grants in Aid	494,936	485,774	494,587	494,587	510,000
	Total State of IL Reimbursements	509,936	507,774	518,587	518,587	534,000
100-350-3620-1100	Court Services Fees			1,500		0
	Total Fees Fine & Charges for Svcs	0	0	1,500	0	0
	<b>REVENUE TOTAL</b>	<b>509,936</b>	<b>507,774</b>	<b>520,087</b>	<b>518,587</b>	<b>534,000</b>
100-350-4101-5001	Probation Director's Salary	77,807	79,407	82,622	82,622	85,876
100-350-4101-5003	Probation Supervisor Salary	59,548	60,781	65,483	65,483	70,722
100-350-4110-5013	Probation Officer Salary	336,613	444,026	463,954	440,000	505,378
100-350-4110-5015	Admin/Office Assistants	52,966	65,950	72,657	72,657	78,809
100-350-4110-5035	Overtime/Merit	11,112	4,202	5,500	5,500	4,500
100-350-4110-5099	Administrative Leave	84,488				
	Total Personnel Costs	622,534	654,366	690,216	666,262	745,285
100-350-4305-0000	Other Prof/Tech Svcs	5,346	5,280	5,500	5,500	7,500
100-350-4320-0000	Meetings-Training Travel Expenses	3,551	8,531	13,000	13,000	13,000
100-350-4330-4330	Cell Phones	5,256	10,680	10,250	10,250	11,000
100-350-4340-0000	Residential & Detention Alt	4,276	0	0	0	0
100-350-4341-0000	Client Services	13,409	0	0	0	0
100-350-4342-0000	Contract/Juvenile Detention	39,485	21,133	35,000	21,000	30,000
	Total Contractual Svcs	71,322	45,623	63,750	49,750	61,500
100-350-4322-0000	Mileage	251	694	500	500	500
100-350-4331-0000	Postage	363	490	450	450	450
100-350-4401-0000	Office Supplies and Equipment	4,028	5,861	5,000	6,000	7,250
100-350-4480-0000	Uniforms	1,274	1,052	1,500	1,500	2,000

100-350-4490-4300	Drug Testing	13,953	0	0	0	0
100-350-4490-4496	Officer Reimbursement	120	54	200	100	500
100-350-4490-4497	Officer Safety Supplies & Equip	2,147	2,720	4,000	5,000	4,000
	Total Commodities	22,136	10,870	11,650	13,550	14,700
<b>EXPENDITURE TOTAL</b>		<b>715,992</b>	<b>710,860</b>	<b>765,616</b>	<b>729,562</b>	<b>821,485</b>

#### REVENUE/EXPENDITURE 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, we are awaiting formal notification but all indicators are that the Department will receive approximately \$534,000 and continue to be “fully funded” by the State (as statutorily defined).
- FY2022 spending is on track with our submitted budget, with end of June spending reflecting 52.46% of the budget expended with 58% of the year complete. Final expenditures are anticipated to be less than the amount budgeted.
- Court Services has submitted a FY2023 budget with expenditures of \$819,535, slightly less than the amount allocated by the County Board. An additional \$95,000 will be spent directly from the Probation Fee Fund for services that directly benefit clients. The overall General Fund expenditure increase is primarily driven by anticipated salary increases. A second year of adjustment of the salary of the Supervisor position (in an effort to reduce salary compression with experienced officers) has been approved by the Chief Judge. Certain other line items were increased or decreased based upon trends in that particular expenditure. Overall, although an increase from last year, the FY2023 budget request remains lower than most recent requests and represents an amount consistent with pre-2017 Department spending.
- No capital purchases are anticipated in FY2023.

#### PERFORMANCE INDICATORS

Indicator	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Estimated
Adult Investigations	100	66	79	50
Juvenile Investigations	210	143	139	135
Victim Impact Panels	57	0	0	0
Public Service Ordered	37,814 hrs	43,590 hrs	44,117 hrs	44,189 hrs

*Note: Information for 2020 and 2021 (and in the case of the VIP 2022) was severely impacted by the COVID-19 crisis. It should be noted that since no in-person Victim Impact Panels have been available due to Covid an online option was made available – but statistics are not available to gauge how often it has been utilized.*

# PROBATION SERVICES FEES – FUND 264

Submitted by: Ron Baker, Director/Chief Probation Officer

The Probation Services Fee Fund was created pursuant to State Statute (730 ILCS 110/15.1).

## FUNCTIONS MANDATED BY STATE STATUTE

- **Fees** – Fees are collected from persons supervised by Court Services.
- **Expenditures** – Funds are to be used to provide services to and/or support programs for offenders under the supervision of Probation and Court Services Department. These funds may only be spent upon approval of the Chief Judge. The funds may supplement, but not supplant county general funds.

## FISCALYEAR 2023 BOARD APPROVED BUDGET

### Fund: 264 Probation Services Fees

Responsible Official: Ron Baker, Probation-Court Services Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
264-000-3600-1264	Fees - Probation	80,964	96,784	90,000	90,000	95,000
264-000-3600-3515	Fees - DV Surveillance		293			
264-000-3600-3516	Fees - Operations	860	355	600	600	600
264-000-3620-3421	Fees - OOSP & JPTS	0	0	600	600	600
264-000-3620-3441	Fees - Home Confinement	1,620	5,430			
	Total Fees Fines & Charges for Svcs	83,444	102,862	91,200	91,200	96,200
264-000-380x-1264	Interest (CD & NOW)	467	465	400	400	400
	Total Interest	467	465	400	400	400
264-000-3861-0000	Misc Revenue	0	0	0	0	0
264-000-3861-3860	Misc Revenue - Donations	0	0	0	0	0
	Total Miscellaneous	0	0	0	0	0
	<b>REVENUE TOTAL</b>	<b>83,910</b>	<b>103,326</b>	<b>91,600</b>	<b>91,600</b>	<b>96,600</b>
264-000-4340-0000	Residential & Detention Alt		27,306	30,000	30,000	35,000
264-000-4341-0000	Client Services		26,475	30,000	30,000	50,000
264-000-4490-4300	Drug Testing		6,238	15,000	15,000	10,000
	Total Contractual Svcs	0	60,020	75,000	75,000	95,000
	<b>EXPENDITURE TOTAL</b>	<b>0</b>	<b>60,020</b>	<b>75,000</b>	<b>75,000</b>	<b>95,000</b>

264-000-4700-1100	<b>Transfers Out - General Fund</b>	<b>(29,676)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Other Financing (Uses)</b>	<b>(29,676)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### **REVENUE/EXPENDITURE 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.
- Spending of \$95,000 is anticipated during CFY2023. 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 in the past (as opposed to obligating General Fund monies) of approximately \$120,000. Updated state standards and legislation has made it more difficult to utilize fees to make capital purchases, 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 on client services of at least one 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. It is anticipated allocated funding for FY2023 will constitute full funding so no coverage of a salary with fees will be possible.

### **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$197,957	\$214,557	\$216,157

## TORT JUDGMENT – FUND 101

The Tort Judgment Fund is established pursuant to 745 ILCS 10/9-107 which gives authority to local public entities to annually levy taxes at a rate that will produce an amount sufficient to fund expenses relating to tort liability, insurance, and risk management programs.

### FUNCTIONS ESTABLISHED BY COUNTY BOARD

- **Insurance Policies** – Assure that the County has the correct insurance coverage for all lines of insurance, including Professional Liability, Inmate Liability, Law Enforcement Liability, CyberSecurity, Theft, and Auto. These policies are reviewed each year.
- **Tort Management** – Maintain documents on all served legal complaints against the county and work with the proper insurance carrier of the claim.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 101 Tort Judgment & Liability

Responsible Official: Kathy Arbogast, County Board Chair

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
101-000-3002-0000	Tort Judgment Property Tax	647,249	663,034	665,000	663,698	770,000
	Total Property Tax	647,249	663,034	665,000	663,698	770,000
101-000-380x-1101	Interest (CD, NOW)	204	456	300	300	300
	Total Interest	204	456	300	300	300
100-000-3851-3345	Worker's Comp-Audit	4,020	614	0	0	0
	Total Miscellaneous	4,020	614	0	0	0
<b>REVENUE TOTAL</b>		<b>651,474</b>	<b>664,104</b>	<b>665,300</b>	<b>663,998</b>	<b>770,300</b>
101-000-4301-0000	Consulting Services					30,000
101-000-4338-4707	Bonds	921	3,822	4,000	1,000	4,000
101-000-4338-4739	General Liability	574,918	654,046	750,000	720,002	775,000
101-000-4338-4741	Property Appraisal	530	0	8,000	0	8,000
	Total Contractual Svcs	576,369	657,868	762,000	721,002	817,000
<b>EXPENDITURE TOTAL</b>		<b>576,369</b>	<b>657,868</b>	<b>762,000</b>	<b>721,002</b>	<b>817,000</b>

101-000-4700-1100	Transfer to General Fund	(25,000)	(25,000)			
	<b>Total Other Financing (Uses)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### **REVENUE/EXPENDITURE ANALYSIS**

- Tort Judgment & Liability is funded by a property tax levy against the assessed valuation of properties in Livingston County. For FY2023 the levy was increased to offset the sizeable increases in General Liability Insurance over the last 2 years.

#### **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$596,527	\$539,523	\$492,823



## UNEMPLOYMENT INSURANCE – FUND 102

The Unemployment Insurance fund was established to collect taxes for the payment of unemployment benefits.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 102 Unemployment Insurance

Responsible Official: Ginger Harris, Human Resources Director

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
102-000-3003-0000	Unemployment Property Tax	15,025	14,928	15,000	15,010	5,000
	Total Property Tax	15,025	14,928	15,000	15,010	5,000
102-000-380x-1102	Interest (CD, NOW)	1,247	327	400	325	400
	Total Interest	1,247	327	400	325	400
<b>REVENUE TOTAL</b>		<b>16,271</b>	<b>15,255</b>	<b>15,400</b>	<b>15,335</b>	<b>5,400</b>
102-800-4230-0000	Unemployment Insurance	657	4,779	13,000	3,500	13,000
	Total Personnel Costs	657	4,779	13,000	3,500	13,000
<b>EXPENDITURE TOTAL</b>		<b>657</b>	<b>4,779</b>	<b>13,000</b>	<b>3,500</b>	<b>13,000</b>

#### REVENUE/EXPENDITURE ANALYSIS

- Unemployment Insurance is funded by a property tax levy against the assessed valuation of properties in Livingston County. For FY2023 the levy was decreased since the fund balance is sufficient to cover expenses for over 12 months.
- The only expense paid from this fund is for Unemployment Benefits.

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$145,497	\$157,332	\$149,732

## ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF) – FUND 200

The Illinois Municipal Retirement Fund (IMRF) was established to collect taxes for the state-mandated retirement program. These funds are restricted for the employee pension and cannot be used for any other purpose. The rates are set by IMRF.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 200 IMRF

Responsible Official: Ginger Harris, Human Resources Director

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
200-000-3004-0000	IMRF Property Tax	960,941	982,063	985,000	982,939	955,000
	Total Property Tax	960,941	982,063	985,000	982,939	955,000
200-000-380x-1200	Interest (CD, NOW)	10,401	4,175	3,800	4,200	3,800
	Total Interest	10,401	4,175	3,800	4,200	3,800
	<b>REVENUE TOTAL</b>	<b>971,343</b>	<b>986,238</b>	<b>988,800</b>	<b>987,139</b>	<b>958,800</b>
200-000-4201-0000	IMRF & SLEP (Employer Share)	1,037,635	1,015,330	1,000,000	1,100,000	900,000
	Total Personnel Costs	1,037,635	1,015,330	1,000,000	1,100,000	900,000
	<b>EXPENDITURE TOTAL</b>	<b>1,037,635</b>	<b>1,015,330</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>900,000</b>
200-000-3011-1200	General Fund - Replacement Taxes	20,000	0	0	0	0
	<b>Total other financing sources</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### REVENUE/EXPENDITURE ANALYSIS

- IMRF is funded by a property tax levy against the assessed valuation of properties in Livingston County. This levy is being decreased slightly for this fiscal year, as the decrease in the contribution rate was significant and the fund balance is strong.
- The only expense is the County's contribution toward funding their responsibility of the pension. For 2023 the County's contribution rate decreased from 5.02% to 1.36% for Regular IMRF and decreased from 19.15% to 13.62% for SLEP IMRF (Sheriff's Law Enforcement Plan).

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$1,805,615	\$1,692,754	\$1,751,554

## SOCIAL SECURITY – FUND 201

This fund was established to collect taxes for the County's portion of Federal Social Security taxes. These funds are restricted for the employer match of this benefit and cannot be used for any other purpose.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 201 Social Security

Responsible Official: Diane Schwahn, Finance Director

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
201-000-3005-0000	Social Security Property Tax	702,188	742,914	745,100	743,637	755,100
	Total Property Tax	702,188	742,914	745,100	743,637	755,100
201-000-380x-1201	Interest (CD, NOW)	3,776	1,303	1,200	1,300	1,200
	Total Interest	3,776	1,303	1,200	1,300	1,200
	<b>REVENUE TOTAL</b>	<b>705,964</b>	<b>744,217</b>	<b>746,300</b>	<b>744,937</b>	<b>756,300</b>
201-000-420x-0000	FICA/Medicare Expense	735,152	762,387	750,000	750,000	750,000
	Total Personnel Costs	735,152	762,387	750,000	750,000	750,000
	<b>EXPENDITURE TOTAL</b>	<b>735,152</b>	<b>762,387</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
201-000-3011-1201	General Fund - Replacement Taxes	20,000	0	0	0	0
	<b>Total other financing sources</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### REVENUE/EXPENDITURE ANALYSIS

- The Employer Social Security contribution is funded by a property tax levy against the assessed valuation of properties in Livingston County. For FY2023, there was a slight increase in the levy in an effort to keep the desired fund balance.
- The only expense is the County's contribution for funding their responsibility of the social security benefit. This amount is increasing, which is expected, since the wages have seen larger increases in the last 2 years.

