

2024

Livingston County
112 West Madison Street
Pontiac, IL 61764



Livingston County, Illinois
Budget Appropriations & Tax Levies
Year Ending November 30, 2024

LIVINGSTON COUNTY FY2024 BUDGET

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GFOA DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United State and Canada (GFOA) presented a Distinguished Budget Presentation Award to Livingston County, Illinois, for its Annual Budget for the fiscal year beginning December 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

DRAFT

PRESENTED TO

**Livingston County
Illinois**

For the Fiscal Year Beginning

December 01, 2022

Christopher P. Morill

Executive Director



Livingston County Board

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

October 12, 2023

County Board Members
Citizens of Livingston County

SUBJECT: Livingston County 2024 Budget

Dear Livingston County Board Members and Citizens:

We are pleased to submit the Livingston County Fiscal Year 2024 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 2023-24 Planning, Priorities and Goals

The County Board, in conjunction with both Elected Officials and Department Officials, kicked off the 2023-2024 Strategic Planning process with a presentation given by Human Resources Director Ginger Harris, Finance Director Diane Schwahn, and Executive Director Alina Hartley. The presentation focused on current trends, analytics and data for Livingston County for the purpose of stimulating conversation during the planning process. A detailed synopsis of this presentation is included at the end of the Strategic Plan document and priorities.

This planning, as in previous years, focused on SWOT Analysis (Strengths, Weaknesses, Opportunities and Threats). From the previous year, short term goals are 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, Reliable Affordable Internet Access, and County Finances & Assets. Goals were established for each of these Priorities. A copy of the 2023-2024 Strategic Plan is included within this budget document.

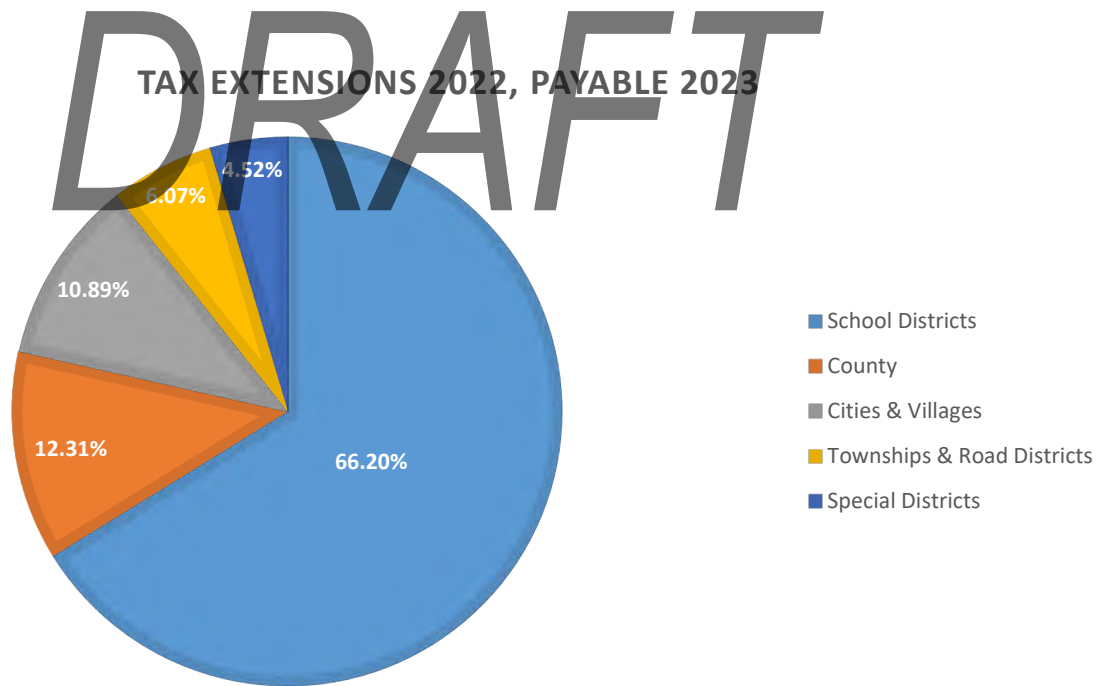
FY 2024 Budget Highlights – Revenues

The FY2024 budget projects total revenues of \$37,658,209 (including transfers) across all funds. This represents just over a 23% increase in budgeted revenue compared to FY2023. Most of the major revenue streams are seeing an increase and the addition of License & Permit Fees revenue accounts for over 1/3 of the \$7.2M increase over FY2023.

Property tax has always been a major funding source for the County and for FY2024, it accounts for 27.23% of all revenue. Fees, Fines and Charges for Services are the second major funding source for the County accounting for 24.57% of all revenue.

The property tax levies this year represent a 4.84% increase over FY2023, however, the county tax rate was again reduced in FY2024. The FY2024 budget reflects an estimated overall county tax rate of 1.00544 compared to 1.04548 in FY2023. 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 2022, (payable in tax year 2023) there was \$82,346,676 levied and extended amongst all the taxing districts within the county. Livingston County accounted for 12.31% of the overall tax levy. School districts accounted for 66.20% of the overall tax levy, while City and Village Municipalities accounted for approximately 11%. The remaining is spread among Townships, Road Districts and other Special Districts as reflected in the chart below.

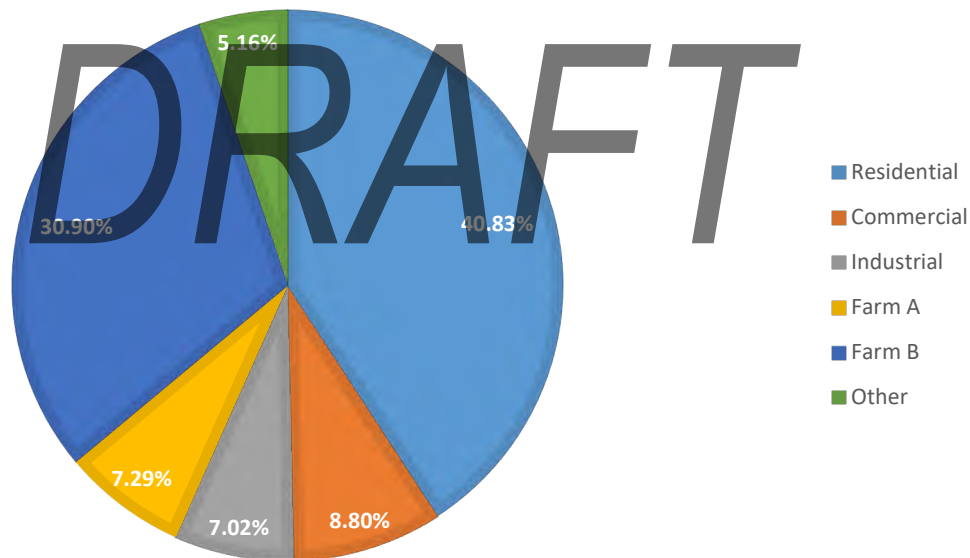


FY2022 Tax Extensions

School Districts	54,512,313
County	10,137,947
Cities & Villages	8,970,659
Townships & Road Districts	5,000,112
Special Districts	3,725,645
	<hr/>
	\$82,346,676

These taxes were extended among all the parcels within the county, which had a total Equalized Assessed Value (EAV), prior to exemptions, of \$1,031,527,540; with a rate setting EAV of \$921,244,632. There are six different property classifications used within Livingston County: Residential, Commercial, Industrial, Farm A, Farm B, Wind Turbines 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 30.90%.

2022 EAV ALLOCATIONS



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 2023. Copies can be obtained by request from the County Board Office.

FY 2024 Budget Highlights – Expenses

The FY2024 Budget appropriates \$47,032,882 in projected expenses across all funds, which represents a decrease of \$1.1M. This decrease is attributed to a decrease in the amount of Capital Outlay expenditures. With all phases of the Health building construction completed in FY2023 and also the completion of the new Highway Maintenance Building, the budgeted amount of Capital Outlay for FY2024 is significantly lower.

Although there was an overall decrease in total expenditures, there is still a budget deficit for FY2024 of approximately 9.4M. This deficit is attributed to the following: an approximate \$3.9 million deficit across all County Highway funds, a \$2.9 million deficit in the Pontiac Host Fund due to the roof project for the Historic Courthouse, and a \$2.9 million deficit in the American Rescue fund.

Personnel costs still account for the largest portion of the County's total expenses – 35.65% across all funds and 60% of the General Fund expenses. In the last two years there have been larger increases in personnel costs to accommodate the increases in the minimum wage. In FY2024, the Finance Committee approved to cover the cost of 50% of family insurance for County employees. This will be done on a trial basis in FY2024 and FY2025 and will be reviewed during the FY2026 budget process.

FY 2024 Fund Balance

Over the last 5 years, there has been nearly a 30% 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 FY2024, the anticipated end-of-year fund balance across all funds is \$43,623,921. So, while the FY2024 budget includes a deficit of \$9.4M, fund balances continue to 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

2023-11-_____

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2023 THROUGH NOVEMBER 30, 2024

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 2024.

NOW, THEREFORE BE IT ORDAINED, by this County Board of Livingston County, Illinois that the schedule of expenditures totaling \$47,032,882 and the schedule of revenues totaling \$37,658,209 hereinafter specified as the Annual Budget and Appropriations Ordinance for Fiscal Year 2024, 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, 2023 through November 30, 2024, 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, 2023 through November 30, 2024 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 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 12, 2023 for a period of 35 days for the public inspection thereof.

DATED at Pontiac, Illinois this 16th day of November, 2023.

James Carley, Chairman
Livingston County Board

ATTEST:

Marty Fannin, Chairman
Livingston County Finance Committee

Kristy A. Masching, County Clerk

ORDINANCE

2023-11-_____

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2023 THROUGH NOVEMBER 30, 2024

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, 2023 through November 30, 2024, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That \$8,826,170 is the total amount of money heretofore legally appropriated for all county purposes, with \$3,550,000 for general county purposes, and \$5,276,170 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 \$8,826,170 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 \$3,550,000 be levied for the General Fund; and

We further recommend that there be levied the sum of \$945,000 to the ILLINOIS MUNICIPAL RETIREMENT FUND; and

We further recommend that there be levied the sum of \$906,992 for the COUNTY HIGHWAY FUND; and

We further recommend that there be levied the sum of \$503,884 for the COUNTY AID TO BRIDGES FUND; and

We further recommend that there be levied the sum of \$503,884 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 \$505,093 for the PUBLIC HEALTH FUND; and

We further recommend that there be levied the sum of \$800,000 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 \$175,000 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 16th day of November, 2023.