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$811,112	\$806,049	\$812,349

## COUNTY EXTENSION EDUCATION

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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: County Extension Education

Responsible Official: County Extension Education Director

	2020	2021	2022	2022	Approved
<u>Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023</u>
Property Taxes	148,536	148,768	149,217	148,985	149,217
Total Property Taxes	148,536	148,768	149,217	148,985	149,217
<b>REVENUE TOTAL</b>	<b>148,536</b>	<b>148,768</b>	<b>149,217</b>	<b>148,985</b>	<b>149,217</b>
Co Coop Exten Educ Services	148,536	148,768	149,217	148,985	149,217
Total Contractual Svcs	148,536	148,768	149,217	148,985	149,217
<b>EXPENDITURE TOTAL</b>	<b>148,536</b>	<b>148,768</b>	<b>149,217</b>	<b>148,985</b>	<b>149,217</b>

#### REVENUE/EXPENDITURE ANALYSIS

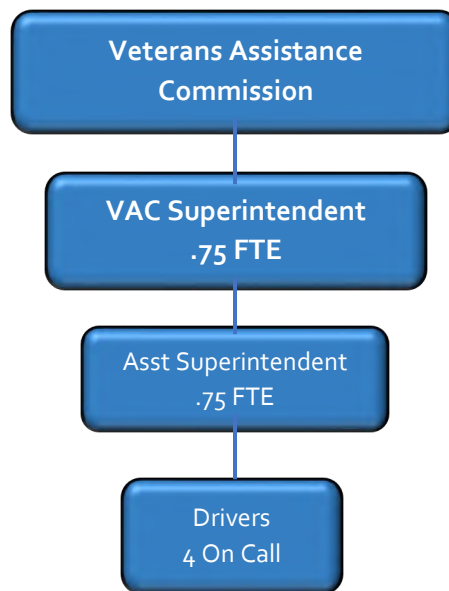
- The requested tax levy for FY2023 was \$149,217 and that is the amount that will be expended.

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$0	\$0	\$0

### MISSION STATEMENT

The function of this Commission is providing aid to 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.



### Veterans Assistance Department positions: 1.5 FTE

The Veterans Assistance Commission officers as of July 31, 2022 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	Cornell Legion	Cullom Legion
Dwight Legion	Dwight VFW	Emington Legion
Fairbury Legion	Fairbury VFW	Flanagan Legion
Forrest Legion	Long Point Legion	Odell Legion
Pontiac AmVets	Pontiac Legion	Saunemin Legion

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 and was created under the provisions of the Military Veterans Assistance Act (330 ILCS 45/). The agency is funded by the citizens of Livingston County through a tax levy.

## **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.

## **GOALS AND OBJECTIVES**

- Increase outreach to veterans that includes a digital presence that provides information and links to supporting agencies and service providers
- Returning to in person visits to county nursing homes and subsidized housing that support veterans.
- Insuring that indigent veterans are provided access to health care services provided by regional VA facilities and IDVA nursing homes.
- Provide aid and assistance to indigent veterans and their families.
- Research and participate in activities to promote programs which provide support to veterans and their families.
- Promote programs and understanding and utilization of services through public speaking and media outreach.
- Monitor program participation and effectiveness of programs.
- Manage the demand for services within available resources.
- Insure completion of county, state and federal training and educational requirements.

## **FISCAL YEAR 2023 APPROVED BUDGET**

### **Fund: 202 Veteran's Assistance**

Responsible Official: Michael Haerr, VAC Superintendent

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>Approved</b>
<b><u>Account #</u></b>	<b><u>Account Description</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Estimated</u></b>	<b><u>2023 Budget</u></b>
202-000-3006-0000	Real Estate Taxes	139,495	139,603	140,000	139,807	140,000
	Total Property Tax	139,495	139,603	140,000	139,807	140,000
202-000-380x-1202	Interest (CD, NOW)	598	291	150	150	150
	Total Interest	598	291	150	150	150

	<b>REVENUE TOTAL</b>	<b>140,093</b>	<b>139,894</b>	<b>140,150</b>	<b>139,957</b>	<b>140,150</b>
202-000-4101-5001	Supt's Salary	37,149	41,621	42,384	48,823	32,950
202-000-4101-5003	Asst Superintendent Salary				16,170	26,936
202-000-4120-5014	Part-time Drivers	17,565	25,792	30,700	30,700	35,000
202-000-4120-5015	Part-time Secretary	18,087	18,119	21,534	8,080	
202-000-4201-0000	IMRF Expense	2,750	3,607	2,900	3,572	3,216
202-000-4203-0000	FICA Expense	5,728	6,774	6,600	8,674	7,259
202-000-4230-0000	State Unemployment	301	392	0	374	0
	Total Personnel Costs	<i>81,580</i>	<i>96,305</i>	<i>104,118</i>	<i>116,393</i>	<i>105,361</i>
202-000-4313-4326	Vehicle Expenses	6,452	11,396	12,000	12,000	18,000
202-000-4315-3351	Office Rent	4,800	4,800	4,800	4,800	4,800
202-000-4320-0000	Education & Conventions	1,037	1,164	2,000	2,000	3,000
202-000-4330-4330	Telephone - Cel Phone	2,550	2,750	3,600	3,375	3,600
	Total Contractual Svcs	<i>14,840</i>	<i>20,110</i>	<i>22,400</i>	<i>22,175</i>	<i>29,400</i>
202-000-4390-0000	Vet's Emergency Assistance	0	0	1,000	550	1,000
202-000-4390-4340	Groceries/Medicine for Vets	2,486	2,044	4,647	3,200	5,000
202-000-4390-4341	Rental Assistance for Vets	4,580	2,260	12,000	9,000	12,000
202-000-4390-4342	Utility Assistance for Vets	3,689	3,373	6,000	3,851	6,000
	Total Veterans Assistance Svcs	<i>10,755</i>	<i>7,676</i>	<i>23,647</i>	<i>16,601</i>	<i>24,000</i>
202-000-4322-0000	Mileage	0	0	250	0	250
202-000-4331-0000	Postage	334	275	600	300	600
202-000-4399-0000	Operating Expenses	335	10	1,000	10	
202-000-4401-0000	Office Supplies	1,280	1,910	3,000	2,500	4,000
	Total Commodities	<i>1,949</i>	<i>2,195</i>	<i>4,850</i>	<i>2,810</i>	<i>4,850</i>
202-000-4505-0000	Vehicles			35,000	28,000	
	Total Capital Outlay	<i>0</i>	<i>0</i>	<i>35,000</i>	<i>28,000</i>	<i>0</i>
202-000-4699-9999	Contingency	0	0	2,000	0	2,000
	Total Miscellaneous	<i>0</i>	<i>0</i>	<i>2,000</i>	<i>0</i>	<i>2,000</i>
	<b>EXPENDITURE TOTAL</b>	<b>109,124</b>	<b>126,286</b>	<b>192,015</b>	<b>185,979</b>	<b>165,611</b>

#### REVENUE/EXPENDITURE ANALYSIS

- The Veterans Assistance Commission is a fund whose responsibilities are set by State Statute and funded by a property tax levy.

- The finance committee approved a wage increase of \$1.50/hr for all non-contract employees for FY2023. The salary of the Superintendent was increased on the County Salary Schedule which was approved by the County Board in July.
- There was a slight increase in IMRF as there are now two employees that are eligible and there is also an increase in the FICA expense due to the increase in wages.
- Vehicle expenses were increased for FY2023 in response to the increase in the cost of fuel.

#### **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$193,267	\$147,245	\$121,784

#### **PERFORMANCE INDICATORS**

<b>Indicator</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022 thru 6/30/22</b>
Number of people contacting VAC for assistance/information	795	2386	1085
Number of Veterans receiving rent assistance	8	4	10
Number of Veterans receiving utility assistance	21	24	8
Number of Veterans receiving grocery assistance	29	20	17
Number of Veterans transported to VA hospitals & clinics	268	453	253
Total trips to VA	202	342	287
Total hours for drivers	1158	1923	1376
Total wages for drivers	\$17,565	\$24,101	\$19,265
Total mileage for vans	37,513	49,616	38,271
Total van expenses	\$6,452	\$10,627	\$10,852



**MISSION STATEMENT**

To provide a safe rural transportation system of County Highways for the citizens of Livingston County by utilizing engineering expertise and trained staff to complete the state mandated functions outlined below.

The Highway Department is responsible for 5 Special Revenue Funds – 1) County Highway; 2) County Motor Fuel Tax; 3) County Aid to Bridges; 4) County Federal Aid Matching; and 5) Road Use Agreement

The duties and function of the Highway Department are statutorily defined in the *Illinois Highway Code* and are as follows:

**FUNCTIONS MANDATED BY STATE STATUTE**

- **Traffic Control Devices** - The County shall place, erect and maintain on county highways all traffic control devices and signs in conformance to the State Manual and Specifications per the current Code. (605 ILCS 5/5-101.10)
- **Maintain Maps** - The County shall indicate the highways under the provisions of the State Statute by marking them upon a map which shows the public roads and section lines in the county and shall file such map with the county clerk. (605 ILCS 5/5-103)
- **Road Project Construction – Planning/Oversight** - Prepare plans, specifications and estimates for all roadways, bridges and culverts to be built by the County, or by one or more road districts, and supervise the construction of all such roadways, bridges and culverts. (605 ILCS 5/5-205.1)
- **Highway Road Liaison** - Act for the County in all matters relating to the supervision of the construction or maintenance of any highway constructed or maintained in whole or in part at the expense of the County. (605 ILCS 5/5-205.2)
- **Road Districts Liaison** - Advise the highway commissioners of the road districts within the County, when requested in writing, and direct, the highway commissioners as to the best methods of construction, repair, or maintenance of township roads. (605 ILCS 5/5-205.3)
- **Archival of Records** - Maintain a record of all contracts or purchases of materials, machinery or apparatus to be used in road construction in excess of \$5,000 approved by the LCHWY in any road district. (605 ILCS 5/5-205.6)
- **Road District Traffic Control** - Provide written approval for traffic control devices to be placed on township roads in conformance to the State Manual and Specifications per the current Code. (605 ILCS 5/6-201.16)
- **Administer Township Motor Fuel Tax** - Per 35 ILCS 505/8 of the Motor Fuel Tax (MFT) Law, the township MFT allotment is disbursed to the County to be spent on township road projects in accordance with 605 ILCS 5/6-701. The moneys spent by the township must be approved by the County Engineer and Department of Transportation prior to expenditure.  
**\*\*Note\*\*** 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.

### ***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 6 separate structures, two on County Highways and 4 on Township Roads.
- Complete phase II for a hot-mix asphalt overlay on approximately 8.5 miles of County Highways.
- Complete phase III for a hot-mix asphalt overlay on approximately 9.7 miles of County Highways.
- Complete phase III for 5 separate structures, 1 on a County Highway and 4 on Township Roads.
- 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.

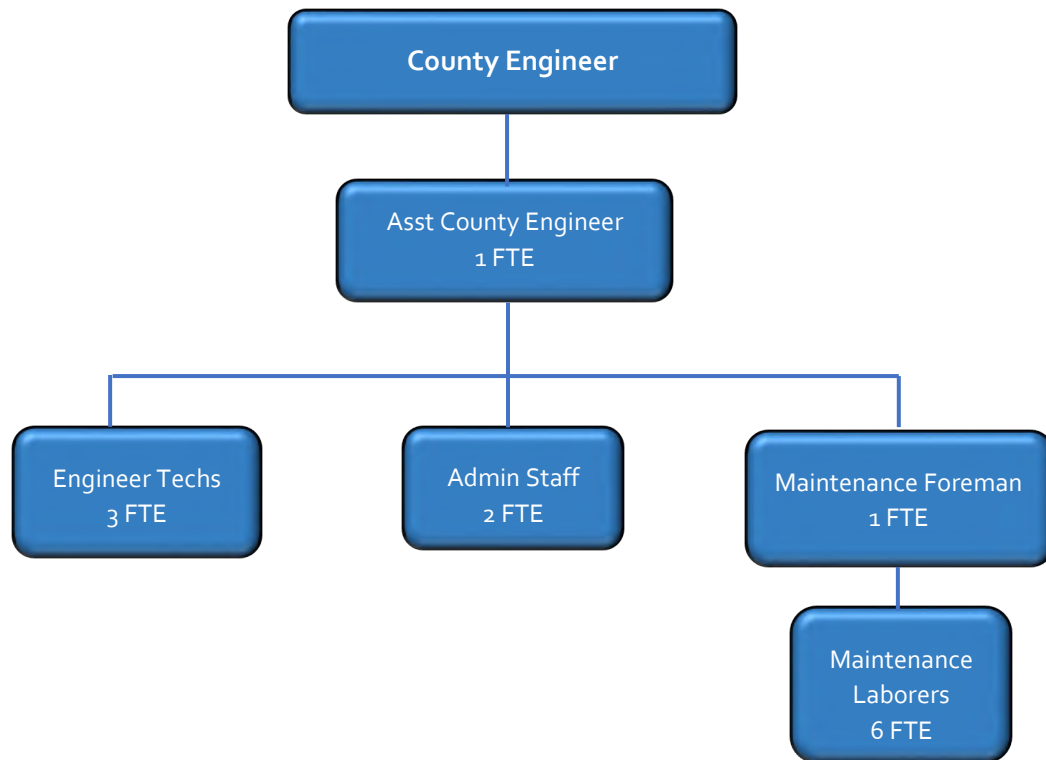
### ***PERFORMANCE INDICATORS***

Indicator	2020 Actual	2021 Actual	2022 Estimated	2023 Projected
Pavement Striping*	199 Miles	199 Miles	199 Miles	199 Miles
Sealcoat	26.5 Miles	25 Miles	20 Miles	20 Miles
Hot Mix Asphalt Overlay	5 Miles	9 Miles	7.4 Miles	9.6 Miles
Bridge Replacements/Rehabilitation	4	6	5	5

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

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

The County Highway Fund was established pursuant to *Illinois Highway Code (605 ILCS 5/5-601)*.



**Highway Department positions: 13 FTE**

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.

#### FISCAL YEAR 2023 BOARD APPROVED BUDGET

##### **Fund: 220 County Highway**

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
220-000-3012-0000	County Hwy Property Tax	743,205	786,232	805,000	803,334	845,000
	Total Property Tax	743,205	786,232	805,000	803,334	845,000
220-000-3662-7900	Highway Permit Fees	37,370	26,210	20,000	25,000	25,000
220-000-3662-7901	Township Engineering - Roads	104,838	111,279	130,000	203,600	205,000
220-000-3662-7902	Township Engineering - Bridges	74,828	89,859	30,000	55,000	60,000
220-000-3662-7903	CAB Engineering	0	0	12,000	0	0
	Total Fees Fines & Charges for Svcs	217,036	227,348	192,000	283,600	290,000
220-000-3801-1220	Interest CD	3,280	1,250	1,625	1,625	1,625
220-000-3803-1220	Interest NOW	338	252	100	150	100
	Total Interest	3,618	1,503	1,725	1,775	1,725
220-000-3820-7504	MFT Equipment Rental	100,000	100,000	100,000	100,000	175,000
220-000-3868-0000	Miscellaneous	467	4,389	3,000	3,000	3,000
220-000-3868-3309	Reimbursement from Other Agencies	8,964	17,269	9,000	16,000	9,000
220-000-3868-7003	Sale of Used Equipment	11,351	14,000	15,000	7,000	15,000
220-000-3991-0000	Insurance Proceeds	24,330	(24,164)			
	Total Miscellaneous	145,112	111,494	127,000	126,000	202,000
	<b>REVENUE TOTAL</b>	<b>1,108,971</b>	<b>1,126,577</b>	<b>1,125,725</b>	<b>1,214,709</b>	<b>1,338,725</b>
220-000-4110-5015	FT Salaries - Secretarial	71,173	72,578	80,000	80,000	86,000
220-000-4110-5017	FT Salaries - Engineers & Technicians	228,023	236,748	250,000	255,000	325,000
220-000-4110-5018	FT Salaries - Day Labor Wages	287,492	233,547	270,000	270,000	270,000
220-000-4120-5017	PT Salaries - Engineers & Technicians	4,948	5,489	7,500	7,500	7,700
220-000-4120-5018	PT Salaries - Day Labor Wages	350	179	300	300	300
220-000-4205-0000	Health Insurance Premiums	85,676	79,949	100,000	95,000	110,000
	Total Personnel Costs	677,661	628,489	707,800	707,800	799,000
220-000-4329-0000	Contractual Services	49,609	54,138	70,000	60,000	70,000
220-000-4433-0000	Office/Shop Utilities	18,910	20,414	25,000	25,000	45,000
	Total Contractual Svcs	68,519	74,552	95,000	85,000	115,000
220-000-4313-4323	Repair of Equipment	38,337	68,072	75,000	180,000	100,000
220-000-4313-7500	DL Materials for Road Repair	8,077	19,600	20,000	23,000	20,000

220-000-4313-7501	Repair of Bridges & Culverts	0	28,937	25,000	28,000	25,000
220-000-4399-7002	Operating Exp-Gas/Oil/Grease	34,790	64,439	75,000	95,000	90,000
220-000-4401-0000	Office Supplies	2,278	2,199	2,000	2,000	2,000
	Total Commodities	83,484	183,247	197,000	328,000	237,000
220-000-4313-4320	Buildings/Grounds Maintenance	3,192	32,725	85,000	30,000	90,000
220-000-4500-4323	Purchase New Equipment	149,778	1,779	500,000	350,000	410,000
220-000-4504-4602	Computer Equipment Costs	11,165	7,903	15,000	15,000	15,000
	Total Capital Outlay	164,135	42,407	600,000	395,000	515,000
220-000-4699-0000	Miscellaneous	7,899	10,424	14,000	14,000	14,000
	Total Miscellaneous	7,899	10,424	14,000	14,000	14,000
<b>EXPENDITURE TOTAL</b>		<b>1,001,698</b>	<b>939,119</b>	<b>1,613,800</b>	<b>1,529,800</b>	<b>1,680,000</b>

#### **REVENUE/EXPENDITURE ANALYSIS**

- The Highway fund is a property tax levy fund which accounts for 72% of the projected revenue for FY2022. 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.
- 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 FY2020.
- Contractual services include 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. FY2022 has been increased in Capital Outlay from FY2021 as the department continues to update an aging fleet and COVID-19 delays did not allow for a truck to be delivered in FY2021 as planned.
- Miscellaneous Expenses include advertising, postage & UPS charges, drug & alcohol testing, union clothing allowance, membership dues and mileage.

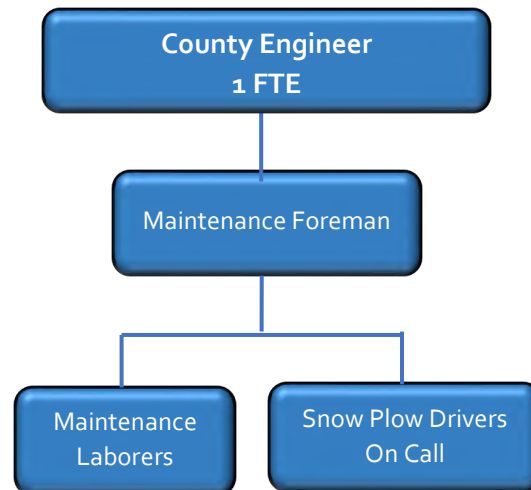
#### **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$1,379,292	\$1,064,201	\$722,926

## COUNTY MOTOR FUEL TAX – FUND 221

Submitted by: Clay Metcalf, Livingston County Engineer

The County Motor Fuel Tax Fund was established pursuant to *Illinois Highway Code (35 ILCS 505/)*.



**County Motor Fuel Tax positions: 1 FTE**

**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 is 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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

**Fund: 221 County Motor Fuel Tax**

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
221-000-3020-1221	State of Illinois - Cty MFT	1,326,387	1,138,598	800,000	900,000	800,000
	Total Other Taxes	1,326,387	1,138,598	800,000	900,000	800,000
221-000-3300-0000	State of Illinois - Grant	498,406	498,406	498,406	498,406	
	Total Grants	498,406	498,406	498,406	498,406	0
221-000-3500-3438	Reimbursements Other Agencies	59,150	60,200	62,000	62,000	63,500
	Total State of IL Reimb	59,150	60,200	62,000	62,000	63,500
221-000-3800-1221	Interest Earned (IL Funds)	7,234	587	1,000	3,500	1,000
221-000-3801-1221	Interest Earned (CD)	0	446	0	850	0
221-000-3803-1221	Interest Earned (NOW)	155	166	50	75	50
	Total Interest	7,389	1,200	1,050	4,425	1,050
221-000-3869-0000	Miscellaneous	16,641	8,667	10,000	10,000	10,000
	Total Miscellaneous	16,641	8,667	10,000	10,000	10,000
	<b>REVENUE TOTAL</b>	<b>1,907,973</b>	<b>1,707,071</b>	<b>1,371,456</b>	<b>1,474,831</b>	<b>874,550</b>
221-000-4101-5001	FT Salaries - County Engineer	118,130	120,191	123,812	123,812	126,737
221-000-4110-5017	FT Salaries - Engineers & Technicians	0	0	10,000	10,000	10,000
221-000-4110-5018	FT Salaries-Day Labor Wages	160,512	229,547	230,000	235,000	230,000
221-000-4120-5018	PT Salaries - Day Labor Wages	1,914	4,483	10,000	10,000	10,000
	Total Personnel Costs	280,555	354,221	373,812	378,812	376,737
221-000-4300-7105	Design & Construction Engineer	0	0	10,000	10,000	10,000
221-000-4550-7410	Construction: Surface	0	0	150,000	150,000	300,000
221-000-4550-7501	Construction: Bridge/Culvert	0	0	85,000	85,000	85,000
221-000-4550-7320	GM Bit. Seal Coat HFE/AC Oil	319,830	308,269	350,000	330,000	350,000
221-000-4550-7321	GM Seal Coat CA-14/16 Agg.	165,945	139,246	150,000	175,000	150,000
221-000-4550-7322	GM Herbicide Weed Control	9,250	0	0	0	0
	Total Contractual Svcs	495,024	447,515	745,000	750,000	895,000
221-000-4500-7401	Right-of-Way	0	0	2,000	2,000	2,000
221-000-4550-7301	GM CA-6/10 Agg. Purchases	15,169	25,391	30,000	25,000	30,000

221-000-4550-7302	GM CA-14/16 Agg. FOB Quarry	7,813	5,120	15,000	10,000	15,000
221-000-4550-7304	GM Riprap (3 or 4) FOB Quarry	2,013	203	10,000	5,000	10,000
221-000-4550-7305	GM Rock Salt for Ice Control	32,624	14,250	50,000	50,000	50,000
221-000-4550-7308	GM Paint Pavement Marking	83,102	78,915	92,500	92,500	97,000
221-000-4550-7312	GM Traffic Signs/Faces	6,198	3,684	15,000	5,000	25,000
221-000-4550-7313	GM Wood Sign Posts	3,792	4,170	6,000	9,400	10,000
221-000-4550-7317	GM Steel Culverts/Bands	27,887	48,679	25,000	25,000	30,000
	Total Commodities	178,599	180,412	245,500	223,900	269,000
221-000-4550-3107	State of IL Grant Program		19,324	1,475,000	1,000,000	490,000
	Total Capital Outlay	0	19,324	1,475,000	1,000,000	490,000
221-000-4315-4323	Rent-Equipment	100,000	100,000	100,000	100,000	175,000
	Total Miscellaneous	100,000	100,000	100,000	100,000	175,000
<b>EXPENDITURE TOTAL</b>		<b>1,054,178</b>	<b>1,101,471</b>	<b>2,939,312</b>	<b>2,452,712</b>	<b>2,205,737</b>

#### REVENUE/EXPENDITURE 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.
- Personnel services covers a portion of full and part-time employee salaries with some restrictions per MFT policy strictly enforced by IDOT.
- Contractual services consists of the annual sealcoat program on the County Highway system and other County/IDOT approved contracts for paving or bridge replacement projects.
- Commodities is made up of materials like signs, sign posts, various aggregates, paint and beads for striping and rock salt for ice control.
- Miscellaneous expense represents equipment rental payments to the County Highway Fund per IDOT policies. Capital Outlay represents the expenditure of the RBI Funds received to date since money has to be spent on what is being referred to as a "bondable project" before July of 2025.

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$2,338,856	\$1,360,975	\$29,788



# COUNTY AID TO BRIDGES – FUND 222

Submitted by: Clay Metcalf, Livingston County Engineer

The County Aid to Bridges Fund was established pursuant to *Illinois Highway Code (605 ILCS 5/5-602)*.

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.

## FISCALYEAR 2023 BOARD APPROVED BUDGET

### Fund: 222 County Aid to Bridges

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
222-000-3016-0000	County Aid to Bridges Property Tax	371,722	393,234	402,500	401,667	450,000
	Total Property Tax	371,722	393,234	402,500	401,667	450,000
222-000-3801-1222	Interest Earned (CD)	2,187	417	600	1,100	600
222-000-3803-1222	Interest Earned (NOW)	217	263	100	50	150
	Total Interest	2,404	680	700	1,150	750
	<b>REVENUE TOTAL</b>	<b>374,126</b>	<b>393,914</b>	<b>403,200</b>	<b>402,817</b>	<b>450,750</b>
222-000-4300-7105	Design & Construction Engineering	119,609	87,577	150,000	100,000	150,000
222-000-4550-7405	Day Labor Construction	17,785	66,664	75,000	75,000	90,000
	Total Contractual Svcs	137,394	154,240	225,000	175,000	240,000
222-000-4550-7415	Construction: Bridges/Culverts	162,174	244,066	750,000	200,000	750,000
	Total Capital Outlay	162,174	244,066	750,000	200,000	750,000
	<b>EXPENDITURE TOTAL</b>	<b>299,568</b>	<b>398,306</b>	<b>975,000</b>	<b>375,000</b>	<b>990,000</b>

## **REVENUE/EXPENDITURE 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.
- Contractual services include 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 #3 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.

## **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$611,849	\$639,666	\$100,416

**COUNTY FEDERAL AID MATCHING – FUND 223**

Submitted by: Clay Metcalf, Livingston County Engineer

The County Federal Aid Matching Fund was established pursuant to *Illinois Highway Code (605 ILCS 5/5-603)*.

The Federal Aid Matching Tax Fund is provided for by Illinois State Statute. The maximum rate of 0.05% of assessed valuation is for the purpose of providing funds to pay the County's portion of construction or maintenance of highways on the Federal-Aid Highway network. All moneys derived from the Matching Tax Levy shall be placed in a separate fund and shall be used for no other purpose.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET****Fund: 223 County Federal Aid Matching**

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
223-000-3017-3013	Federal Aid Matching Property Tax	371,722	393,234	402,500	401,667	450,000
	Total Property Tax	371,722	393,234	402,500	401,667	450,000
223-000-3801-1223	Interest Earned (Investments)	3,853	2,008	1,500	2,750	1,500
223-000-3803-1223	Interest Earned (NOW)	372	142	100	75	100
	Total Interest	4,225	2,150	1,600	2,825	1,600
	<b>REVENUE TOTAL</b>	<b>375,947</b>	<b>395,384</b>	<b>404,100</b>	<b>404,492</b>	<b>451,600</b>
223-000-4300-7105	Design & Construction Engineering	39,242	17,953	100,000	100,000	100,000
	Total Contractual Svcs	39,242	17,953	100,000	100,000	100,000
223-000-4550-7410	Construction: Surface	320,745	58,273	700,000	560,000	950,000
223-000-4550-7415	Construction: Bridges/Culverts	0	0	600,000	0	250,000
	Total Capital Outlay	320,745	58,273	1,300,000	560,000	1,200,000
	<b>EXPENDITURE TOTAL</b>	<b>359,987</b>	<b>76,225</b>	<b>1,400,000</b>	<b>660,000</b>	<b>1,300,000</b>

**REVENUE/EXPENDITURE 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.

- Contractual services include 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.

***FUND BALANCE***

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$1,230,415	\$974,907	\$126,507

## ROAD USE AGREEMENT – FUND 225

Submitted by: Clay Metcalf, Livingston County Engineer

**The Road Use Agreement Fund is a special revenue fund established by the department.**

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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 225 Road Use Agreement

Responsible Official: Clay Metcalf, County Engineer

Account #	Account Description	2020	2021	2022	2022	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
225-000-3801-1225	Interest Earned (CD)	1,796	863	1,500	1,250	1,500
225-000-3803-1225	Interest Earned (NOW)	61	9	50	50	50
	Total Interest	1,856	872	1,550	1,300	1,550
	<b>REVENUE TOTAL</b>	<b>1,856</b>	<b>872</b>	<b>1,550</b>	<b>1,300</b>	<b>1,550</b>
225-000-4300-7105	Design & Construction Engineering	0	0	0	0	0
	Total Contractual Svcs	0	0	0	0	0
	Construction: Surface	0	0	295,000	0	295,000
	Construction: Bridges/Culverts	0		0	0	0
	Total Capital Outlay	0	0	295,000	0	295,000
	<b>EXPENDITURE TOTAL</b>	<b>0</b>	<b>0</b>	<b>295,000</b>	<b>0</b>	<b>295,000</b>

#### REVENUE/EXPENDITURE ANALYSIS

- Currently, there are no Road Use Agreements (RUA) in negotiation. In the past we've had RUA's with windfarm and pipeline companies.

- 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.

***FUND BALANCE***

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$294,826	\$296,126	\$2,676

### MISSION STATEMENT

"Assuring conditions in which people can be healthy."

### LIVINGSTON COUNTY PUBLIC HEALTH PHILOSOPHY

"Every employee will strive to serve all citizens of Livingston County to prevent disease and promote health."