James Carley, Chairman
Livingston County Board

ATTEST:

Kristy A. Masching, County Clerk

Marty Fannin, Chairman
Livingston County Finance Committee

ORDINANCE

2023-11-_____

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2023 THROUGH NOVEMBER 30, 2024

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 16th day of November, 2023.

James Carley, Chairman
Livingston County Board

ATTEST:

Marty Fannin, Chairman
Livingston County Finance Committee

Kristy A. Masching, County Clerk

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ORDINANCE

2023-11-_____

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 \$ for SELCAS as follows:

\$24,147 property tax levy for Chatsworth;
\$227,832 property tax levy for Fairbury;
\$51,235 property tax levy for Forrest;
\$3,092 property tax levy for Strawn;
\$190,956 property tax levy for Rural Districts

DATED at Pontiac, Illinois this 16th day of November, 2023.

James Carley, Chairman
Livingston County Board
ATTEST:

Marty Fannin, Chairman
Livingston County Finance Committee

Kristy A. Masching, County Clerk

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READER'S GUIDE TO FISCAL YEAR 2024 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 2024 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 FY2024 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 1,044 square miles, making it the 4th largest county in Illinois by land area. The estimated population as of July 2022 was 35,521. Between the 2010 and 2020 census, the population dropped approximately 8%.

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

City of Fairbury

City of Pontiac

City of Streator

Town of Chatsworth

Village of Campus

Village of Cornell

Village of Cullom

Village of Dwight

Village of Emington

Village of Flanagan

Village of Forrest

Village of Long Point

Village of Odell

Village of Reddick

Village of Saunemin

Village of Strawn

Government has the largest sector of total workers by industry, followed by Manufacturing, Health Care and Social Assistance and Retail Trade. The county's largest private sector employers include Caterpillar Inc., LSC Communications, Vactor and OSF Saint James Hospital. As of 2021, the median household income was \$61,419.

The unemployment rate in Livingston County, as of June 30, 2023 was 4.2%. This is an increase from last year at this time (3.7%). Livingston County is no longer below the State of Illinois unemployment rate (4.0%) or the national unemployment rate (3.8%).

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

Livingston County Government

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.

Administrative	Coordinates the activities of the County Board; responsible for all forms of insurance, other than employee health insurance, secures the issuance of bonds for all County officers required by law to secure a bond; addresses concerns, problems and 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.
Agriculture & Zoning	Responsible for all matters pertaining to the agricultural interest of the County, including the eradication of noxious weeds, Emergency Services, landfill activities, windfarm siting, special use permits and zoning.
Rules, Legislation, Veterans & Community Services	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.
Finance	Examine and approve all bills payable by the County not otherwise provided for herein; prepare the annual budget to be submitted at the October meeting to be approved by the County Board; employ the services of an auditor to perform the annual audit; address concerns, problems and issues involving the County Clerk, Assessor and Treasurer.
Highway	Responsible for the construction and maintenance of all bridges and highways in the County. Also responsible for approving invoices to be paid from all Highway funds.
Public Property	This committee shall have charge of the Historic Courthouse, Public Safety Complex, Law & Justice Center, Health & Education buildings and grounds, and all other rented/leased property from/to the

	County. They shall exercise the necessary supervision to preserve and maintain them and supervise the work and acquisition of supplies for the maintenance personnel. The Public Property Committee will receive a report of the inventory conducted by an appraisal service retained by the County Board.
Sheriff, Jail & License	Examine the report of the Sheriff required to be filed with the County Board and audit all bills for the Sheriff's Department, 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.
Information Technology	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. 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

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 – James Carley

Livingston County Board Vice Chairperson – Steven Lovell

District 1

James Blackard
James Carley
Marty Fannin
Gina Manker
Willam Mays
Jack Vietti

Term Expires

December 2026
December 2024
December 2024
December 2024
December 2026
December 2026

District 2

Joel Barickman
Gerald Earing
Michael Haag
Steven Lovell
Dan Myers
Bob Weller

Term Expires

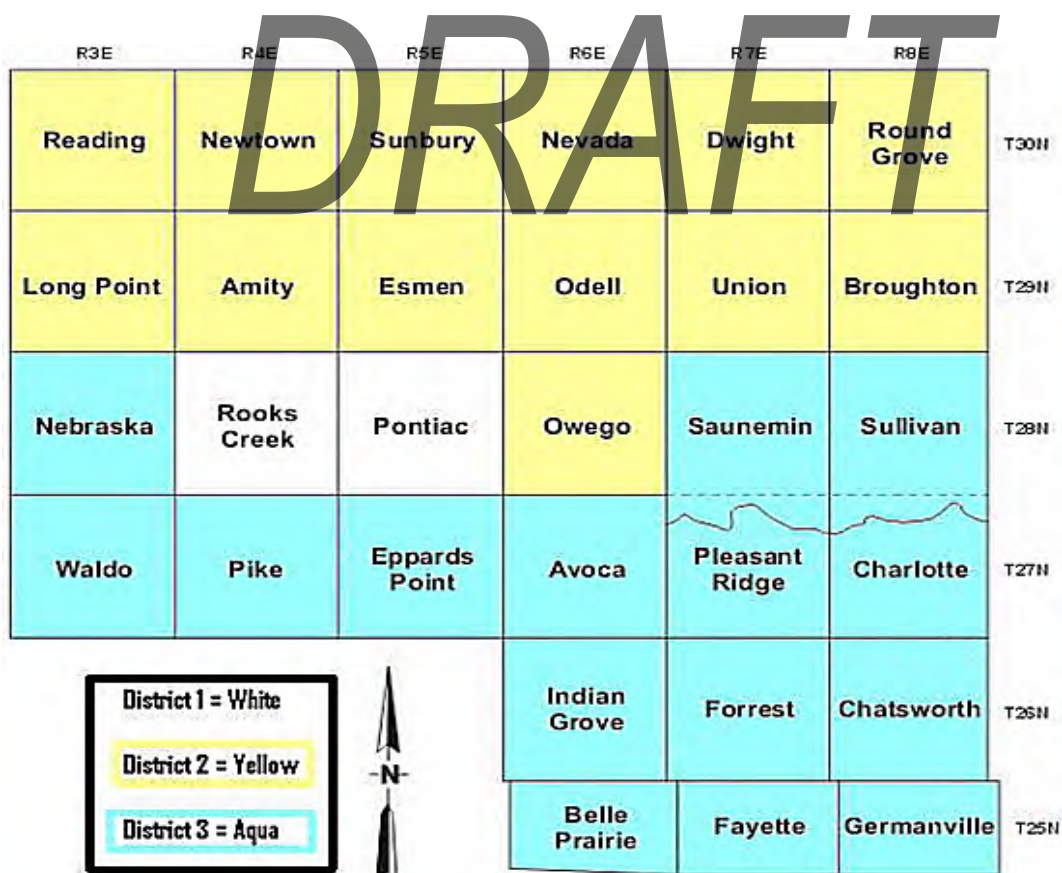
December 2026
December 2024
December 2024
December 2024
December 2026
December 2026

District 3

Linda Ambrose
Rebekah Fehr
Paul Ritter
Mark Runyon
John Vitzhum
Seth Welch

Term Expires

December 2026
December 2024
December 2026
December 2024
December 2024
December 2026



ELECTED OFFICIALS

Circuit Clerk LeAnn Dixon	December 2024
County Clerk & Recorder Kristy Masching	December 2026
County Coroner Danny Watson	December 2024
County Sheriff Ryan Bohm	December 2026
County Treasurer M. Nikki Meier	December 2026
Resident Circuit Judge Jennifer Bauknecht	December 2024
State's Attorney Michael Regnier	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: Brittney Miller
ESDA Interim Coordinator: Jordan Uselding
Facilities Services Manager: Shawn Johnson
Sheriff's Chief Deputy: Robert Turner
Jail Superintendent: 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

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LIVINGSTON COUNTY FINANCIAL POLICIES

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.

LIVINGSTON COUNTY LONG-RANGE FINANCIAL PLAN

Introduction

The County's budget process begins every year with the Strategic Planning Process. Financial presentations during this process have always focused on data from the previous 5 to 10 years in order to visualize current trends. Forecasting beyond one year has been difficult due to unknown variables such as Consumer Price Index (CPI) changes, legislative changes, health insurance and Illinois Municipal Retirement Fund (IMRF) rates, and unnegotiated labor contract increases. As a result of the planning process this year, a goal was set to incorporate a 3-5 year projection on revenues and expenses into the FY2024 budget.

These projections will provide information for future financial decisions and can be used as a planning tool in future budget years. The revenue and expenses will be presented by categories and will be based on current and projected economic conditions and historical and anticipated trends. There are over 40 funds that support various County operations, however, this plan will focus on the following funds: General, Vehicle Replacement & Maintenance, Pontiac Host Agreement, Building Maintenance & Asset Recovery, Enterprise Zone and American Rescue Plan Act (ARPA).

Economic Conditions

Levy calculations are based on the inflationary percentage recognized by the Illinois Department of Revenue (IDOR). Under PTELL (Property Tax Extension Limitation Law), this percentage is limited to 5%. For the past two years we have been limited to this 5% while the CPI was 7% in levy year 2022 and 6.5% in levy year 2023. This is the largest PTELL percentage since 2007.

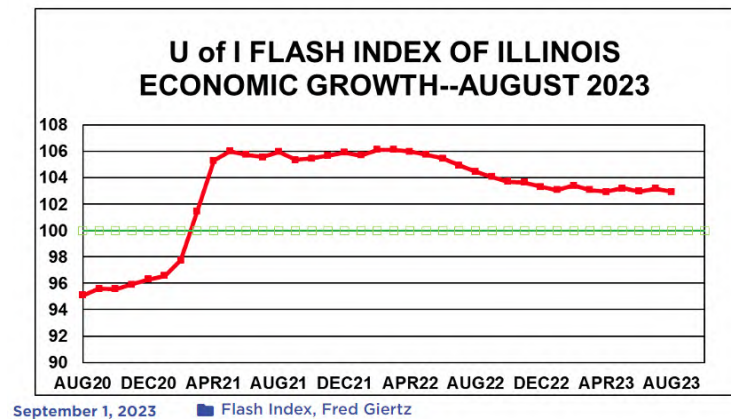
Consumer Confidence data from the Conference Board's Consumer Confidence Surveys reflect declining consumer confidence over the last 2 months. Chief Economist at the Conference Board, Dana Peterson, noted that "responses showed that consumers continued to be preoccupied with rising prices in general, and for groceries and gasoline in particular. Consumers also expressed concerns about the political situation and higher interest." Also in September, the Consumers' Perceived Likelihood of a US recession over the Next 12 Months rose in September after a sharp decline the previous month.¹

The unemployment rate in Livingston County as of June 2023 was 4.2%. This is a slight increase over the rate in June of 2022 (3.7%) and is now over the State of Illinois unemployment rate of 4.0% and the National unemployment rate of 3.8%

¹ <https://www.conference-board.org/topics/consumer-confidence>

The University of Illinois Flash Index was created in 1995 at the Institute of Government and Public Affairs at the University of Illinois to provide an instantaneous reading of the performance of the Illinois economy. An Index value of 100 is the dividing line between growth and decline.