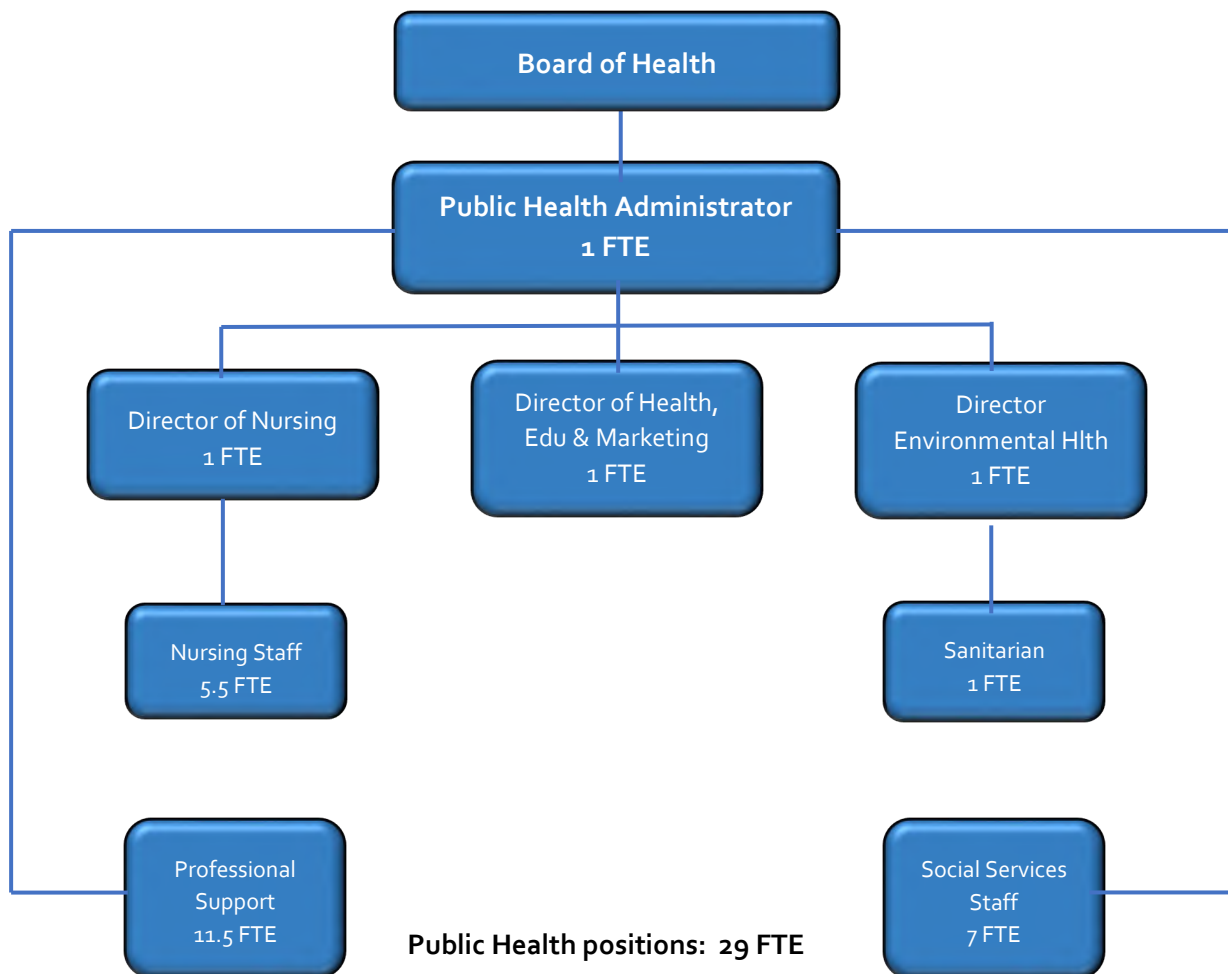
## Public Health Board

### Appointee

Dr. James Day, President  
Armin Groom, Secretary  
Dr. Katherine Austman  
Janine Boggs  
Jeanne Elliott  
Patricia Platz  
Dr. John M. Rinker

### Term Expires

June 2025  
June 2023  
June 2024  
June 2023  
June 2024  
June 2025  
December 2023



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.

### ***FUNCTIONS ESTABLISHED BY ILLINOIS DEPARTMENT OF PUBLIC HEALTH***

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 community needs assessment and health plan to address the needs of the county's population.

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.

- **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. 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.

### ***GOALS AND OBJECTIVES***

- Provide public health programming and services to promote and enable a healthy community throughout Livingston County.
- Address 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

- Assure basic levels of protection for Livingston Co. residents are met in the areas of infectious disease, food protection, safety of potable water supply and private sewage disposal.

These goals will be addressed in the various programs/grants listed below as well as the Comprehensive Health Protection grant:

- **Better Birth Outcomes:** Intensive prenatal case management services directed to healthy 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.
- **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.
- **Youthcare:** 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.

# FISCAL YEAR 2023 BOARD APPROVED BUDGET

## Fund: 230 Public Health

Responsible Official: Jackie Dever, Public Health Administrator

	2020	2021	2022	2022	Approved
<u>Account/Program Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
County Health Property Tax	396,815	419,760	430,000	429,199	462,000
Total Property Tax	396,815	419,760	430,000	429,199	462,000
Interest on Investments	1,735	1,350	2,250	1,458	1,400
Total Interest (CD, NOW)	1,735	1,350	2,250	1,458	1,400
Better Birth Outcomes	52,929	57,336	93,000	72,407	97,350
Community Care/ECIAAA (CCU)	124,434	118,709	130,000	22,761	102,610
CCU - Census	756	618			
CCU - ESS	3,104	7,796	30,000	15,200	30,000
CCU - IT	15,369	0			
CCU Workforce				64,128	217,872
Comprehensive Health-Lead	12,432	9,327	19,900	17,827	19,900
Comprehensive Health-Local Health Protection	119,871	81,424	78,566	78,566	78,566
Comprehensive Health-Safe Drinking Water					650
Comprehensive Health-Tanning					900
Comprehensive Health-Vector	18,067	21,059	15,313	28,267	15,798
COVID 19	46,826	0	0	0	0
COVID Response				62,400	16,700
Contact Tracing	261,390	345,959	0	179,476	0
Crisis Grant				56,067	94,700
CURE	89,592		0	0	0
Early Period Screening Diagnosis (EPSDT)	58,141	45,134	33,110	53,295	50,325
Family Case Management/HRIF	66,512	95,592	97,850	107,216	107,635
Family Case Management/Healthworks-Youthcare	22,578	30,927	24,742	25,421	25,407
Family Planning Program	46,246	81,637	78,400	102,854	90,400
Grants In Kind WIC Coupons VFC					
Vaccines	186,658	47,303	350,000		350,000
Healthy Families Illinois	201,396	194,233	197,233	165,198	276,400
IL Breast & Cerv Cancer	54,376	42,040	90,415	74,024	90,415
IL Tobacco Free Communities	12,460	16,298	20,000	22,073	22,364
Local Health Protection Grant - Narcan	5,400	2,238	3,000	2,631	
Mass Vaccination Clinic		190,000		147,600	16,467
Influenza Vaccine Promotion		13,157	25,000	25,000	
Peer Counseling	8,662	14,489	13,000	15,233	13,780

Potential Grants		0	100,000	0	100,000
Public Health Emergency Preparedness	36,898	48,778	46,577	52,688	46,181
School Based Health Center/PTHS Fees	151,988	66,815	84,420	92,563	105,420
Susan Komen Grant Oral Health	3,500	0	0	0	0
Vision & Hearing program	23,695	25,712	26,718	36,587	31,926
Women, Infants & Children (WIC)	85,142	94,466	108,809	107,026	117,781
Total Grants	1,708,423	1,651,048	1,666,053	1,626,508	2,119,547
Environmental Health	43,383	48,420	75,050	56,207	54,200
CHCP - PH Nursing FY20	610	1,000	1,240	1,360	1,240
Immunization Clinics	161,799	111,034	169,900	91,125	107,000
Oral Health Needs Assessment/Plan Other Clinics	2,000				
STD/Women/Physicals	15,967	15,948	26,100	31,690	25,870
TB Clinic	22,000	22,000	22,000	22,000	22,000
Wellness Clinic - separated from other clinics	31,244	76,799	72,000	32,717	75,700
Women's Health Clinic	10,262	8,722	14,000	4,994	
Total Fees Fines & Charges for Svcs	287,264	283,923	380,290	240,093	286,010
Donations	9,099	15,029	12,100	11,600	12,000
Hubert Estate	6,106	6,228	6,000	5,686	6,000
Humiston Trust	0	21,000	21,000	21,000	21,000
Miscellaneous	120	0	100	132	100
SBHC Transfer In From Humiston Trust	0	0	25,375	15,981	33,380
Total Miscellaneous	15,325	42,257	64,575	54,399	72,480
<b>REVENUE TOTAL</b>	<b>2,409,562</b>	<b>2,398,338</b>	<b>2,543,168</b>	<b>2,351,657</b>	<b>2,941,437</b>
Personnel	1,340,983	1,472,967	1,459,570	1,729,339	1,641,848
Health & Life Insurance	164,612	163,413	165,612	196,566	188,549
Total Personnel Costs	1,505,595	1,636,381	1,625,182	1,925,905	1,830,397
Contractual, R&M	86,513	80,813	109,462	33,687	245,934
Audit	1,525	1,550	1,200	1,595	1,600
Rent for H&E Building	54,500	54,500	55,500	55,500	54,500
Copier Lease Maintenance	12,033	12,368	11,255	7,905	10,884
Dues/Training	9,505	7,783	5,782	10,698	10,136
Telephone	22,146	23,770	20,024	23,831	22,282
Advertising	2,518	7,852	5,450	2,017	9,569
Total Contractual Svcs	188,739	188,636	208,673	135,233	354,905
Computer Hardware & Software	29,422	19,738			
Meals Lodging Mileage	31,602	33,154	62,891	17,639	49,077
Office Supplies & Environmental Supplies	163,729	79,071	81,516	33,482	81,464

Postage	14,131	30,365	5,300	73,996	19,741
Printing/Educational Materials	30,623	19,711	8,370	8,574	2,200
Vaccines	114,176	70,818	125,000	7,476	85,000
Nurse Supplies	18,995	26,626	46,975	61,176	45,580
WIC Food Instruments VFC vaccines	0	49,572	350,000	10,881	350,000
*Grants in Kind WIC FI VFC vac H1N1	183,209				
Total Operating Expenses	585,887	329,055	680,052	213,224	633,062
Equipment	41,456	48,961		24,500	
Total Capital Outlay	41,456	48,961	0	24,500	0
Humiston Transfer	0	0	10,000	15,981	33,380
Contingency		0	10,000		10,000
TB Administration	0	0	0	0	0
Donations/Misc	7,829	9,326	5,500	9,471	10,500
Miscellaneous	1,250	1,800	1,600	2,750	3,000
Total Miscellaneous	9,079	11,126	27,100	28,202	56,880
<b>EXPENDITURE TOTAL</b>	<b>2,330,755</b>	<b>2,214,159</b>	<b>2,541,007</b>	<b>2,327,064</b>	<b>2,875,244</b>
Transfer in from General Fund (CURE Program)	15,617	5,970	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>15,617</b>	<b>5,970</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### REVENUE/EXPENDITURE ANALYSIS

- Revenue to operate the public health department comes from a variety of sources. In 2021, grants provided 63% of the revenue, tax levy provided 18%, and fees for services provided 16%.
- Other sources of revenue include contracts, donations, and Trusts for specific programs/clinics.
- State reimbursement may lag behind for Medicaid and grants, so the amount of outstanding funds on each annual report varies.
- Expenditures are primarily for personnel to implement the programs. In 2021, 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 utilities and fees 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 21%. 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.
- The annual report of the Livingston County Health Department may be found on the LCHD website. A copy is also on display in the LCHD front lobby.

**FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$1,847,892	\$1,872,485	\$1,938,678

**PERFORMANCE INDICATORS**

<b>Indicator</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>
Asthma programs	5	0	0	0
CCU # of assessments/reassessments	242	248	193	235
CCU # of Choices for Care screens	431	446	377	466
Communicable Disease Cases	181	133	2,361	4,192
Communicable Disease Investigations	61	58	2,373	4202
Family Case Management average monthly caseload	192	148	154	144
Better Birth Outcomes average monthly caseload	28	20	24	22
HealthWorks average monthly caseload	23	28	20	29
Family Planning clinic visits	705	657	595	475
Family Planning clinic encounters	1928	1434	988	918
Health Education programs	60	65	42	52
Healthy Families average monthly caseload	28	37	33	33
Public Health Nursing visits	721	490	300	186
Homemaking hours of service	1676	0	0	0
Illinois Breast & Cervical Cancer program caseload	51	50	48	50
Immunizations - Adult given	2074	2194	2288	1685
Immunizations – Childhood given	1226	1205	1035	821
Immunizations – COVID 19	0	0	0	24,031
International Travel Consultations	120	83	43	54
Public Health clinic visits – Physicals	206	124	30	34
School Based Health Center visits	5182	4177	3615	5798
STI clinic visits	166	129	86	83
Smoking cessation –enrolled in program	n/a	n/a	n/a	n/a
Number of vision & hearing screenings	4241	5453	4129	6400
Number of clients served in Wellness clinic	1012	1151	322	871
WIC average monthly caseload	404	384	454	364

Women's Clinic visits	173	168	150	152
Septic Permits issued	54	24	32	37
Water samples received (Non-Community)	7	18	10	13
Well Permits issued	31	16	18	20
Food Inspections	336	358	340	332
Temporary Food Inspections	90	64	0	66
Tanning Facility Inspections	5	3	0	2
Nuisance Inspections	8	22	13	10
WNV mosquito pools tested	65	30	86	232
Sanitary Surveys completed	8	4	3	3
Liquor Compliance Inspections	91	86	N/A	N/A

**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.

**TB Board****Appointee**

Janine Boggs J.D., President  
 Dr. Katherine Austman, Secretary  
 Dr. James Day

**Term Expires**

June 2023  
 June 2024  
 June 2025

The duties and function of the Tuberculosis Care and Treatment Fund are statutorily defined in the *Illinois Counties Code (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".

**FUNCTIONS ESTABLISHED BY COUNTY BOARD AND BOARD OF HEALTH**

- 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.
- 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.

**GOALS AND OBJECTIVES**

Prevention and mitigation activities that limit the spread of TB in Livingston County.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET****Fund: 232 TB**

Responsible Official: Jackie Dever, Public Health Administrator

		2020	2021	2022	2022	Approved
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023</u>
232-000-3019-0000	TB Property Tax	26,938	26,934	27,000	27,018	27,000
	Total Property Tax	26,938	26,934	27,000	27,018	27,000
232-000-366x-xxxx	Fees	2,074	1,173	2,000	2,000	1,300
	Total Fees Fines & Charges for Svcs	2,074	1,173	2,000	2,000	1,300
232-000-3803-1232	Interest (NOW)	22	30	30	30	30
	Total Interest	22	30	30	30	30
	<b>REVENUE TOTAL</b>	<b>29,034</b>	<b>28,137</b>	<b>29,030</b>	<b>29,048</b>	<b>28,330</b>
232-000-4315-0000	Administrative Fees/Rent	22,000	22,000	22,000	22,000	22,000
232-000-4351-0000	Physician Svcs	3,900	3,900	3,900	3,900	3,900
232-000-4352-8418	Lab Fees-Hospital	0	1,178	1,000	1,000	1,200
	Total Contractual Svcs	25,900	27,078	26,900	26,900	27,100
232-000-4401-0000	Office Supplies	0	0	0	0	0
232-000-4450-0000	Medical Supplies	791	1,324	2,000	2,000	1,500
232-000-4504-0000	Equipment	0	0	0	0	0
232-000-4699-0000	Misc Exp	0	0	0	0	0
	Total Commodities	791	1,324	2,000	2,000	1,500
	<b>EXPENDITURE TOTAL</b>	<b>26,691</b>	<b>28,402</b>	<b>28,900</b>	<b>28,900</b>	<b>28,600</b>

#### **REVENUE/EXPENDITURE ANALYSIS**

- The primary source of revenue for the TB program is the tax levy.
- 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.

#### **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$64,816	\$64,964	\$64,694



**PERFORMANCE INDICATORS**

Indicator	FY2018	FY2019	FY2020	FY2021
T.B. skin tests done	111	127	101	119
X-rays completed	0	1	2	2
Patients placed on medications	0	2	1	1
Active TB cases	0	0	0	0

### 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.

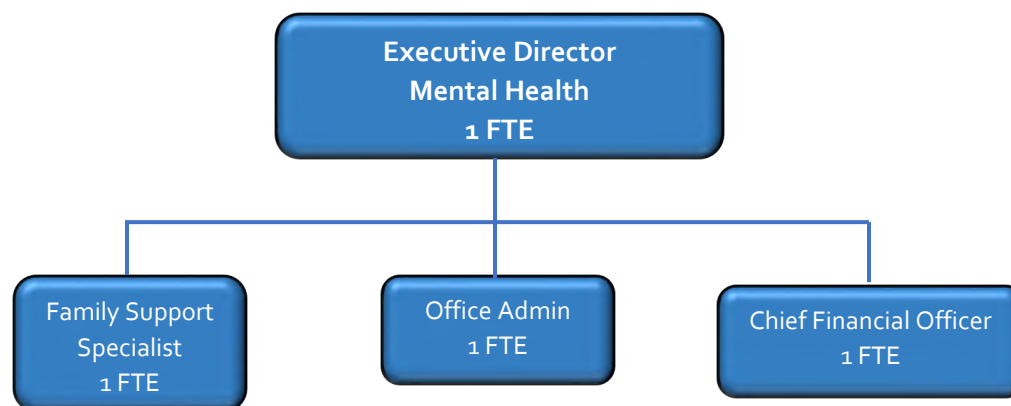
### Mental Health 708 Board

#### Appointee

Jack Vietti, President  
Ed Legner, Vice-President  
Rose Smith, Secretary  
Debbie Studnicki, Treasurer  
Gary Beier  
Lynette Barnett  
Pam Krominga-Stone

#### Term Expires

June 2023  
June 2024  
June 2026  
June 2026  
June 2023  
June 2024  
June 2025



**Mental Health Division positions: 4 FTE**

This fund was created in 1968 as a result of a referendum passed by the voters of Livingston County and pursuant to the *Illinois Community Mental Health Act (405 ILCS 20/Section 0.1 et seq)*.

The duties and function of the Mental Health 708 Board are defined as follows:

### **FUNCTIONS ESTABLISHED BY STATUTE**

- **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, Mental Illness/Local Area Network (MI/LAN), Livingston County Commission on Children and Youth, Truancy Review Board, Transition Planning Commission, Recovery Oriented Systems of Care (ROSC), and Quality Assurance and Behavior Management Committees 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.

## **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. Each agency must document measurable outcomes for each program that is funded. If not present, then the LCMHB will collaborate with the 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.

- Increase efforts to create awareness of LCMHB and the services it supports through updating the LCMHB website, Social Media, and presence at community events.
- Increase awareness of Mental Illness, Substance Use Disorder, and Developmental Disability and the services that are available in our 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. Yearly, the LCMHB will post the information on Social Media and newspaper to inform members in the community of the benefit of the program.
- Provide partnership and support for training for EMS personnel on mental health, developmental disabilities, and substance use topics.
- Organize and host trainings and networking opportunities for providers of mental health, substance use, and developmental disability services, as well as citizens in our community, to promote wellness/recovery programming, innovative practices, and anti-stigmas initiatives.

#### FISCAL YEAR 2023 BOARD APPROVED BUDGET

##### Fund: 240 Mental Health 708 Board

Responsible Official: Chris Myers, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
240-000-3007-0000	708 Board Property Tax	906,722	906,397	909,065	909,090	889,065
	Total Property Tax	906,722	906,397	909,065	909,090	889,065
240-000-380x-1240	Interest (CD, NOW)	575	359	700	700	700
	Total Interest	575	359	700	700	700
240-000-3101-0000	RFP Medicaid	20,977	17,057	25,000	25,000	25,000
240-xxx-3658-3208	Case Coordination	0	0	0	0	0
	Total Grants	20,977	17,057	25,000	25,000	25,000
240-510-3658-3206	Liv Co Comm on Youth	48,505	44,027	55,676	55,676	65,872
240-530-3658-3207	377 Prog Admin	78,529	79,840	97,630	97,630	99,295
	Total Fees Fines & Charges for Svcs	127,034	123,867	153,306	153,306	165,167

240-000-3820-0000	Rent			2,400	2,400	3,600
	Total Rent	0	0	2,400	2,400	3,600
240-000-3872-0000	Miscellaneous	2,353	3,073	0	0	0
	Total Miscellaneous	2,353	3,073	0	0	0
	<b>REVENUE TOTAL</b>	<b>1,057,662</b>	<b>1,050,753</b>	<b>1,090,471</b>	<b>1,090,496</b>	<b>1,083,532</b>
240-xxx-4110-0000	Staff Salaries	177,435	180,007	189,873	189,873	193,422
240-xxx-42xx-0000	Staff Benefits	55,704	55,830	39,306	39,306	40,090
	Total Personnel Costs	233,139	235,837	229,179	229,179	233,512
240-xxx-4303-0000	Audit	1,525	0	0	0	0
240-xxx-4315-0000	Lease/Rent	6,500	6,500	6,500	6,500	6,500
240-xxx-4320-0000	Meetings Training Travel	0	0	1,000	1,000	1,000
240-xxx-4329-0000	Contractual Services	4,989	9,590	7,000	7,000	7,000
240-xxx-4330-0000	Telephone	1,539	1,565			
240-xxx-4334-0000	Professional Dues	2,613	2,365	3,000	3,000	3,000
240-xxx-4351-0000	Physicians	0	0	0	0	0
	Total Contractual Svcs	17,165	20,020	17,500	17,500	17,500
240-xxx-4322-0000	Mileage	526	363			
240-xxx-4331-0000	Postage	154	194			
240-000-4399-1240	Operating Exp 708 Board	527	825	500	500	500
240-000-4401-0000	Commodities	3,091	2,201	3,235	3,235	3,235
240-000-4504-0000	Equipment	3,631	0	3,700	3,700	3,700
	Total Commodities	7,930	3,583	7,435	7,435	7,435
240-000-4300-4110	IHR - Medicaid	30,389	19,644	18,750	18,750	18,750
	<i>Institute for Human</i>					
240-000-4300-xxxx	<i>Resources</i>	551,118	560,608	573,720	573,720	573,720
240-000-4300-4120	<i>Operation Snowball</i>	5,640	5,320	5,320	5,320	5,320
240-000-4300-620x	<i>Futures Unlimited Inc.</i>	218,869	224,014	224,014	224,014	204,014
240-000-4300-66xx	<i>Safe Journeys</i>	37,774	37,774	37,774	37,774	37,774
240-xxx-4341-0000	<i>Client Services</i>	3,500	2,446	5,000	5,000	5,000
	Total Purchase of Svcs (Contractual)	847,289	849,806	864,578	864,578	844,578
240-000-4699-0000	Miscellaneous	0	554	1,000	1,000	1,000
	Total Miscellaneous	0	554	1,000	1,000	1,000
	<b>EXPENDITURE TOTAL</b>	<b>1,105,524</b>	<b>1,109,801</b>	<b>1,119,692</b>	<b>1,119,692</b>	<b>1,104,025</b>

#### REVENUE/EXPENDITURE ANALYSIS

- The projected property tax revenue reflects a decrease of \$20,000. The decrease was made based on the transfer of the jail mental health expenses to the County's General Fund.

- 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.
- The purchase of services line item was decreased by \$20,000 which reflects the mental health expenses for the county jail being transferred to the County's General Fund.
- Staff salary have the cost of living increase of \$1.50 per hour this year from adjustments made due to the increase in minimum wage. Our newer employees will receive their pay raise at their one-year anniversary.
- Each year, our goal is to disperse the majority of levied funds to the providers and to maintain low administrative costs
- 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.

#### **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$1,354,587	\$1,325,391	\$1,304,898

#### **PERFORMANCE INDICATORS**

<b>Indicator</b>	<b>2021 Budgeted</b>	<b>2022 Budgeted</b>	<b>2023 Budgeted</b>
Dollars allocated to client/community mental illness, developmental disability & substance abuse	\$856,100	\$864,578	\$844,578
% of tax levy dollars allocated to client/community mental illness, developmental disability & substance abuse	94%	95%	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	24	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	4	4	4
# full time equivalent salaries funded entirely by state grants	1.6	1.6	1.6

**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.

**Mental Health 377 Board****Appointee**

Robert McCarty, President  
Vicki Day, Vice-President  
Christine Johnson, Secretary

**Term Expires**

June 2023  
June 2024  
June 2025

This board was created in 1991 as a result of a resolution passed by the Livingston County Board, and pursuant to the *County Care for Persons with a Developmental Disability (55 ILCS 105/Section 0.01 et.seq)*.

The duties and function of the Mental Health 377 Board are defined as follows:

- **Care and Treatment of Persons with Developmental Disabilities** – The 377 Board is established on a county-wide basis to provide service to people with developmental disabilities and their families.

**GOALS AND OBJECTIVES**

The Mental Health 377 Board works in conjunction with the Mental Health 708 Board. Please review the Mental Health 708 Board Goals and Objectives for further information.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET****Fund: 241 Mental Health 377 Board**

Responsible Official: Chris Myers, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
	<b>Beginning Fund Balance</b>	<b>504,914</b>	<b>528,100</b>	<b>513,560</b>	<b>551,737</b>	<b>527,777</b>
241-000-3008-30xx	Property Taxes	416,148	416,049	417,240	417,277	417,240
	Total Property Tax	416,148	416,049	417,240	417,277	417,240
241-000-380x-1241	Interest (CD, NOW)	216	146	275	275	275
	Total Interest	216	146	275	275	275
	<b>REVENUE TOTAL</b>	<b>416,365</b>	<b>416,196</b>	<b>417,515</b>	<b>417,552</b>	<b>417,515</b>

241-000-4110-0000	Staff Salary	57,103	58,245	73,168	73,168	74,551
	Benefits	8,464	8,633	14,986	14,986	15,269
	Total Personnel Costs	65,567	66,878	88,154	88,154	89,820
241-000-4320-0000	Meetings Training Travel	0		380	380	380
241-000-4315-4190	Lease/Rent	2,030	2,030	2,470	2,470	2,470
241-000-4329-0000	Contractual	4,000	6,500	2,660	2,660	2,660
241-000-4334-0000	Professional Dues	2,000	2,000	1,140	1,140	1,140
	Total Contractual Svcs	8,030	10,530	6,650	6,650	6,650
241-000-4322-0000	Mileage	1,000	1,000			
241-000-4399-1241	Board Member Expenditures	375	375	190	190	190
241-000-4401-0000	Commodities	2,100	2,100	1,229	1,229	1,229
241-000-4504-0000	Equipment	2,500	0	1,406	1,406	1,406
	Total Commodities	5,975	3,475	2,825	2,825	2,825
241-000-4300-620x	<i>Futures Unlimited Inc</i>	286,212	286,212	286,212	286,212	286,212
	<i>Hospital Birth to Three</i>					
241-000-4300-420x	<i>Services</i>	0	0	32,171	32,171	24,620
241-000-4341-0000	<i>Service Development</i>	3,105	7,719	7,000	7,000	7,000
241-000-4300-420x	<i>MOSAIC</i>	10,000	6,981	10,000	10,000	10,000
	<i>Livingston County Adapted</i>					
241-000-4300-4210	<i>Recreation</i>	14,290	10,764	8,500	8,500	8,500
	Total Purchase of Svcs (Contractual)	313,606	311,676	343,883	343,883	336,332
	<b>EXPENDITURE TOTAL</b>	<b>393,178</b>	<b>392,559</b>	<b>441,512</b>	<b>441,512</b>	<b>435,627</b>

### REVENUE/EXPENDITURE 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.
- The purchases of service line items for the agencies funded will remain the same as fiscal year 2022 except one service provider has requested a decrease due to less services and clients projected in the 2023 fiscal year.
- The percentages of tax levy dollars allocated to client/community developmental disability services/supports has declined the last two years as one service provider requested a decrease in funds for 2023. Also, with less funds in Service Development and more administrative costs being covered by the 377 Board, the percent of allocations to local providers is down 1%.
- 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.



**FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$551,739	\$527,777	\$509,665

**PERFORMANCE INDICATORS**

<b>Indicator</b>	<b>2021 Budgeted</b>	<b>2022 Budgeted</b>	<b>2023 Budgeted</b>
Dollars allocated to client/community mental illness, developmental disability & substance abuse	\$351,172	\$343,883	\$336,332
% of tax levy dollars allocated to client/community mental illness, developmental disability & substance abuse	84%	82%	81%
% 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

## RECREATIONAL DEVELOPMENT – FUND 207

### MISSION STATEMENT

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.

A 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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 207 Recreation Committee

Responsible Official: Kathy Arbogast, County Board Chair

<u>Account #</u>	<u>Account Description</u>	2020	2021	2022	2022	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
207-000-380X-1207	Interest (CD, NOW)	1,087	452	200	152	200
	Total Interest	0	0	0	0	0
	<b>REVENUE TOTAL</b>	<b>1,087</b>	<b>452</b>	<b>200</b>	<b>152</b>	<b>200</b>
	<b>EXPENDITURE TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### REVENUE/EXPENDITURE 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 projects approved and therefore no expenses anticipated. At this time the only revenue is from interest.
- 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.

### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$166,153	\$166,305	\$166,505

## VEHICLE REPLACEMENT & MAINTENANCE – FUND 209

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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 209 Vehicle Replacement & Maintenance

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
209-000-380x-1209	Interest (CD, NOW)	145	112	100	68	100
	Total Interest	145	112	100	68	100
209-000-3864-0000	Vehicle Fund Misc	15,606	700		3,530	
209-000-3991-0000	Insurance Proceeds	8,910	17,848	0	0	0
	Total Miscellaneous	24,516	18,548	0	3,530	0
	<b>REVENUE TOTAL</b>	<b>24,661</b>	<b>18,661</b>	<b>100</b>	<b>3,598</b>	<b>100</b>
209-xxx-4313-4326	Repairs & Maintenance	78,773	89,802	80,000	90,000	90,000
	Total Contractual Svcs	78,773	89,802	80,000	90,000	90,000
209-xxx-4420-0000	Fuel	101,576	150,484	140,000	170,000	170,000
	Total Commodities	101,576	150,484	140,000	170,000	170,000
209-000-4505-0000	New Vehicles	155,063	306,171	305,000	325,000	500,000
	Total Capital Outlay	155,063	306,171	305,000	325,000	500,000
	<b>EXPENDITURE TOTAL</b>	<b>335,411</b>	<b>546,457</b>	<b>525,000</b>	<b>585,000</b>	<b>760,000</b>
	Transfer for transports	74,645	39,905	60,000	47,698	60,000
	Transfer from Pontiac Host	409,100	409,100	409,100	409,100	700,000
	Transfer from P2D2 Grant		121,140			
	<b>OTHER FINANCING SOURCES</b>	<b>483,745</b>	<b>570,145</b>	<b>469,100</b>	<b>456,798</b>	<b>760,000</b>

## **REVENUE/EXPENDITURE 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 inmate transports.
- 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 FY2023 budget anticipates the replacement of ten fleet vehicles for the Sheriff's Department. Only six vehicles will be outfitted in 2023, four vehicles will be outfitted in 2024. This shift in approach is based on the delays being experienced in delivery of vehicles. Vehicles generally have a lead time of 4-5 months, in more recent years, the lead time is 11-12 months.
- The budgeted amount for fuel expenses (which fall under Commodities) has been increased for FY2023 based on the increase in fuel costs experienced nationwide.

## **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$247,230	\$122,626	\$122,726

## STREATOR HOST AGREEMENT – FUND 211

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 the expenses associated with solid waste.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 211 Streator Host Agreement

Responsible Official: Chuck Schopp, Solid Waste Manager

		2020	2021	2022	2022	Approved
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2023 Budget</u>
211-000-380x-1211	Interest (CD, NOW)	23,035	8,621	7,500	4,292	5,000
	Total Interest	23,035	8,621	7,500	4,292	5,000
	<b>REVENUE TOTAL</b>	<b>23,035</b>	<b>8,621</b>	<b>7,500</b>	<b>4,292</b>	<b>5,000</b>
	<b>EXPENDITURE TOTAL</b>	0	0	0	0	0
211-000-4700-1100	Transfer to General Fund	(45,228)	(68,323)	(83,119)	(70,000)	(85,175)
	<b>TOTAL OTHER FINANCING (USES)</b>	<b>(45,228)</b>	<b>(68,323)</b>	<b>(83,119)</b>	<b>(70,000)</b>	<b>(85,175)</b>

#### REVENUE/EXPENDITURE ANALYSIS

- This fund draws interest only; no additional revenues are projected for the foreseeable future.
- 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.

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$1,147,953	\$1,082,245	\$1,002,070

## CONSTRUCTION & BUILDING RENOVATION – FUND 212

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 FY2018.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 212 Construction & Building Renovation

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
212-000-3300-0000	State of IL Grant			75,000	0	75,000
	Total Grants			75,000	0	75,000
212-000-380x-1212	Interest (CD, MM, NOW)	53,016	16,999	100	3,000	100
	Total Interest	53,016	16,999	100	3,000	100
<b>REVENUE TOTAL</b>		<b>53,016</b>	<b>16,999</b>	<b>75,100</b>	<b>3,000</b>	<b>75,100</b>
212-000-4550-4190	Infrastructure-Hlth & Ed Bldg	518,990	4,316,521	1,200,000	575,000	540,000
212-000-4593-0000	Demolition	0	7,875	495,000	643,000	0
	Total Capital Outlay	518,990	4,324,396	1,695,000	1,218,000	540,000
<b>EXPENDITURE TOTAL</b>		<b>518,990</b>	<b>4,324,396</b>	<b>1,695,000</b>	<b>1,218,000</b>	<b>540,000</b>

#### REVENUE/EXPENDITURE 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 construction of Phase II Parking for the Health & Education Building. The only other revenue received in this fund is accrued interest.
- The construction the new Public Health Building and the demolition of the old building was completed in FY2022. The capital expenses for FY2023 include the construction of additional parking at the new building.

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$1,682,236	\$467,236	\$2,336

## SOLAR FARM APPLICATION FEES – FUND 214

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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 214 Solar Farm Application Fees

Responsible Official: Chuck Schopp, Regional Planning-Zoning Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
214-000-3650-xxxx	Solar Farm App Fees	0	10,000	20,000	40,000	40,000
	Total Fees Fines & Charges for Svcs	0	10,000	20,000	40,000	40,000
214-000-380x-1214	Interest (CD, NOW)	289	149	140	120	140
	Total Interest	289	149	140	120	140
<b>REVENUE TOTAL</b>		<b>289</b>	<b>10,149</b>	<b>20,140</b>	<b>40,120</b>	<b>40,140</b>
214-000-4144-xxxx	Meeting Expense	0	557	4,000	1,000	4,000
	Total Personnel Costs	0	557	4,000	1,000	4,000
214-000-4305-xxxx	Other Prof/Tech Svcs	0	3,190	16,000	5,000	16,000
214-000-4304-0000	Legal Fees				5,000	20,000
214-000-4605-xxxx	Legal Notices	488	61	0	200	0
	Total Contractual Svcs	488	3,251	16,000	10,200	36,000
<b>EXPENDITURE TOTAL</b>		<b>488</b>	<b>3,808</b>	<b>20,000</b>	<b>11,200</b>	<b>40,000</b>

#### REVENUE/EXPENDITURE ANALYSIS

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

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$61,210	\$90,130	\$90,270

## WINDFARM APPLICATION FEES – FUND 215

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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 215 Windfarm Application Fees

Responsible Official: Chuck Schopp, Regional Planning-Zoning Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
215-000-3653-xxxx	Windfarm App Fees			300,000	150,000	300,000
	Total Fees Fines & Charges for Svcs	0	0	300,000	150,000	300,000
215-000-380x-1215	Interest (CD, NOW)	939	495	840	460	840
	Total Interest	939	495	840	460	840
	<b>REVENUE TOTAL</b>	<b>939</b>	<b>495</b>	<b>300,840</b>	<b>150,460</b>	<b>300,840</b>
	Meeting Expense	0	0	50,000	5,000	25,000
	Total Personnel Costs	0	0	50,000	5,000	25,000
	Consulting Services	0	0	250,000	20,000	125,000
	Legal Services				10,000	150,000
	Total Contractual Svcs	0	0	250,000	30,000	275,000
	<b>EXPENDITURE TOTAL</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>35,000</b>	<b>300,000</b>

#### REVENUE/EXPENDITURE ANALYSIS

- The budgeted revenue is in anticipation of 2 windfarm applications being received in FY2023 (\$150,000 for each).
- 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).

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$191,721	\$307,181	\$308,021



## ENTERPRISE ZONE – FUND 216

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.

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 216 Enterprise Zone

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
216-000-380x-1216	Interest (CD, MM, NOW)	9,546	2,747	100	2,800	500
	Total Interest	9,546	2,747	100	2,800	500
<b>REVENUE TOTAL</b>		<b>9,546</b>	<b>2,747</b>	<b>100</b>	<b>2,800</b>	<b>500</b>
216-000-4378-4712	Economic Development	137,500	0	784,343	17,170	767,173
216-000-4610-4713	GLCEDC Grants	132,500	0	0	0	0
216-000-4620-4713	GLCEDC Loan Program	0	0	0	0	0
	Total Economic Development	270,000	0	784,343	17,170	767,173
<b>EXPENDITURE TOTAL</b>		<b>270,000</b>	<b>0</b>	<b>784,343</b>	<b>17,170</b>	<b>767,173</b>
216-000-3903-1210	Transfer in from Pontiac Host		72,000	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>0</b>	<b>72,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### REVENUE/EXPENDITURE ANALYSIS

- With the exception of interest, there are no revenues anticipated to be received within this fund.
- Expense for FY2023 is a carryover of the Economic Development expense budgeted in prior years and not expended. As of September 2022, the carryover amount for economic development would be \$767,173. The GLCEDC still must receive approval of the Board prior to distribution of these funds.

#### FUND BALANCE

FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
\$789,432	\$775,062	\$8,389

## AMERICAN RESCUE FUND – FUND 217

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 all of their allocation and all of that has been obligated based on Requests for Proposals (RFPs) issued in FY2021 and FY2022. These RFPs were sent to Community Partners to help identify the needs of the community and to assist with the development and implementation of programs to address those needs.

The following table shows a listing of the award recipients and the programs that are being funded by this grant (covers FY2022 and FY2023).

Recipient	Programs	Award
Salvation Army	Housing, Rent & Utility Assistance and Food Pantry	\$283,200
Livingston County Homeless Coalition	Rent, Mortgage & Utility Assistance	\$400,000
Dwight Fire Protection District	Payroll Costs for Public Safety Staff responding to COVID-19	\$210,000
Futures Unlimited	Preventions in Congregate Settings	\$80,000
IHR	Mental Health Services	\$166,100
Pontiac District 90	Community Wireless Project	\$1,000,000
Grundy Livingston Kankakee Workforce Board	EMT Paramedic Training and Job Training Programs	\$125,000
Village of Dwight	Ambulance Remounts/Rebuilds	\$290,000
Boys & Girls Club (Pontiac and Fairbury)	Premium Pay for Public Sector Employees, Prevention in Congregate Settings, and Child Care	\$75,373

Vermilion Valley Dispatch	Payroll Costs for Public Safety Staff responding to COVID-19	\$19,840
Livingston County Commission on Children & Youth	Education Assistance	\$9,805
Livingston County Public Health	Drive-thru clinic	\$500,000
Livingston County Clerk	Prevention in Congregate Settings	\$253,081
Livingston County Circuit Court	Prevention in Congregate Settings	\$3,728
Livingston County	Vaccine Clinics, Testing, Other Public Health Services	\$119,500
Livingston County Mutual Aid Association	Fire Dept radios & pagers – transition to StarCom	\$250,000
Futures Unlimited	Aid to Non-Profits	\$1,200,000
Livingston County	Broadband	\$2,000,000*

*\*This is a tentative allocation, as a portion may still be used to assist other non-profits*

### FISCAL YEAR 2023 BOARD APPROVED BUDGET

#### Fund: 217 American Rescue

Responsible Official: Diane Schwahn, Finance Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
217-000-3200-0000	Federal Grant		3,462,103	3,462,103	3,462,103	0
	Total Grants		3,462,103	3,462,103	3,462,103	0
217-000-380x-1217	Interest (CD, NOW)		5,635	2,140	11,840	5,000
	Total Interest		5,635	2,140	11,840	5,000
<b>REVENUE TOTAL</b>		<b>0</b>	<b>3,467,738</b>	<b>3,464,243</b>	<b>3,473,943</b>	<b>5,000</b>
217-000-4302-4109	Data Processing Services- County Clerk				63,270	
	Total Contractual Services				63,270	
217-000-4490-8076	Other Supplies-COVID-19				15,000	
	Total Commodities				15,000	
217-000-4600-xxxx	Other Disbursements-		21,700	100,000	7,060	200,000
217-000-4610-0000	Grants			3,342,603	1,190,982	5,426,194

Total Miscellaneous		21,700	3,442,603	1,198,042	5,626,194
<b>EXPENDITURE TOTAL</b>	<b>0</b>	<b>21,700</b>	<b>3,442,603</b>	<b>1,276,312</b>	<b>5,626,194</b>

#### **REVENUE/EXPENDITURE ANALYSIS**

- The only revenue for FY2023 will be interest.
- The budgeted expenditures are for the awards that have been granted in FY2021, FY2022 and FY2023.

#### **FUND BALANCE**

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$3,446,038	\$5,643,669	\$22,475

There is no goal for the fund balance of this fund. The ending fund balance in FY2022 indicates the amount that is available to be spent for the specific programs identified by the County Board. The ending fund balance at the end of FY2023 is only expected to be the interest that has been earned over the last 2 years.

## CAPITAL BUDGET – FY2023

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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.

### 2022 Highlights:

- Camera replacement at the Jail
- Outside painting at the Historic Courthouse
- HR Learning Management System project completed – available to all employees
- Duct smoke detector work at the Public Safety Complex is completed.
- New door system installed at the Jail

### CARRYOVER PROJECTS

Carryover projects are projects that were not completed in the year that the expenses were allocated or they are projects that had the expenses allocated over 2 or more years.

### Incomplete projects as of 9/30/22 are as follows:

Law & Justice Center ADA Compliance	County Board
Zoning & Subdivision Regulations Update	Regional Planning
Courthouse Stone Repair	Maintenance
Aperature Card/Tract Book Scanning	County Clerk
Highway Maintenance Building	Highway

### NEW CAPITAL PROJECTS FY2023

**Historic Courthouse Roof Replacement:** The finance committee approved to allocate more funds to this project for FY2023.

**Commercial Property Appraisal Project:** At the end of FY2019, the County Board approved a proposal from Vanguard Appraisals to complete appraisals of Commercial & Industrial properties in Livingston County. The work will be done in FY2023 and will cost approximately \$500,000. This money will be set aside over the course of 3 years, starting with FY2021.

**Courthouse Step Repair:** Repair of the South steps at the Historic Courthouse.

**Tree Removal & Replacement:** This is for the removal and replacement of trees behind the Water Street Building, as well as clean up needed along the riverbank.

**ERS Recovery:** This is for replacement of chillers at the Public Safety Complex. One chiller was replaced in FY2022 and at that time, maintenance was told that the other two would need to be replaced.

**Replacement of Virtual Servers:** There is a need for replacement our virtual servers. Upgrades cannot be done to Spillman without moving it to a new server. This project will replace all 3 virtual servers.

**Radios for Court Security:** The Jail has requested 6 Motorola portable radios – compatible with Starcom21. These radios are for Court Security Officers so that they will be able to communicate directly with Vermilion Valley and other law enforcement agencies in the event of an emergency.

**Portable Breathalyzers:** This will replace portable breathalyzers in each squad car. The previous model is being “disqualified” under Illinois State Police Administrative Code.

**Ballistic Shields:** This is for the purchase of 2 ballistic shields to replace the two older shields that the Sheriff’s Department has now.

**Change Detection:** The Assessor will be using a Change Finder Program offered by their software vendor. This will aid the Supervisor of Assessments and Township Assessors in finding changes made on parcels, including new construction and demolitions done without a permit.