This chart shows the index from August 2020 to August 2023.



Although the index is still positive, this is now the lowest level since 2021 which was a period of strong recovery from the “Covid-induced” recession.

According to Illinois economist Fred Giertz, “This month’s seemingly negative result may be good news in disguise. A slowing economy is consistent with the goal of a soft landing that the Federal Reserve has been seeking.”²

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Challenges

- Retention & Recruitment was identified as a Strategic Priority for the 2022-2023 planning year. Livingston County’s Human Resources (HR) Director reported that a total of 116 employees left the County for various reason from 2019 through April 2023. Approximately 30% of these individuals left the County for a higher paying job. As of January 2023, the minimum wage will have increased by \$3.75 since 2020. Since 2020, non-union employees increased by \$3.80 on average. While significant wage increases were provided in 2022 and 2023, the Consumer Price Index (CPI) increased 7% and 6% respectively, minimizing the overall impact. The administrative team is working with Department Officials to discuss payrates for individual employees or a group of employees to ensure that payrates are comparable to other entities, as well as comparable to other departments with similar jobs within the County.
- Insurance Rates and dependent coverage was also reviewed during the Strategic Planning Process. Livingston County HR Director reviewed insurance comparables to similarly situated counties and local municipalities. Six of the eight entities in the comparison provided a higher

² <https://igpa.uilliois.edu/report/flash-index>

level of employee contribution and half of the entities provided a contribution to family insurance of at least 50%. The Finance Committee approved to provide 50% of the cost of family insurance for FY2024 and FY2025 on a trial basis. This will be reviewed again during the FY2026 budget process.

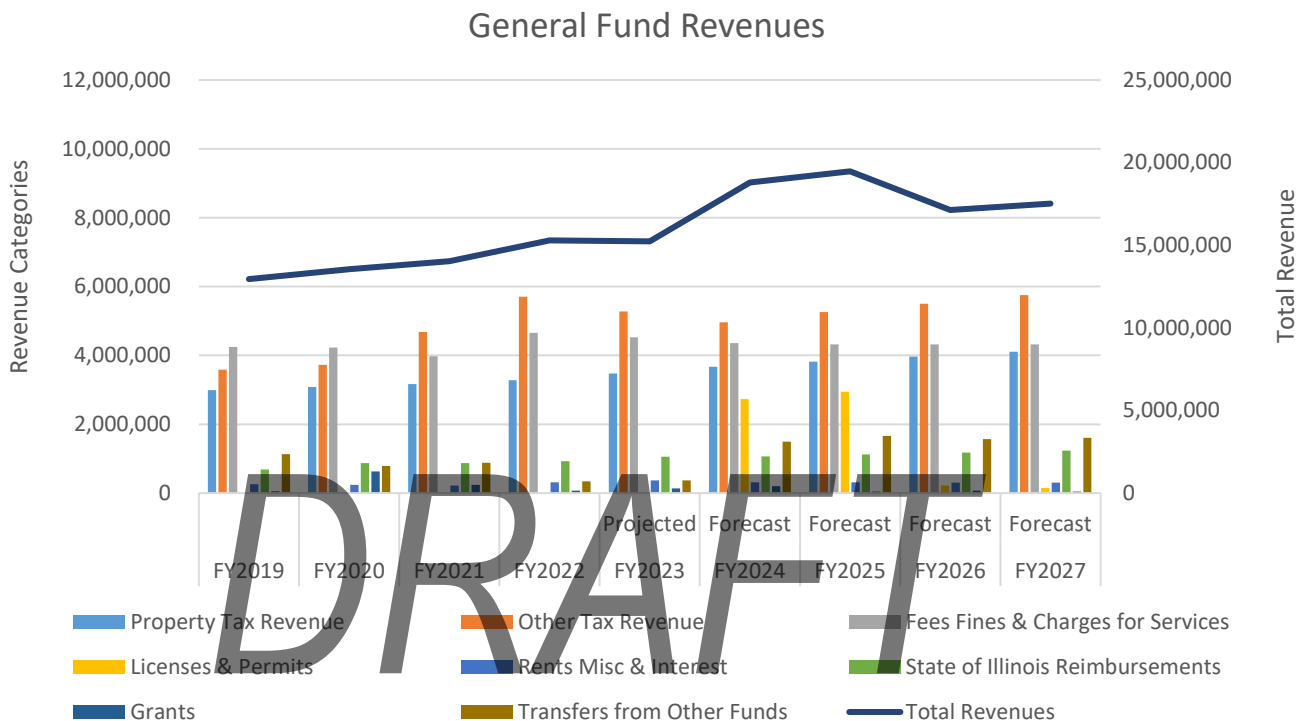
- In FY2023, there was a change to the zoning ordinance for Solar and Wind Farm building permits. This revenue stream, although large, is only expected to last for a few years.
- Legislative Changes made at the State level continue to impact County revenue and expenditure streams. Legislation eliminating cash bail and criminal justice reform mandates will increase law enforcement costs. The discontinuation of bond payments means that source will no longer be used to satisfy payment of fees and assessments – thus a reduction in revenue. It has not been determined what the full impact will be to the County’s revenues.

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General Fund

Revenues

Revenue assumptions are based on historical averages and anticipated growth or decline based on economic and legislative factors.



Other Tax Revenue

This category includes Personal Property Replacement Tax (PPRT), sales and use tax, income tax, video gaming tax, and cannabis use tax. Other Tax Revenue represents the largest portion of revenue for the General Fund. The County has seen steady increases up to FY2022. The decrease is minimal for 2023-2024 and is due to a fluctuation in PPRT. We are anticipating increases again in the future.

Fees, Fines & Charges for Services

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 effects of the Criminal Traffic Assessment Act and the new Criminal Justice Reform Act on fees and fines remains uncertain. To be conservative, fees and fines are forecasted with no changes.

Property Taxes

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 increases are due to an overall increase in tax extensions based on inflation as well as new construction. We have had steady increases in our Equalized Assessed Valuations over the last several years.

Licenses & Permits

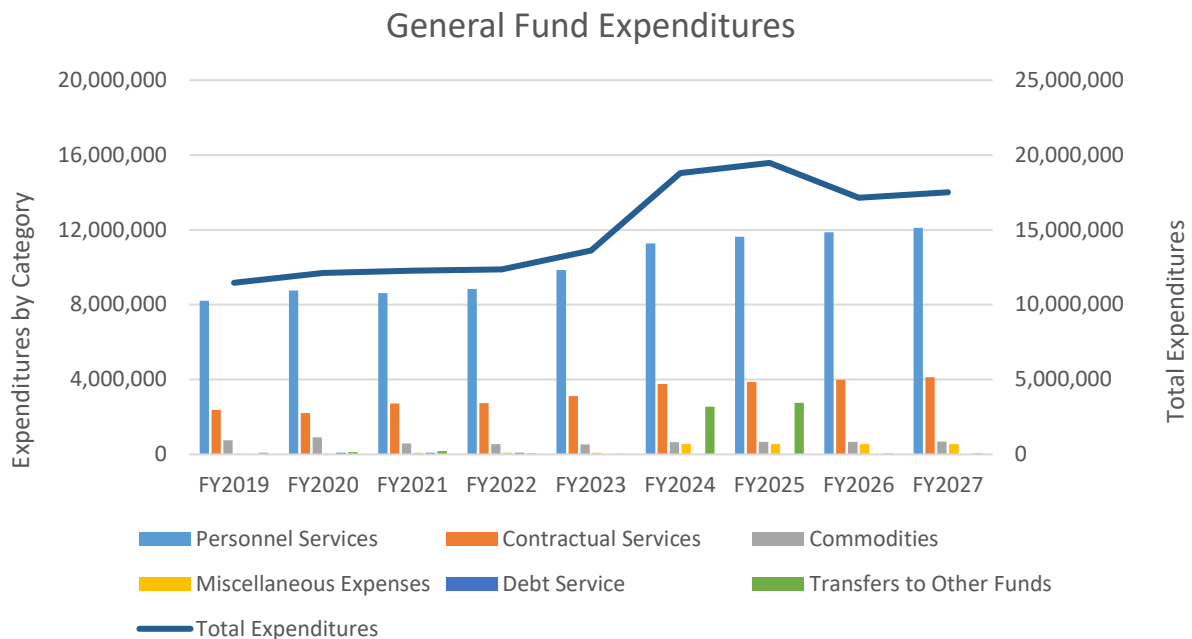
This was a new revenue category beginning in FY2024. With the passing of the new state law in regard to commercial wind and solar energy facilities, the County updated their zoning ordinance in order to comply with these new standards. In doing so, the permit fees were increased. The amounts in future years are forecasted based on the applications received and hearings held as of September 25, 2023. This forecast may change if more applications are received in FY2024.

Other Revenues

Most other revenues are remaining the same. The grant revenue is forecasted higher during even election years as there are usually more election grants available. The Transfer from Other Funds (to balance the General Fund) is fairly consistent at \$1.5M-\$1.65M over the 4-year period.

Expenditures

Expenditure assumptions are based on historical trends, anticipated increases in wages and health insurance costs and anticipated increases in contracts and agreements.



Personnel

Personnel expenditures include wages and health insurance and account for the largest percentage of the General Fund Budget. IMRF, Unemployment Benefits and FICA expenses are budgeted in separate funds. The collective bargaining unit wages are set through 2025 and historical average increases are used for forecast purposes.

Contractual Services

Contractual Services account for a significant portion of the remaining General Fund Expenses. There are increases to this category forecasted for every year to account for the inmate medical and food services provided at the jail, as well as increases related to annual software maintenance contracts.

Fund Balance

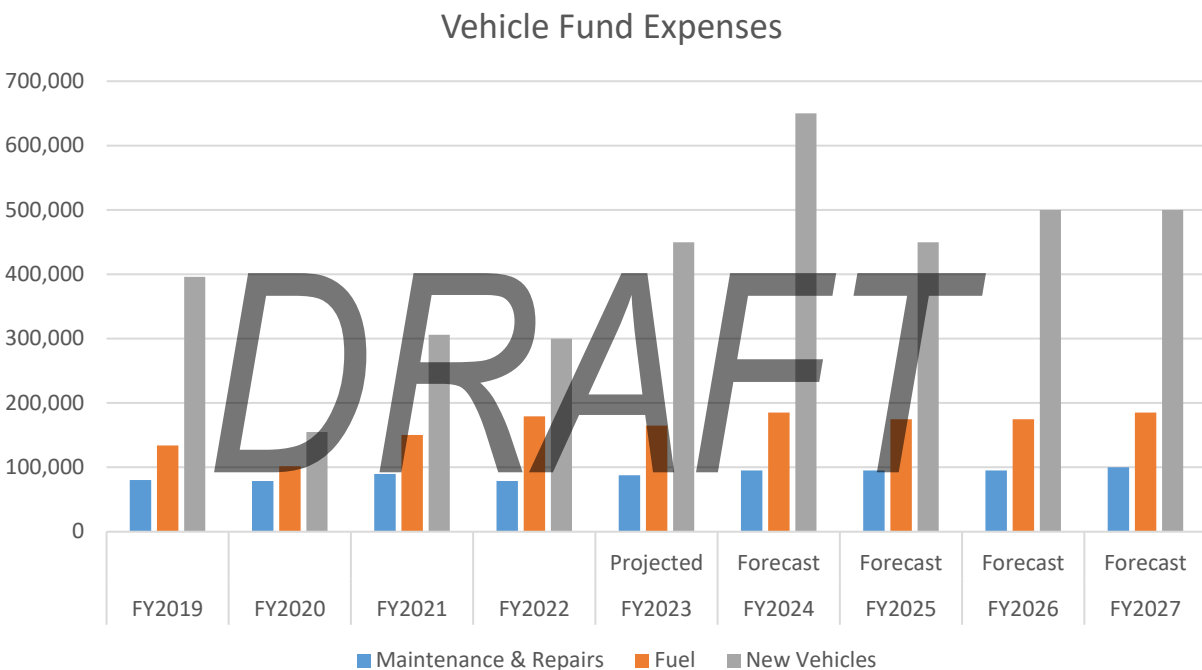
Over the last several years, the General Fund has seen a surplus due to unexpected increases in revenues or just unexpected revenues. We are estimating that at the end of FY2023, the balance will be approximately 74% of our operating expenses. The forecast is to keep revenues balanced to expenditures over the next 4 years.

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Vehicle Replacement & Maintenance Fund

The main source of revenue for this fund is a transfer from the Pontiac Host Fund. There is also a transfer done annually from the General fund to account for the mileage reimbursement collected in performing federal inmate transports. This fund was established in 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 support the purchase, operation and maintenance of County vehicles, but does not include the Highway Department or Veterans Assistance.

Following is a chart showing actual and forecasted expenses for the vehicle fund.

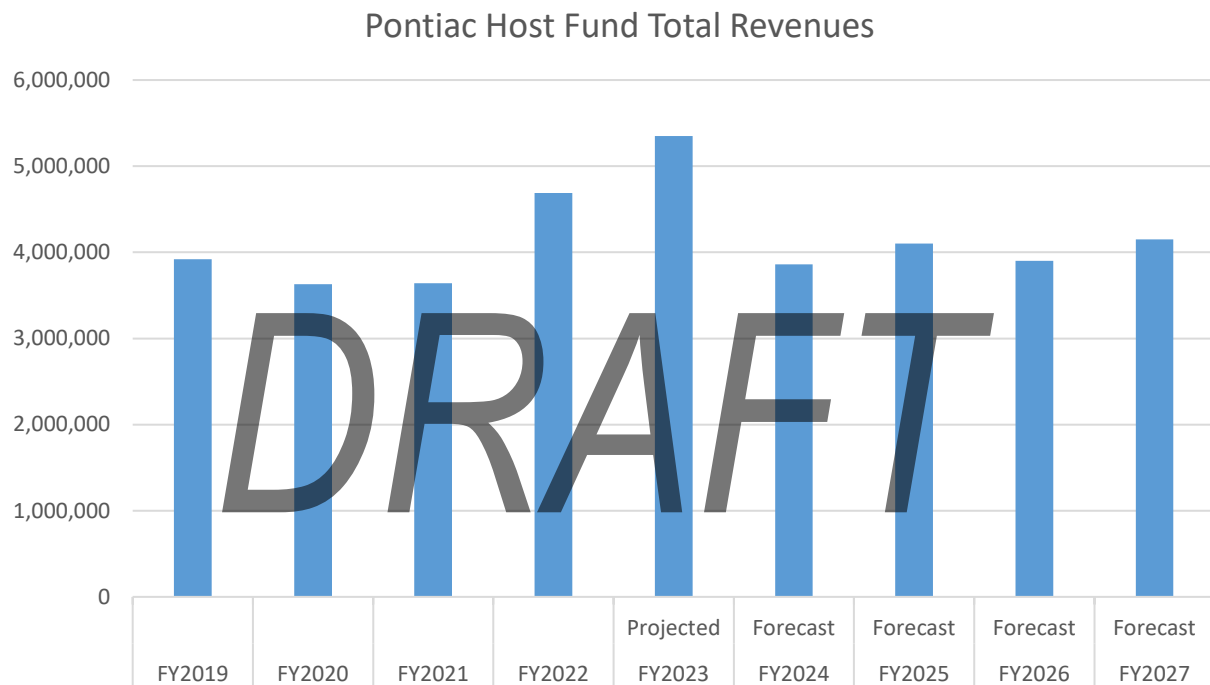


Based on the vehicle replacement schedule, there is a need to replace an average of eight vehicles per year, placing all fleet vehicles on a five-year rotation. There were a couple years that we were not able to get the vehicles that were budgeted for purchase. Hence, why it looks like a larger increase in 2023-2024. The forecast is to get back on track after FY2024.

Pontiac Host Agreement Fund

The main source of revenue into the Pontiac Host Fund is the host benefit fee received from the Landfill. These revenues are used to cover the costs of capital projects. They also cover the transfer of funds to various other funds to supplement paying expenses. In FY2022 we added a budget line item for Grants in order to properly account for grants that were unexpected.

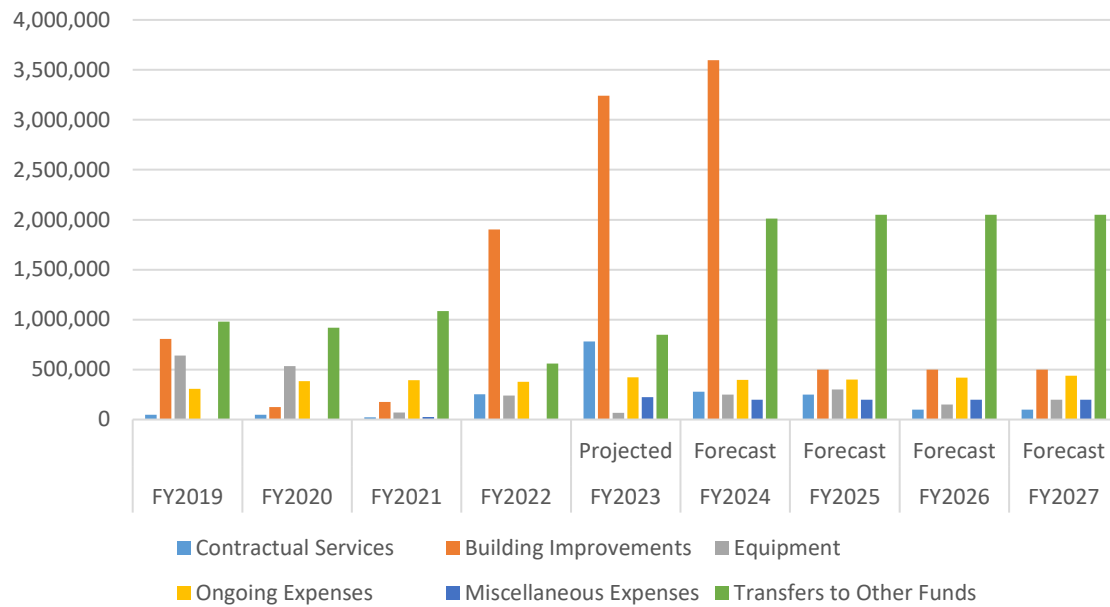
The following shows actual and anticipated revenues. The fee received from the landfill has fluctuated as it is based on the volume coming into the landfill. Also, in FY2023 there was an increase to the fee based on the CPI which is written into the agreement.



The expenses for capital requests plus transfers to other funds were held to a cap until FY2021. This was part of a 3-year plan to reduce the General Fund's functional deficit. This also allowed the Pontiac Host Fund's fund balance to strengthen.

The chart below shows the actual and anticipated expenses in the Pontiac Host Agreement fund. Capital Projects are contractual services (computer hardware/software upgrades or installs), Building Improvements, or Equipment. In addition to appropriating for capital projects, there are also ongoing expenses that are covered in this fund – attorney fees for collective bargaining contracts, dispatch fees, Greater Livingston County Economic Development Council (GLCEDC) membership dues, retirement benefits administration fees – to name a few.