**Access Control Law & Justice Center:** Additional security for the back of the Law & Justice Center.

**Chairs for Courtroom:** This is for the replacement of chairs in the Courtrooms at the Law & Justice Center.

## CAPITAL PROJECTS - FY2023

Project	Department	Carryover	FY2023
L&JC ADA Compliance	County Board	500,000	
Zoning & Subdivision Regulations Update	Reg Planning/Zoning	50,000	
Aperature Card/Tract Book Scanning	County Clerk	57,304	
Computer Software	HR	2,053	
Courthouse Stone Repair	Maintenance	19,600	
Highway Buildings/Improvements	Highway/Maintenance	3,438,371	
Roof Replacement Historic Courthouse	Maintenance	350,000	3,000,000
Commercial Property Appraisal Project	Assessor	298,000	174,000
Courthouse Step Repair	Maintenance		17,600
Tree Removal & Replacement	Maintenance		7,500
ERS Recovery (Chillers - PSC)	Maintenance		130,000
Replacement of Virtual Servers	IT		305,940
Radios for Court Security	Jail		25,468
Portable Breathalyzer	Sheriff		8,862
Ballistic Shields	Sheriff		20,000
Change Detection	Assessor		21,935
Access Control LJC	Circuit Court		27,775
Chairs for Courtroom	Circuit Court		15,000
		4,715,328	3,754,080

**PONTIAC HOST AGREEMENT – FUND 210**

Submitted by: Diane Schwahn, Livingston County Finance Director

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.

**FISCAL YEAR 2023 BOARD APPROVED BUDGET****Fund: 210 Pontiac Host Agreement**

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Estimated</u>	<u>Approved 2023 Budget</u>
210-000-3x00-0000	Grants			200,000	32,500	200,000
	Total Grants	0	0	200,000	32,500	200,000
	Host Agreement - Contract					
210-000-3655-3314	Payments	3,491,942	3,576,511	3,500,000	3,600,000	3,500,000
	Total Fees Fines & Charges for Svcs	3,491,942	3,576,511	3,500,000	3,600,000	3,500,000
210-000-380x-1210	Interest (CD, NOW)	105,635	64,483	50,000	66,000	50,000
	Total Interest	105,635	64,483	50,000	66,000	50,000
210-000-3865-0000	Misc Revenue	32,427				
	Total Miscellaneous	32,427	0	0	0	0
	<b>REVENUE TOTAL</b>	<b>3,630,003</b>	<b>3,640,994</b>	<b>3,750,000</b>	<b>3,698,500</b>	<b>3,750,000</b>

210-000-4300-4109	Aperture Card/Tract Book Scanning		21,485	100,000		57,304
210-000-4300-4788	GIS Change Detection					21,935
210-000-4301-4741	Commercial Property Appraisal			348,000	50,000	472,000
210-000-4305-4142	Zoning & Subdivision Regulations		0	50,000		50,000
210-000-4313-4323	Electric Lift - Maint	0	4,424	0	0	0
210-000-4502-4165	Boiler Repair LJC		36,230	0	0	0
210-000-4502-4160	Courthouse Grounds Maintenance		2,133	1,367	1,367	0
210-000-4502-4165	LJC Grounds Maintenance		2,283	1,217	1,217	0
210-000-4504-4501	HR/Payroll Software Upgrade	0	0	0	0	0
210-000-4504-4501	Finance Software	48,395	0	5,095	5,095	0
210-000-4504-4501	Computer Software - HR			47,800	45,747	2,053
210-000-4504-4602	Computer Hardware					305,940
	Total Contractual Svcs	48,395	66,555	553,479	103,426	909,232
210-000-4502-4160	Courthouse Stone Repair		0	19,600		19,600
210-000-4502-4160	Courthouse Step Repair					17,600
210-000-4502-4160	Tree Removal & Replacement					7,500
210-000-4502-4160	Courthouse Painting	0	0	9,250	9,857	
210-000-4502-4160	Courthouse Chair Lift	0	29,427	0	0	0
210-000-4502-4160	Courthouse Roof			400,000	35,673	3,350,000
210-000-4502-4165	Access Control LJC					27,775
210-000-4502-4165	Chairs for Courtroom					15,000
210-000-4502-4168	Jail Kitchen Floor	60,081	0	0	0	0
210-000-4502-4168	Fire Alarm System PSC		59,054	0	0	0
210-000-4502-4168	VCOM/911 Fire System Upgrade		19,700	0	0	0
210-000-4502-4168	ERS Recovery (Chillers - PSC)					130,000
210-000-4300-4119	Camera Replacement Jail		0	150,000	173,507	
	Paging System (moved to Camera project)					
210-000-4502-4168	Jail Door System			292,750	292,750	
210-000-4502-4168	Duct Smoke Detectors			42,382	42,675	
210-000-4502-4180	Torrance Avenue		18,310		28,220	
210-000-4503-4165	Law & Justice Center Bldg Compliance	64,257	58,660	532,201	36,201	500,000
210-000-4504-0000	Sheriff Taser Replacement	40,050	0	0	0	0
210-000-4504-0000	Court Security Radios					25,468
210-000-4504-0000	Portable Breathalyzer					8,862
210-000-4504-0000	Ballistic Shields					20,000
210-000-4504-4113	Treasurer Equipment	4,998	0	0	0	0



210-000-4550-3328	Highway Building	0	15,482	2,438,371	500,000	3,438,371
	Total Capital Improvements	169,386	200,633	3,908,061	1,118,883	7,560,176
	<b>Subtotal - Projects</b>	<b>217,781</b>	<b>267,188</b>	<b>4,461,540</b>	<b>1,222,309</b>	<b>8,469,408</b>
210-000-4304-xxxx	Legal Fees	15,400	18,830	25,000	25,000	25,000
210-000-4305-4652	ETSB- Dispatch Service	226,898	226,898	232,774	232,098	232,774
	Repairs & Maint - Odell					
210-000-4313-4607	Tower	44,393	44,075	20,000	10,000	20,000
	GLCEDC Membership					
210-000-4334-4713	Dues	72,000	80,000	80,000	80,000	80,000
210-000-4580-0000	Early Retirement Plan	1,375	1,341	2,000	1,380	2,000
	LivCo Soil and Water					
210-000-4699-4714	Conservation	23,000	23,000	23,000	23,000	23,000
	Total Contractual Svcs	383,067	394,144	382,774	371,478	382,774
210-000-4502-4711	Energy Savings Program	490,089	0	0	0	467,529
	Total Capital Improvements					
	& Outlay	490,089	0	0	0	467,529
210-000-4600-0000	Other Disbursements			200,000		200,000
210-000-4610-0000	Grants		25,000			
	Total Miscellaneous	0	25,000	200,000	0	200,000
	<b>Subtotal - Expenses</b>	<b>873,157</b>	<b>419,144</b>	<b>582,774</b>	<b>371,478</b>	<b>1,050,303</b>
	<b>EXPENDITURE TOTAL</b>	<b>1,090,938</b>	<b>686,332</b>	<b>5,044,314</b>	<b>1,593,787</b>	<b>9,519,711</b>
210-000-3992-0000	Proceeds from Capital Lease					
210-000-4700-1100	Transfer to General Fund	(358,362)	(452,941)	(431,496)		(799,268)
210-000-4700-1209	Transfer to Vehicle Fund	(409,100)	(409,100)	(409,100)	(409,100)	(700,000)
	Transfer to Enterprise Zone		(72,000)			
	Transfer to GF - Proactive					
	Unit	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
	<b>TOTAL OTHER</b>					
	<b>FINANCING (USES)</b>	<b>(917,462)</b>	<b>(1,084,041)</b>	<b>(990,596)</b>	<b>(559,100)</b>	<b>(1,649,268)</b>

#### REVENUE/EXPENDITURE 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. Again in FY2023, we have budgeted for any unexpected grant revenue.
- Capital projects for FY2023 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.

***FUND BALANCE***

<b>FY2021 Actual</b>	<b>FY2022 Estimated</b>	<b>FY2023 Budgeted</b>
\$16,112,754	\$17,658,367	\$10,239,388

# LIVINGSTON COUNTY TAX LEVIES - 2022-23

				857,712,811		813,558,842		771,816,713	
COUNTY LEVIES	Est	Max	Proposed	Proposed	Actual	Actual	Actual	Actual	Actual
	EAV	Rate	22-23	22-23	21-22	21-22	20-21	20-21	19-20
			Rate	Levy	Rate	Levy	Rate	Levy	Rate
General (Corporate)	923,943,742	None	0.36204	3,345,000	0.36640	3,142,660	0.37159	3,023,103	0.38631
IMRF/SLEP	923,943,742	None	0.10336	955,000	0.11460	982,939	0.12107	984,976	0.12483
County Highway	923,943,742	0.20000	0.09146	845,000	0.09366	803,334	0.09693	788,583	0.09655
County Aid to Bridges	923,943,742	0.25000	0.04870	450,000	0.04683	401,667	0.04848	394,413	0.04829
Tuberculosis Clinic	923,943,742	0.15000	0.00292	27,000	0.00315	27,018	0.00332	27,010	0.00350
Federal Aid Highway Matching	923,943,742	0.05000	0.04870	450,000	0.04683	401,667	0.04848	394,413	0.04829
County Health	923,943,742	0.10000	0.05000	462,000	0.05004	429,199	0.05175	421,017	0.05155
Tort Judg & Liability Insurance	923,943,742	None	0.08334	770,000	0.07738	663,698	0.08174	665,003	0.08409
Social Security	923,943,742	None	0.08173	755,100	0.08670	743,637	0.09159	745,139	0.09122
County Extension Education	923,943,742	0.05000	0.01615	149,217	0.01737	148,985	0.01834	149,207	0.01931
Veterans' Assistance	923,943,742	0.04000	0.01515	140,000	0.01630	139,807	0.01721	140,013	0.01812
Unemployment Insurance	923,943,742	None	0.00054	5,000	0.00175	15,010	0.00184	14,969	0.00195
Loss in Collection	923,943,742				0.00136	11,665			
			0.90409	8,353,317	0.92237	7,911,286	0.95234	7,747,846	0.97401
									7,517,572
<b>MENTAL HEALTH LEVIES</b>									
Mental Health Board 708	923,943,742	0.15000	0.09623	889,065	0.10599	909,090	0.11174	909,071	0.11779
Mental Health Board 377	923,943,742	0.10000	0.04516	417,240	0.04865	417,277	0.05129	417,274	0.05406
		0.25000	0.14138	1,306,305	0.15464	1,326,367	0.16303	1,326,345	0.17185
									1,326,367
<b>TOTAL LEVIES</b>			1.04548	9,659,622	1.07701	9,237,653	1.11537	9,074,191	1.14586
									8,843,939

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 - 2022-23

<u>SELCAS LEVIES</u>		Proposed	Proposed	Actual	Actual	Actual	Actual	Actual	Actual	
Est	Max	22-23	22-23	21-22	21-22	20-21	20-21	19-20	19-20	
EAV	Rate	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	
Chatsworth	7,549,033	0.4000	0.30467	23,000	0.32535	21,000	0.28422	17,822	0.28958	16,975
Strawn	921,681	0.4000	0.31952	2,945	0.32997	2,810	0.30408	2,677	0.28842	2,550
Forrest	16,627,457	0.4000	0.29349	48,800	0.31736	44,525	0.32698	45,671	0.30245	43,500
Fairbury	67,335,077	0.4000	0.32227	217,000	0.31801	195,868	0.31207	182,587	0.32103	173,907
Rural	128,093,475	0.3000	0.14199	181,875	0.12206	144,003	0.11514	126,286	0.11598	120,278
	220,526,723			473,620		408,206		375,044		357,210

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.

# Livingston County Personnel Analysis

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Livingston County implemented a system of categorizing positions and salaries by developing 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 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 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.

Due to the ever-changing employment market and the gradual increase in minimum wage over the next couple of years, Livingston County adjusted the salary schedule to reflect a competitive wage package. The salary schedule was reviewed and updated in August of 2022. The table below is the updated Salary Schedule for non-union employees:

**AMENDED LIVINGSTON COUNTY SALARY SCHEDULE 2022**

<u>Rating</u>	Ranges			Annualized for 37.5 Hr Workweek		
	<u>Low</u>	<u>Mid</u>	<u>High</u>	<u>Low</u>	<u>Mid</u>	<u>High</u>
Management						
M-1	25.59	35.72	45.84	49,901	69,654	89,388
M-2	30.30	42.07	53.83	59,085	82,037	104,969
M-3	36.36	48.13	59.89	70,902	93,854	116,786
Professional						
P-1	17.89	22.63	27.36	34,886	44,129	53,352
P-2	22.63	28.68	35.00	44,129	55,926	68,250
P-3	25.59	34.94	44.29	49,901	68,133	86,366
P-4	30.30	49.18	68.00	59,085	95,901	132,600

Professional Support						
PS-1	13.07	17.13	21.19	25,487	33,404	41,321
PS-2	16.04	20.13	25.51	31,278	39,254	49,745
PS-3	19.00	24.42	29.83	37,050	47,619	58,169
Service/ Maintenance						
SM-1	13.07	17.13	21.19	25,487	33,404	41,321
SM-2	16.04	20.13	25.51	31,278	39,254	49,745
SM-3	19.00	24.42	29.83	37,050	47,619	58,169

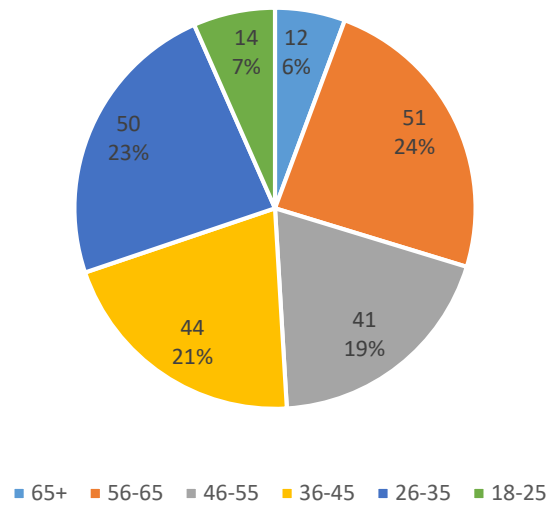
These salary ranges will be evaluated annually to maintain the County's goal to attract and retain talented employees. The following table represents the salary ranges per classification and the number of full-time employees who fall in each classification.