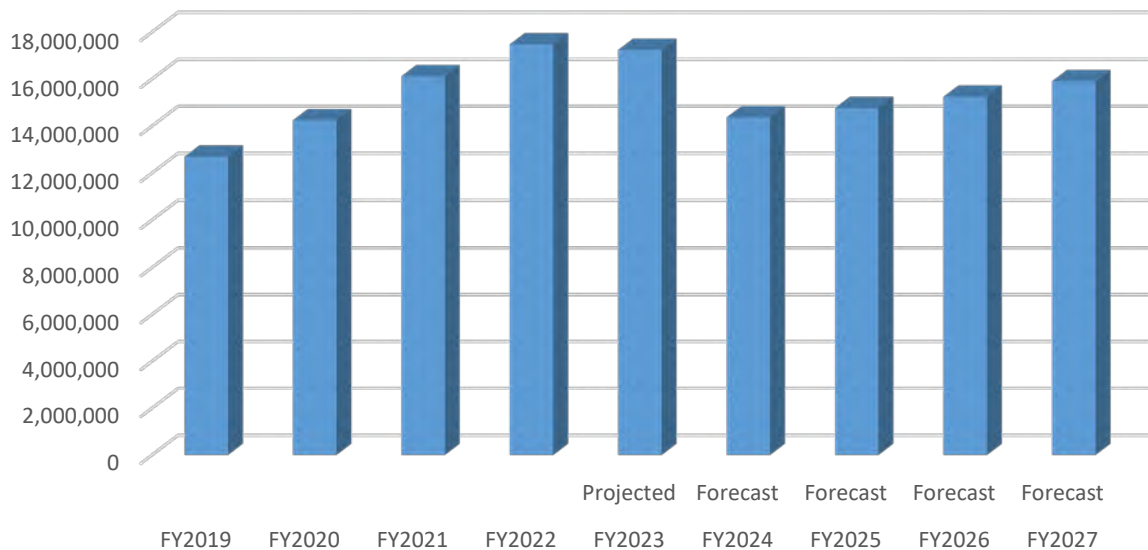
Pontiac Host Agreement Fund Expenses



It is anticipated that a large capital project (\$3.5M) will be completed by the end of FY2024 and nothing that large is in the forecast for the next 3 years. This will allow the fund balance strengthen.

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Fund Balance



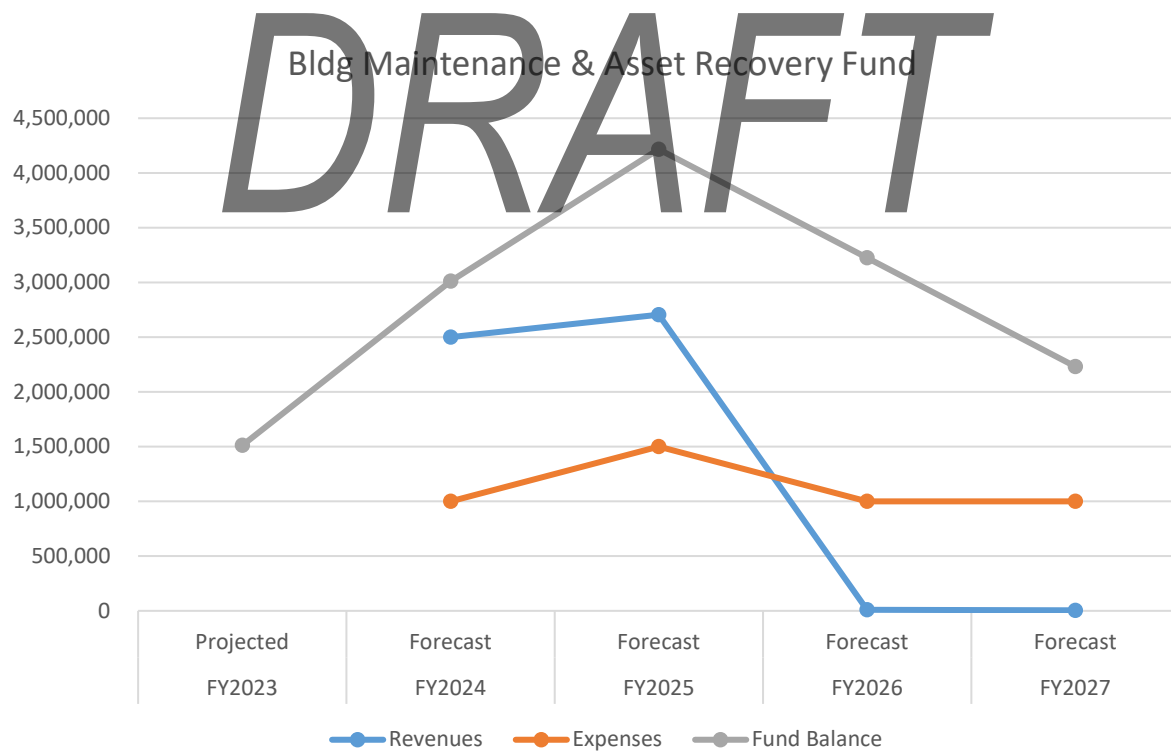
Building Maintenance & Asset Recovery Fund (formerly Construction & Building Renovation Fund)

This fund was originally used to hold funds specifically set aside for new construction. Our last construction project was complete as of the end of FY2023 and the decision was made to “repurpose” this fund to be used for building maintenance projects, large unexpected repairs, or scheduled purchases of equipment related to our buildings.

The revenue coming into this fund is a transfer from the General Fund of permit fees received for large commercial wind and solar farms. Since it is assumed that this will be a temporary revenue stream, it is anticipated there will not be a transfer in FY2027.

The building improvements for FY2024 will include, at a minimum, the refinishing of the Torrance Street property based on the disconnection of the former health building, along with exterior improvements.

The expenses in future years will be based on our Capital Improvement Plan which is a Strategic Priority in FY2024.



Enterprise Zone Fund

The monies in this fund are committed by the Board for expenses related to County enhancement (economic development). The revenue stream for this fund was derived from Economic Benefits Agreements which were entered into with local windfarm companies. If an economic development program is to continue, a new funding source will need to be identified.

The fund balance as of 9/30/2023 is \$786,572.

The Economic Development expense budgeted for FY2024 is \$767,173. Any amount used will deduct from this and move forward to the next year.

There are no anticipated revenue or expenses beyond the \$767,173.

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American Rescue Plan Act Fund (ARPA)

The following is a table of ARPA spending to date and committed funds/projects as of 6/30/2023:

Total amount available to allocate - \$6,924,206

Recipient	Award	As of 6/30/2023	Remaining	Status
Livingston County	119,500.00	105,015.87	14,484.13	
Livingston County Broadband Project	1,600,000.00		1,600,000.00	
Livingston County Clerk	253,080.59	63,270.15	189,810.44	
Livingston County Health Department	500,000.00	0.00	500,000.00	
Futures Unlimited	1,200,000.00	950,783.74	249,216.26	
Livingston County Mutual Aid Association	298,000.00	95,967.00	202,033.00	Additional funds approved - agreement extended to 12/31/24
Grundy Livingston Kankakee Workforce Board	125,000.00	90,128.65	34,871.35	Agreement extended through 12/31/23
Livingston County Homeless Coalition	346,848.00	165,978.44	180,869.56	\$34,021.56 remaining from advance - agreement extended to 12/31/23
Pontiac Township High School District 90	1,000,000.00	696,806.55	303,193.45	Agreement extended through 12/31/23
Boys & Girls Club of Livingston County	75,373.46	75,373.46	0.00	Complete
Livingston County Commission on Children & Youth	9,805.00	9,805.00	0.00	Complete
Salvation Army	283,200.00	260,652.45	22,547.55	Complete

Village of Dwight	290,000.00	290,000.00	0.00	Complete
Dwight Fire Protection District	210,000.00	210,000.00	0.00	Complete
Vermilion Valley RECJA	19,839.84	19,839.84	0.00	Complete
Futures Unlimited	80,000.00	76,208.63	3,791.37	Complete
IHR	166,100.00	166,100.00	0.00	Complete
Good Samaritan Pontiac	324,500.00	304,161.68	20,338.32	Complete
Livingston County Circuit Court	3,728.00	3,728.00	0.00	Complete
<hr/>				
	6,904,974.89	3,583,819.46	3,321,155.43	
<hr/>				

The allocations to Livingston County were as follows:

- \$119,500 for miscellaneous expenses related to the pandemic across all departments & divisions
- \$1,600,000 for Broadband project
- \$253,081 for County Clerk scanning records
- \$500,000 for Livingston County Health Department for a drive-thru vaccination/testing facility
- \$3,728 for Livingston County Circuit Court for electronic equipment in courtrooms

The other allocations were awarded to community non-profit agencies based on RFP submissions which were approved by the finance committee in FY2021 and FY2022.

These funds are to be used or obligated by December 31, 2024.

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
Major Governmental Funds																												
General Fund																												
Tort Judgment																												
Unemployment Insurance																												
*Health Insurance Reserve Fund																												
IMRF																												
Recreation Committee																												
Vehicle Fund																												
Pontiac Host Fund																												
Streator Host Fund																												
Bldg Maint & Asset Recovery Fund																												
Solar Farm Application Fees																												
Windfarm Application Fees																												
Enterprise Zone Offset																												
American Rescue Fund																												
Working Cash																												
Public Health & TB																												
Mental Health (708 Board)																												
Non-Major Special Revenue Funds																												
Social Security Fund																												
Veterans Assistance																												
AC Low Cost Spay/Neuter Fund																												
County Highway																												
County Motor Fuel Tax																												
County Aid to Bridges																												
County Federal Matching																												
Road Use Agreement Fund																												
Transportation Safety Hwy Hire-back																												
National Opioid Settlement Fund																												
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																												
*Payroll Clearing Fund																												
*Federal Tax Payment Fund																												
*Payroll Direct Deposit Fund																												
Fiduciary Funds																												
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 2024

By Fund Type and Department

The Livingston County fiscal year 2024 budget is appropriated over 44 different funds and 36 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 700 – Software Support & Maint Contracts

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** **Building Maintenance & Asset Recovery Fund** – Fund is to be used for building maintenance projects and large unexpected repairs or purchases of equipment related to our buildings.
- Fund 214** **Solar Farm Application Fees Fund** – Fund is to be used to hold application fees that will be used to pay expenses during the approval process.
- Fund 215** **Windfarm Application Fees Fund** – Fund is to be used to hold application fees that will be used to pay expenses during the approval process.
- 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 219** **National Opioid Settlement Fund** – Fund created in FY2022 as a result of nationwide settlements that were reached to resolve all opioids litigation brought by states and local political subdivisions against the three largest pharmaceutical distributors and one manufacturer. Funds can only be used for abatement of the opioid epidemic.
- 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**
- Fund 280** **Sheriff Drug Traffic Prevention** – Funded by fees collected by the Livingston County Circuit Clerk.
- **Dept 200 – County Sheriff**
- Fund 281** **Arrestees Medical Costs Fund** – Fees collected in court cases and then transferred to the General Fund to defray the cost of inmate medical expenses.
- **Dept 201 – County Jail**
- Fund 285** **Coroner's Fees Fund** – Accounts for all fees collected in the normal operating duties of the Coroner to be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the Coroner's office.
- **Dept 210 – County Coroner**
- Fund 286** **DUI Fines Fund** – 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.
- **Dept 200 – County Sheriff**
- Fund 290** **Document Storage Fees Fund** – Funded by fees collected on all court cases for the purpose of establishing and maintaining a document storage system and to convert the records of the circuit clerk to electronic storage.
- **Dept 300 – Circuit Clerk**
- Fund 291** **Special Recording Fees Fund** – Fund created by Illinois State Statute for the purpose of automating the duties of the Recorder's office and providing electronic access to recorded documents. Funded by fees on recordings.
- **Dept 120 – County Clerk**
- Fund 292** **Vital Records Fees Fund** – Funded by fees charged for certified copies of vital records for the sole purpose of defraying the cost of automating a document storage system.
- **Dept 120 – County Clerk**
- Fund 293** **GIS Automation Fees Fund** – Fund is used to help with costs associated with maintaining technologies and resources required for GIS development and maintenance.
- **Dept 140 – Assessor**

- Fund 800** **Working Cash Fund** - To act as an emergency source of funding in the event the general fund should have insufficient funds to meet its obligations
- **Dept 130 - County Treasurer**
- Circuit Clerk Operations & Administration** – To account for fees collected by the Clerk of the Circuit Court from any defendants found guilty of a violation of the Illinois Vehicle Code.
- **Dept 300 – Circuit Clerk**
- Tax Division** **Tax Sale in Error Fund** – Used to account for the collection of fees to reimburse the County for costs associated with refunding monies related to tax sales in error.
- **Dept 130 – County Treasurer**

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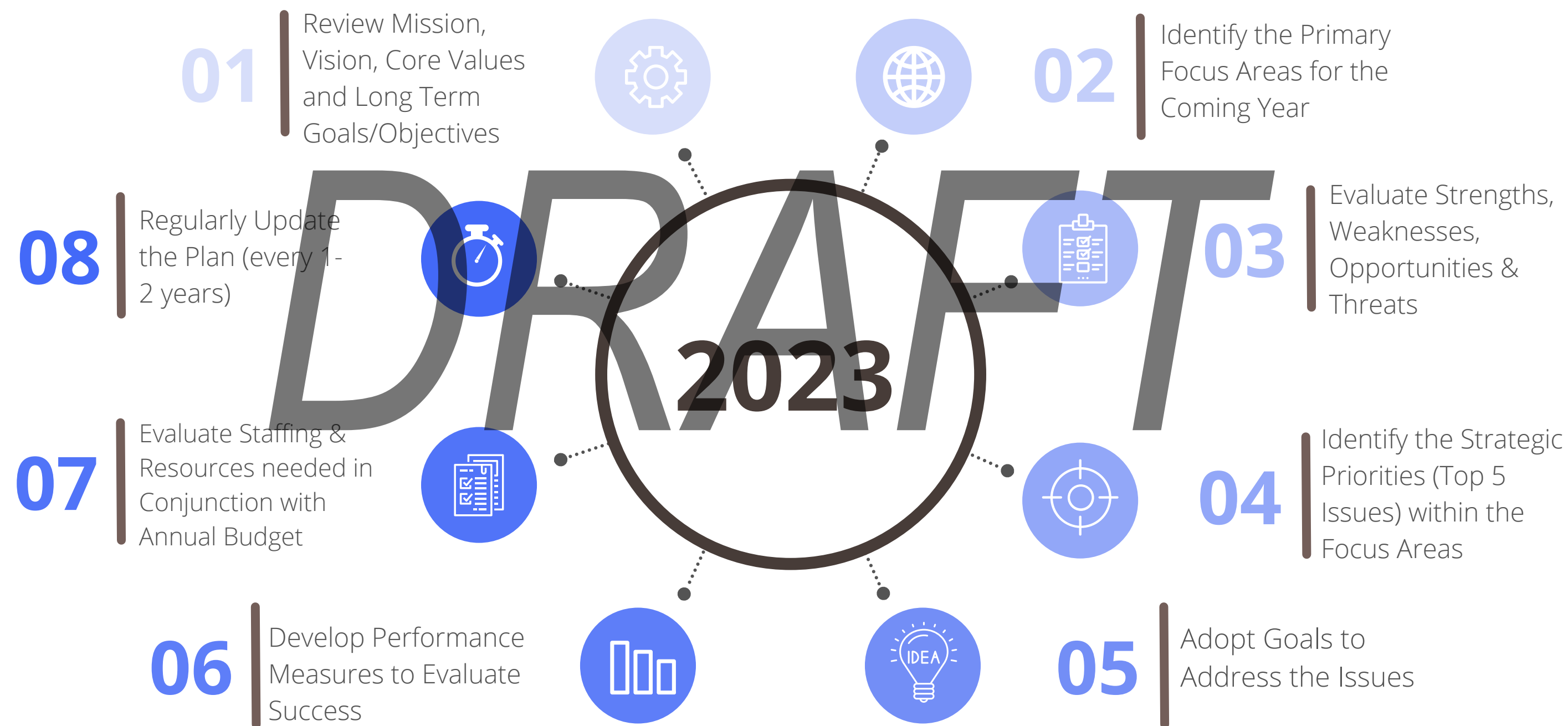
Livingston
County

2023 - 2024 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

- 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

County
Finances &
Assets

Public Health,
Public Safety &
Services

Quality of Life -
Citizens

Quality of Life -
Employees

Business
Climate

2023 SWOT ANALYSIS

Focus Area	Strengths	Weaknesses	Opportunities	Threats
County Finances and Assets				
	Strong Fund Balances Strong IMRF Funding Level Overall Nice Buildings / Facilities Cyber Recruiter	Retention & Recruitment Lack of Capital Improvement Plan Lack of Financial Improvement Plan % of Personnel Costs	Joint Purchasing	Legislative Changes Inflation Loss of External Revenue Sources Public Perception Cyber Threats

Public Health, Public Safety & Services

	Collaboration & Cohesive Teamwork Quality of Services/Staff Responsive to Issues Transparent Timeliness of Information Investments in Technology	Retention & Recruitment Internal Technology Resources / Demand Cyber Security / Multi-factor Authentication Communication Website Development Lack of Training for Appointed Boards Increased Workload Zoning Capacity	Facebook Improvements Grant Availability Collaboration with Workforce Development / LACC Shared services/systems Outsourced Technology EMS Upgrades w/ local organizations Emergency Management Management Training	Cyber Threats Legislative Changes Public Perception Inflation / Costs of Goods & Services Technology Changes
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Business Climate

	GLCEDC Economic Development Incentives Roads/Infrastructure Location (Proximity to Rail, Interstates & Centrally Located) Cost of Living (In Relation to others) Renewable Energy Promotion of Agriculture	Retention & Recruitment Lack of Trained / Qualified Workforce Availability of Additional Funding for GLCEDC Success of Incentives Given Reliable & Affordable Internet	Workforce Development Expansion of Economic Development Expansion of Training Programs Rail Project	Loss of Large Employers Inflation - Costs of Goods & Services Legislative Changes Population Loss State of Illinois
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Focus Area	Strengths	Weaknesses	Opportunities	Threats
Quality of Life Citizens				
	Services Available within Community Availability of Jobs Location (Proximity to Rail & Interstate) Sense of Community Small Town Living	Reliable & Affordable Internet Under-Utilization of Services Affordable / Available Housing Lack of Housing Development Available Lack of High Paying Jobs Public Transportation Availability of Daycare Lack of Ambulance Coverage in Some Areas	Available Grant Funding for Broadband Sharing Knowledge/Communication Expansion of Showbus	Aging Population Loss of Population Inflation Media Coverage Loss of Large Employers
Quality of Life Employees				
	Benefit Offerings IMRF Training Opportunities	Retention & Recruitment Cost of Insurance Family Insurance Retirement Insurance Utilization of Training Opportunities & Services Compensation / Competitive Wages Work/Life Balance (for some)	Sharing Knowledge/Communication Flexible Schedule Improved Salaries/Benefits Educated on Value of Benefits Employer Funded HSA Charity Deductions	Inflation State of Illinois

Retention & Recruitment			
2023	1.1	Explore the implementation of increased County contribution towards Employee Health Insurance	
2023	1.2	Review the impact of the Paid Leave for all Workers Act, and determine the best course of implementation	
2023	1.3	Promote training opportunities and professional development for management	
2022	1.1	Complete a comprehensive review of the salary schedule, benefit package and identify deficiencies found within	Complete
2022	1.2	Continue to support training opportunities and professional development for employees, focusing on room for advancement (career pathing)	Ongoing
2022	1.3	Conduct a comprehensive study focusing on the benefits, incentives and environment that are most attractive in today's workforce	Complete
2022	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)	Complete
2022	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			
2022	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	
2022	2.2	Work with the GLCEDC on Economic Development Opportunities and potential initiatives, focusing on the creation of high paying jobs	

Technology Demand / Cyber Security			
2023	3.1	Evaluate the effectiveness of the current Multi-Factor Authentication Software; determine whether additional improvements are needed	
2022	3.1	Implement Multi-Factor Authentication	Complete
2022	3.2	Evaluate technology needs identifying the staffing needs or outsourcing necessary to fulfill the needs of the department.	
2022	3.3	Promote cybersecurity training opportunities	Ongoing
2022	3.4	Conduct training exercises to improve cybersecurity	Ongoing
2022	4.1	Develop a social media presence as a means to provide information	Ongoing
2022	4.2	Develop policies and procedures in regards to the social media platform	Complete
2022	4.3	Evaluate current resources, staffing and responsibilities to determine how best to address the issue, possibly combine other areas of need	Complete
2022	4.4	Investigate options to update or redesign the county website to make more user friendly	

Reliable Affordable Internet Access			
2023	5.1	Partner with CIRBN to maximize broadband improvements and grant dollars available	
2022	5.1	Partner with area municipalities, school districts, internet providers and citizens on developing a broadband vision/plan for Livingston County	Ongoing
2022	5.2	Participate in the Accelerate Illinois Broadband program for technical assistance resources and programming	Complete
2022	5.3	Investigate and leverage broadband grant funding where possible	Ongoing

County Finances & Assets			
2023	6.1	Incorporate a 3-5 year projection on revenues and expenses into the FY 2024 budget	
2023	6.2	Define the Long Term Goals / Objectives for a financially sustainable county government	
2023	6.3	Incorporate the long range plan into the decision making process	
2023	6.4	Identify the criteria for capital to be included in the Capital Improvement Plan	
2023	6.5	Evaluate whether there is capacity to complete the Capital Improvement Plan internally	

On April 25, 2023, County Board Members, Elected Officials and Department Heads kicked off the 2023-2024 Strategic Planning Process with a presentation given by Human Resources Director Ginger Harris, Finance Director Diane Schwahn and Executive Director Alina Hartley. The presentation focused on current trends, analytics and data for Livingston County for the purpose of stimulating conversation during the planning process. Following is a synopsis of the presentation given.