Salary Schedule (Non-Union Only)

Class	Type of Class	Salary Range	# of Employees
M-1	Management	49,901 – 89,388	7
M-2	Management	59,085 – 104,969	6
M-3	Management	70,902 – 116,786	4
P-1	Professional	34,886 – 53,352	3
P-2	Professional	44,129 – 68,250	7
P-3	Professional	49,901 – 86,366	7
P-4	Professional	59,085 – 132,600	6
PS-1	Professional Support	25,487 – 41,321	6
PS-2	Professional Support	31,278 – 49,745	28
PS-3	Professional Support	37,050 – 58,169	16
SM-1	Service/Maintenance	25,487 – 41,321	7
SM-2	Service/Maintenance	31,278 – 49,745	3
SM-3	Service/Maintenance	37,050 – 58,169	2

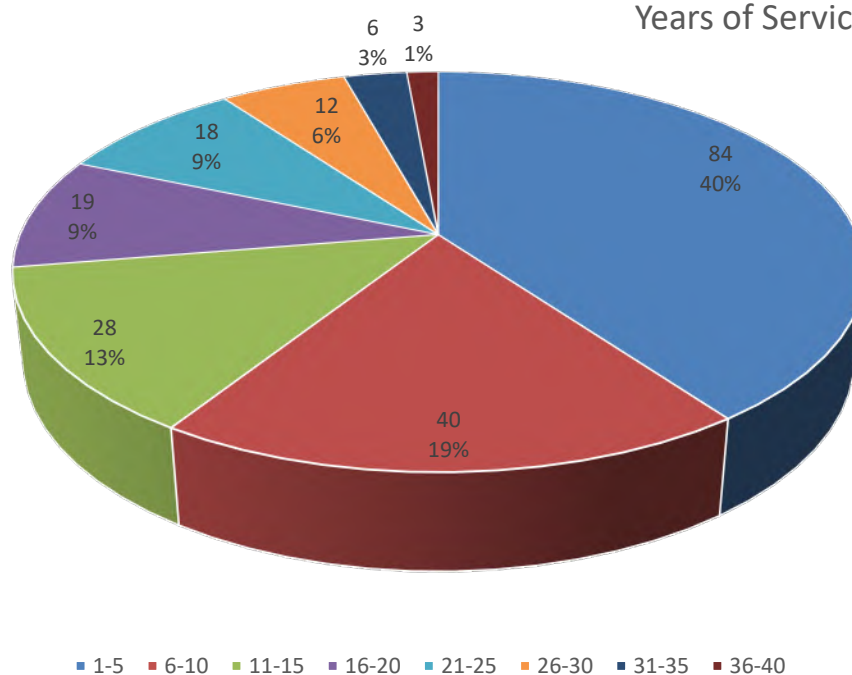
Livingston County represents a multi-generational workforce. The county values each generation, their talents, their work ethic, and their ideas. The following graph represents the various age groups and the number of employees who represent that age group.

Age of Employees



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.

Years of Service



The following pages are the detailed Full Time Equivalents (FTE's) for each department / division. The chart contains two years of actual FTE's, FY2020 & FY2021; and two years of budgeted FTE's, FY2022 & FY2023. As you can see by the chart, we increased full time employment in the County Board Office, a position in the Jail, and two positions in the Maintenance Department. The Highway Department increased a full time equivalent to fill a position that was vacated several years ago. The Public Health Department increased hours for some employees moving them into Full Time status.



Budget FY2023		FY2020 Actual		FY2021 Actual		FY2022 Budgeted		FY2023 Budgeted	
Department	Job Title	FTE	PRN	FTE	PRN	FTE	PRN	FTE	PRN
County Board Office	Executive Director	1		1		1		1	
	Executive Assistant							1	
<b>County Board Office</b>	<b>FTE Equiv</b>	1	0	1	0	1	0	2	0
Human Resources	Human Resources Director	1		1		1		1	
<b>Human Resources</b>	<b>FTE Equiv</b>	1	0	1	0	1	0	1	0
Information Technology	IT Network & Systems Director	1		1		1		1	
	IT Systems Assistant	0.5	1	0.5	1	1	0	1	0
<b>Information Technology</b>	<b>FTE Equiv</b>	1.5	1	1.5	1	2	0	2	0
County Clerk	County Clerk & Recorder	1		1		1		1	
	Chief Deputy	1		1		1		1	
	Deputy Clerk	2		2		2		2	
	Tax Extentionist	1		1		1		1	
	Election Deputy	1		1		1		1	
	Bookkeeping	2		2		2		2	
<b>County Clerk</b>	<b>FTE Equiv</b>	8	0	8	0	8	0	8	0
Finance	Finance Director	1		1		1		1	
	Accounting Assistant	0.5		0.5		0.5		0.5	
<b>Finance</b>	<b>FTE Equiv</b>	1.5	0	1.5	0	1.5	0	1.5	0
Treasurer	County Treasurer	1		1		1		1	
	Chief Deputy	1		1		1		1	
	Deputy Clerk	1		1		1		1	
<b>Treasurer</b>	<b>FTE Equiv</b>	3	1	3	1	3	1	3	1
Assessor	County Assessor	1		1		1		1	
	Chief Deputy	1		1		1		1	
	Deputy Clerk	1		1		2		2	
	Mapping Specialist	1		1		1		1	
<b>Assessor</b>	<b>FTE Equiv</b>	4	0	4	0	5	0	5	0
Regional Planning/Zoning	Director	0.5		0.5		0.5		0.5	
	Assistant Director	0.5		0.5		0.5		0.5	
	Secretary		2		2		2		2
<b>Regional Planning/Zoning</b>	<b>FTE Equiv</b>	1	2	1	2	1	2	1	2
ESDA	Director	0.25		0.25		0.25		0.25	
	Assistant Director	0.25		0.25		0.25		0.25	
	Secretary								
<b>ESDA</b>	<b>FTE Equiv</b>	0.5	0	0.5	0	0.5	0	0.5	0
Solid Waste	Director	0.25		0.25		0.25		0.25	
	Assistant Director	0.25		0.25		0.25		0.25	
	Secretary								
<b>Solid Waste</b>	<b>FTE Equiv</b>	0.5	0	0.5	0	0.5	0	0.5	0
Maintenance	Maintenance Supervisor	1		1		1		1	
	Assistant Supervisor	0		0		0		0	
	Maintenance Mechanic	2		2		2		2	
	Maintenance Laborer	2		2		2		2	
	Janitorial	4		4		4		6	
<b>Maintenance</b>	<b>FTE Equiv</b>	9	0	9	0	9	0	11	0
Sheriff	Sheriff	1		1		1		1	
	Chief Deputy	1		1		0		1	
	Captain	1		1		0		0	
	Lieutenant	2		2		0		0	
	Sergeant	4		4		5		5	
	Deputy	20		20		24		23	

(1)

(2)

Budget FY2023		FY2020 Actual		FY2021 Actual		FY2022 Budgeted		FY2023 Budgeted	
Department	Job Title	FTE	PRN	FTE	PRN	FTE	PRN	FTE	PRN
	Secretary	3		3		3		3	
	Animal Control	1	1	1	1	1	1	1	1
<b>Sheriff</b>	<b>FTE Equiv</b>	34	1	34	1	34	1	34	1
Corrections	Administrator	2		2		1		1	
	Administrative Assistant							1	
	Lieutenant	1		1		1		1	
	Sergeant	4		4		5		5	
	Correctional Officers	19		19		25		24	
	Transport Officers	2	6	2	6	2	9	2	9
	Court Security	5	1	5	1	3	1	4	
<b>Corrections</b>	<b>FTE Equiv</b>	33	7	33	7	37	10	38	9
Coroner	County Coroner	1		1		1		1	
	Chief Deputy-Administration	1		1		1		1	
	Assistant Coroner		6		6		3		3
<b>Coroner</b>	<b>FTE Equiv</b>	2	6	2	3	2	3	2	3
Circuit Clerk	County Circuit Clerk	1		1		1		1	
	Chief Deputy	1		1		1		1	
	Deputy Clerk	9		9		8		7.5	
	Court Room Clerk	0.5		0.5		1		1.5	
<b>Circuit Clerk</b>	<b>FTE Equiv</b>	11.5	0	10	0	11	0	11	0
States Attorney	County States Attorney	1		1		1		1	
	Assistant States Attorney	3		3		3		3	
	Legal Secretary	4		4		4		4	
	Victim Coordinator	1		1		1		1	
<b>States Attorney</b>	<b>FTE Equiv</b>	9	0	9	0	9	0	9	0
Public Defender	County Public Defender	1		1		1		1	
	Assistant Public Defender	0.5		0.5		0.5			
	Legal Secretary	1		1		1		1	
<b>Public Defender</b>	<b>FTE Equiv</b>	2.5	0	2.5	0	2.5	0	2	0
Judicial	Circuit Court Secretary	3		3		3		3	
	Bailiffs		7		7		6		6
<b>Judicial</b>	<b>FTE Equiv</b>	3	7	3	7	3	6	3	6
Jury Commission	Jury Clerk	0.5		0.5		0.5		0.5	
<b>Jury Commission</b>	<b>FTE Equiv</b>	0.5	0	0.5	0	0.5	0	0.5	0
Probation Court Services	Court Services Director	1		1		1		1	
	Assistant Director	1		1		1		1	
	Probation Officers	9		9		9		9	
	Administrative Assistant	1		1		1		1	
	Court Services Secretary	1		1		1		1	
<b>Probation Court Services</b>	<b>FTE Equiv</b>	13	0	13	0	13	0	13	0
<b>General Fund Totals</b>		139.5	25	138	22	144.5	23	148	22
Highway	County Engineer	1		1		1		1	
	Assistant County Engineer	1		1		1		1	
	Secretary	2		2		2		2	
	Technical	2		2		2		3	
	Day Labor	6		6		6		6	
	Snow Plowers		9		9		12		9
<b>Highway</b>	<b>FTE Equiv</b>	12	10	12	12	12	12	13	9
Public Health	Public Health Administrator	1		1		1		1	
	Director of Nursing	1		1		1		1	
	Director of Envir Health	1		1		1		1	

Budget FY2023

Budget FY2023		FY2020 Actual		FY2021 Actual		FY2022 Budgeted		FY2023 Budgeted	
Department	Job Title	FTE	PRN	FTE	PRN	FTE	PRN	FTE	PRN
	Director of Education & Marketing	1		1		1		1	
	Nurse Practitioner		2		2		2	1	0
	Registered Nurses	7	1	7	1	5	14	5.5	
	Sanitarian	1		1		1		1	
	Financial Administration	2		2		2		2	
	Social Worker	4		4		4		4	
	Professional Support	7		7		8		9.5	
	Family Support	2		2		2		2	
	Home Health Aide/Homemaker	2	1	2	1	0	0	0	0
<b>Public Health</b>	<b>FTE Equiv</b>	27	3	25	7	26	16	29	0
Mental Health	Mental Health Administrator	1		1		1		1	
	Assistant administrator	0		0		0		0	
	Financial Officer	1		1		1		1	
	Secretary	1		1		1		1	
	Case Worker	3		3		1		1	
<b>Mental Health</b>	<b>FTE Equiv</b>	4	0	4	0	4	0	4	0
Veterans	Superintendent	1		1		1		0.75	
	Assistant Superintendent	0.5		0.5		0.5		0.75	
	Van Drivers		4		4		4		4
<b>Veterans</b>	<b>FTE Equiv</b>	1.5	4	1.5	4	1.5	4	1.5	4
<b>Grand Total</b>		184	42	180.5	45	188	55	195.5	35

- (1) Executive Assistant position was approved for the County Board Office at the end of FY2022 in response to Strategic Priorities
- (2) Additional custodial staff for Maintenance was added for better service to all buildings
- (3) Administrative Assistant position for the Jail Superintendent was approved for FY2023 to help with workload
- (4) Assistant Public Defender position was eliminated and the expense was moved to contractual services
- (5) A tech position was added for the Highway Department that had been vacated several years ago and wasn't refilled
- (6) In Public Health, some PRN positions were combined to make FTE's - no new positions were added

## DISCRETIONARY PROGRAMS

In 2020 the County Board adopted a short-term goal to identify and evaluate discretionary programs. The report is generally for informational purposes only, but may be utilized in the event of a significant reduction in revenues that require an immediate response.

### 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: \$178,423

Benefits: \$64,143

*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: \$92,566 (plus ancillary costs listed above)

Residents Served (9 months): 1,220      9 Month Cost per Resident Served: \$26.17

Residents Served (3 months): 35,815      3 Month Cost per Resident Served: \$1.69

### 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: \$59,979

Benefits: \$21,788

*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: \$21,767 (plus ancillary costs listed above)

Residents Served: 4,033      Annual Cost per Resident Served: \$5.40

## **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: \$142,886

Benefits: \$46,456

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

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

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

Revenue collected (transferred): \$150,000

**Estimated Net Cost: \$42,942** (plus ancillary costs listed above)

Residents Served: 35,815                      Annual Cost per Resident Served:              \$1.20

## **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).

This program will be evaluated once again in 2023 based on 2022 revenues and expenses. It is anticipated that the estimated net profit will be significantly lower based on increases in Personnel Costs and medical services provided.

## **LIVINGSTON COUNTY SOIL & WATER CONSERVATION**

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

Membership: \$23,000/yr

Residents Served: 23,000

Annual Cost per Resident Served: \$1.00

## **ECONOMIC DEVELOPMENT**

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

GLCEDC Membership: \$80,000

Grants: \$132,500 to Caterpillar

GLCEDC Economic Development Programs: \$767,173 budgeted for FY2023. 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 twelve year period the County has invested \$5,832,221 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 \$8,389 at the end of FY2023.

\* \* \* \* \*

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 FY2022 estimates on October 3, 2022.

Alina Hartley  
Executive Director

Diane Schwahn  
Finance Director

Ginger Harris  
Human Resources Director

## **GLOSSARY OF TERMS**

### **ACCRUAL:**

Revenues/expenses are recognized when they are earned or incurred rather than when the cash is received or paid out.

### **ADA:**

Americans with Disabilities Act.

### **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.

### **ARPA:**

American Rescue Plan Act of 2021 which provided state and local government funding.

### **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 1<sup>st</sup>- November 30<sup>th</sup>.

**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.

**CURE PROGRAM:**

Local Coronavirus Urgent Remediation Emergency Support Program.

**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.

**GLCEDC:**

Greater Livingston County Economic Development Council.

**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.

**ILCS:**

Illinois Compiled Statutes

**IDPH:**

Illinois Department of Public Health.

**ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF):**

A special revenue fund established to account for employer contributions to IMRF.

**INTER-FUND TRANSFER:**

Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund.

**INTEREST:**

Interest Income on County funds invested.

**INTERGOVERNMENTAL:**

Funds exchanged between federal, state and/or other local government sources.

**IVDRS:**

Illinois Violent Death Reporting System

**LCHD:**

Livingston County Health Department

**LCMHB:**

Livingston County Mental Health Board

**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. This detail is included in the Annual Budget Document.

**LC:**

The County's abbreviation for the Law & Justice Center

**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.

**PERFORMANCE INDICATOR:**

Statistical measures that are collected to show how department/division objectives are attained.

**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.

**PSC:**

The County's abbreviation for the Public Safety Complex housing the Sheriff's Department and Jail.

**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%).