Retention and Recruitment

Retention and Recruitment was an identified Strategic Priority for the 2022-2023 planning year. Harris reported a total of 116 employees left the County for various reasons from 2019 through current 2023. Of the 116 employees leaving, 61 were from the Sheriff's department and Jail representing 53%. Turnover at the Public Health Department represented 12% and the Circuit Clerk's Office represented 10%. The remaining 25% was spread amongst twelve other departments. Of the 116 individuals leaving the County during the period, 21 (19%) left due to retirement, 34 (30%) left for more money, 10 (9%) left for family insurance, 12 (11%) were terminated, 16 (14%) left with no notice, 7 (6%) left for personal reasons, 5 (5%) left to work from home and 11 (10%) provided other reasons.

Recruitment data was reviewed reflecting significant increases in applicants since the implementation of Cyber Recruiter. The position of Deputy Clerk in the Circuit Clerk's Office received 5 applicants in 2019, 5 applicants in 2021 and 22 applicants thus far in 2023. The Maintenance Laborer position received no applicants in 2021 and 6 applicants in 2022. The Secretary position in the Sheriff's Department received 13 applicants in 2021 and 31 applicants in 2022. Harris noted that attracting talented employees is the goal in recruitment. Creating and sustaining a culture that promotes employee engagement and development will increase retention.

The County's response to the statutory minimum wage increases were reviewed. As of January 2024, the minimum wage will have increased by \$4.75 since 2020. Since 2020, non-union employees increased by \$3.80 on average. While significant wage increases were provided in 2022 and 2023, the Consumer Price Index increased by 7% and 6% respectively, minimizing the overall impact.

Insurance Rates and dependent coverage was reviewed noting that nearly 90% of the employees who enroll in health insurance take single coverage only. It was noted that only 9 employees enrolled in employee plus one and 7 employees elected family coverage. The County currently covers 80% towards the single coverage and does not contribute towards family. Family coverage through the County has been viewed as unaffordable. Harris reviewed insurance comparables to similarly situated counties as well as local municipalities. Six of the eight entities surveyed provided a higher level of contribution than Livingston County, with half of the entities providing a family coverage contribution rate of at least 50%.

Harris then reviewed the results of a Benefit, Wage and Insurance Survey that was conducted amongst employees.

How satisfied are you with County Benefits?

7% Very Satisfied / 59% Satisfied / 27% Partly Satisfied / 8% Not Satisfied

IMRF – Did you know the County contributes to IMRF? 92% Agreed

IMRF – Do you know how IMRF works? 59% Agreed / 24% Neither / 17% Disagreed

Vacation – Are you satisfied with the Vacation Policy?

14% Very Satisfied / 66% Satisfied / 19% Partly Satisfied / 3% Not Satisfied

How satisfied are you with County Response to Minimum Wage Increase?

12% Very Satisfied / 38% Satisfied / 31% Partly Satisfied / 20% Not Satisfied

Additional Comments:

- Only benefits certain people
- Left out the unions
- New employees making what a 5+ year employee makes – Not fair
- Are you serious?

Insurance:

My deductible rates are reasonable?

43% Agreed / 33% Neither Agree or Disagree / 24% Disagree

I feel confident that my healthcare insurance will meet my needs in the future?

52% Agree / 31% Neither Agree or Disagree / 17% Disagree

Comment: only while employed

The benefits the County offers can compete with those offered by other organizations?

Health Insurance is too expensive – 26

Wages are too low – 8

Have not researched other organizations – 4

Other companies have better benefits – 3

Neighboring agencies pay better – 1

Getting more competitive – 1

Where would you like to see improvements with the County's benefit plan options?

Cheaper / Affordable Family Insurance – 40

Lower rates / premiums – 15

Increased Vacation & Sick Time – 6

More options – 2

Lower Co-pays – 2

More local providers for oral surgeons – 1

Improved dental coverage - 1

Do you have any additional comments or suggestions regarding the benefits at the County?

Offer higher wages – 16

Cheaper Premiums for Family Insurance – 13

Offer workplace flexibility / 4 day work weeks – 4

Invest in your employees – 3

Offer better benefits – 3

Seminar from IMRF going over how it works – 3

Increase compensation if you are not on County insurance - 2

County Financial Data

A Summary of Revenues, Expenses and Fund Balances for all funds were reviewed for the period FY 2013 through FY 2022. The categories of revenues and expenses were reviewed as well. Overall fund balances have steadily increased over the period with large capital projects having little to no impact financially. A Summary of Revenues, Expenses and Fund Balances for the General Fund was reviewed for the same fiscal periods, FY 2013 through FY 2022. Revenues for the period have seen notable increases with the most significant increases coming from Other Tax Revenue and Fees, Fines & Charges for Services. General Fund revenues and expenses by function were also reviewed. The General Fund total Fund Balances show consistent increases across the period, while transfers from the Pontiac Host Fund to support the General Fund decreased from \$2.1 million in FY 2013 to zero in FY 2022. Overall the financial position of the County remains strong.

Out of County Housing Analysis

An analysis of the County Housing Program was provided. It was noted that it is impossible to 100% accurately quantify the net profit of the program, noting that percentages and averages were utilized in the analysis to provide reasonable allocations based on the data available. All base costs of operating the jail were allocated to Livingston County. The cost of operating the jail and ultimately the housing program have increased significantly with expenses of \$1.8 million in 2012 compared to a budgeted \$3.9 million in 2023. However, the net jail expenses, after receipt of housing revenues, decreased from \$1.8 million in 2012, to a low of just over \$54 thousand in 2019, and estimated at just over \$1 million in 2023. The estimated net profit for the program is estimated at \$1.7 million in 2022. It was noted that for 2023 the net profit is estimated at just over \$1 million reflective of significant increases to personnel, including the addition of four officers, and medical related increases.

Property Taxes / Extensions

Property Taxes and Extensions for Livingston County were reviewed for the period 2017 through 2023. In 2016, the Board established a goal to maintain or reduce the county tax rate or the Certified Rate. The Certified Rate for the period 2016 through estimated 2023 was reviewed, with the rate decreasing from 1.1958 in 2016 to an estimated 1.0491 estimated for 2023.

Total Extensions for all 171 taxing bodies within the County were reviewed as well. The average property tax rate in Livingston County for 2011 was \$9.77 compared to \$9.04 in 2021. Livingston County's portion was 1.1535 in 2011, compared to 1.2052 in 2016 when the goal was established and 1.10770 in 2021. It was reported that when the goal was established Livingston County had the fourth highest average tax rate in the State of Illinois, and are now ranked at number 30. It was noted that had the County maintained the tax rate without reductions, additional tax revenues of over \$4 million would have been generated over the six-year period, while the increased cost to the average \$100,000 home owner is estimated at \$23.

EAV Allocations

EAV Allocations (property value allocations) were reviewed comparing 2010 and 2022. Residential values accounted for 56.23% in 2010 compared to 25.06% in 2022, noting that the residential values began recovering from the 2008 recession beginning in 2017 and first exceeded the 2008 rate in 2020. Farm ground has continued to see large increases based on current legislation, doubling in some cases over the period. Farm ground accounted for 13.84% of the overall EAV in 2010, compared to 27.59% in 2022.

DRAFT

BASIS OF BUDGETING, PROCESS & CONTROL

The County adopts an annual budget and appropriation ordinance in accordance with *Chapter 55 of the Illinois Compiled Statutes*. The budget covers the fiscal year ending November 30, and is available for public inspection at least 15 days prior to final adoption.

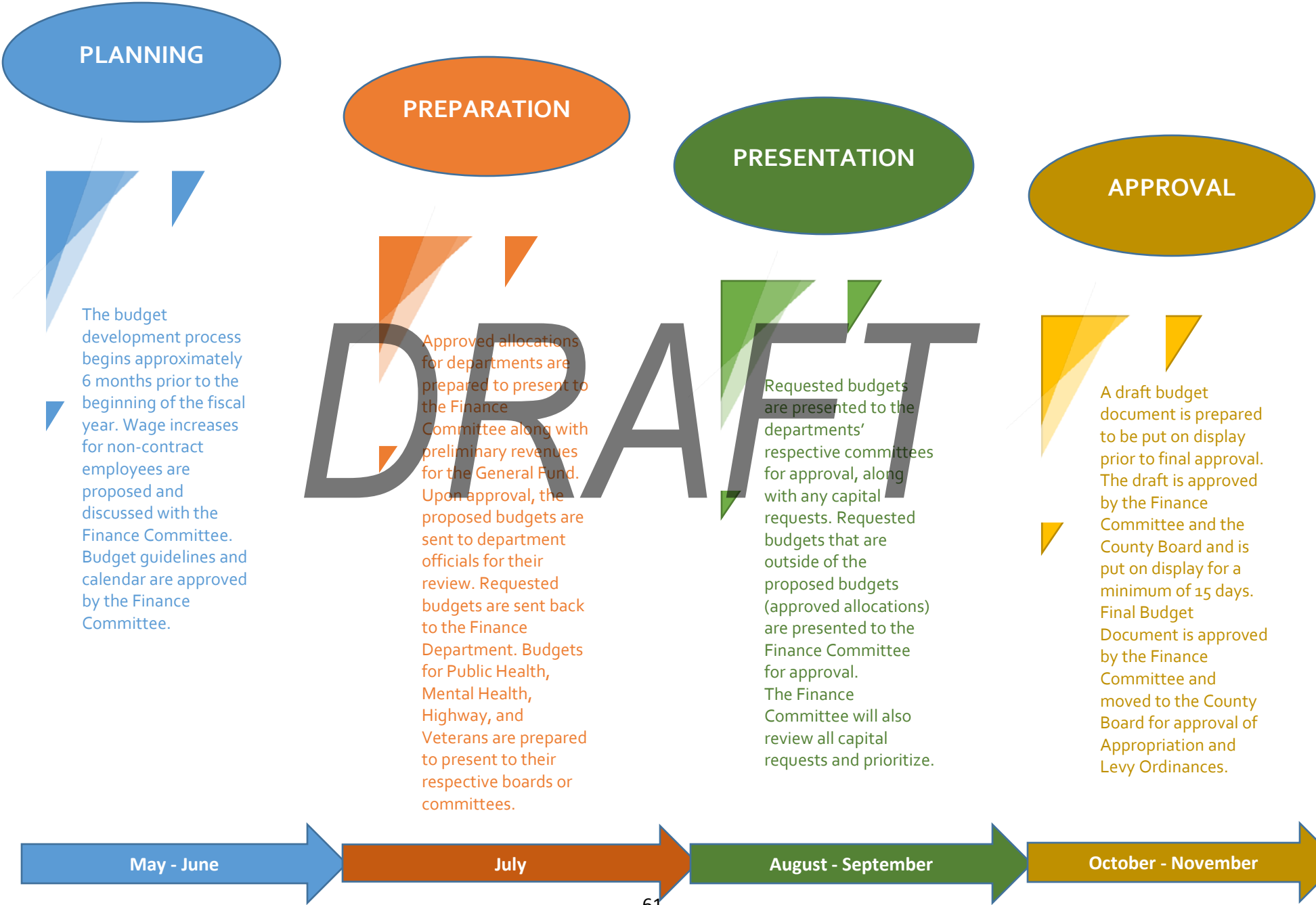
The budget document is prepared for all appropriated funds on the modified accrual basis.

Budgetary control is exercised at the fund level. Total expenditures for each fund must stay within the total amount appropriated. 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. For funds that are budgeted by department, a transfer resolution is required if a department exceeds its total appropriations. This resolution also requires approval by 2/3 vote of the County Board members.

All appropriations cease with the close of the fiscal year. However, any remaining balances are available for approximately 60 days after November 30 for payment of expenses that were incurred prior to that date.

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FY2023 BUDGET PROCESS



FY2024 BUDGET GUIDELINES

ALLOCATION – The Finance Committee shall approve the FY2024 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 FY2024 proposed/requested budget to the Finance Department no later than July 21, 2023.

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 FY2024 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.

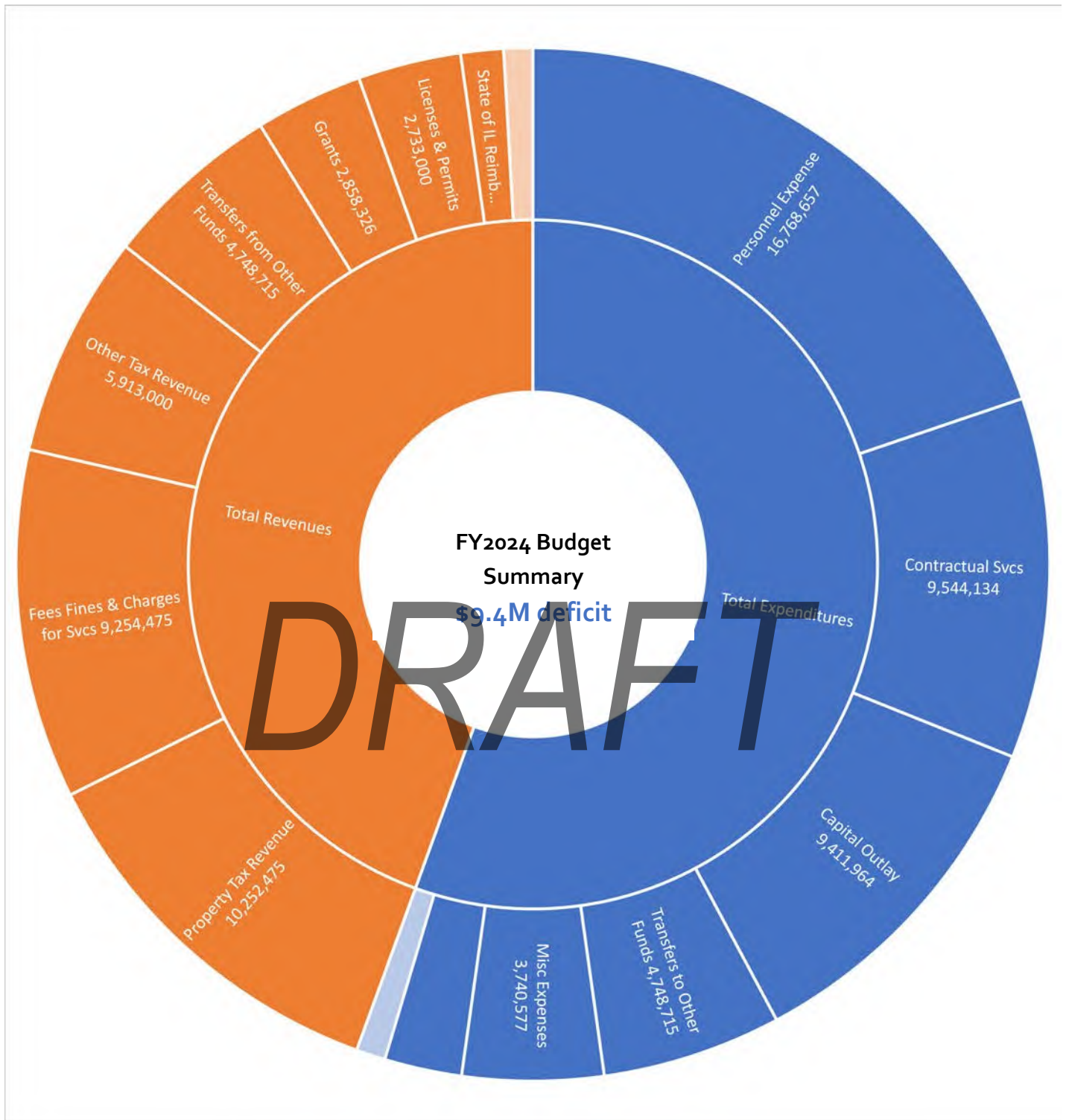
TIMELINESS – All County departments shall prepare and submit their FY2024 Budget in accordance with the FY2024 Budget Calendar.

FY2024 BUDGET CALENDAR

Finance Meeting	June 6, 2023	Discuss Budget Calendar and wages for FY2024 Budget. Send department narratives to Department Officials with directives for any new requirements.
	Before July Meetings	Receive the EAV estimate from the Assessor's office and calculations for the maximum levy and alternatives.
Finance Meeting	July 11, 2023	Discuss and approve departmental allocations and forward budget worksheets to Department Officials.
Dept Officials	July 26, 2023	Budget requests for non-personnel expenditures, capital requests and special projects are due to Finance Director for compilation.
Committees	August Meetings	Department Officials will submit draft budget requests that are outside of the approved allocations to their respective committees for approval.
Finance Meeting	During August 2023	Requested draft budgets are presented to Finance Committee and other meetings as needed to review levy and budget requests.
Dept Officials	Prior to Aug 23, 2023	Final review of proposed budget and line items for respective departments.
Finance Meeting	September 5, 2023	Review and make final changes to the draft budget and levies. (These should be relatively complete at this time.)
Finance Meeting	October 3, 2023	Approve compiled budget and levies and forward to the County Board.
County Board	October 12, 2023	Make final changes to budget and levies and approve the FY2024 Budget and Appropriations. Post proposed budget for public inspection at least 15 days prior to the November board meeting.
Finance Meeting	November 7, 2023	Public Hearing for proposed FY2024 Budget Appropriations and Levies if needed.
County Board	November 16, 2023	Adopt Budget and Levies for FY2024.

\$37,658,209 - Total Revenues

\$47,032,882 – Total Expenditures



State of IL Reimbursements - \$1,130,521

Rents, Misc & Interest - \$767,697

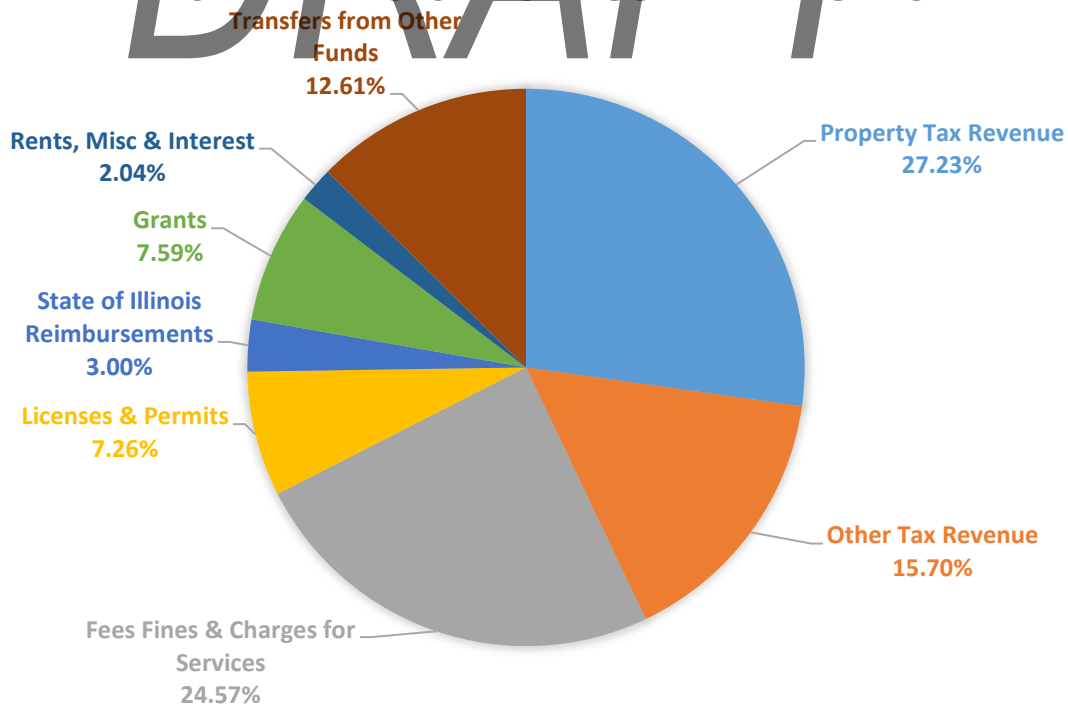
Commodities - \$2,051,662

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 FY2024 budget is balanced per the Budgeting Policy set forth in the County's Financial Policies.

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Estimated	FY2024 Budget	\$ Variance	% Variance
Property Tax Revenue	9,204,942	9,360,239	9,779,622	9,784,338	10,252,475	472,853	4.84%
Other Tax Revenue	5,819,693	6,896,116	5,172,000	6,228,077	5,913,000	741,000	14.33%
Fees Fines & Charges for Svcs	8,958,598	10,645,943	9,478,033	10,636,265	9,254,475	(223,558)	-2.36%
Licenses & Permits				35,268	2,733,000	2,733,000	
Rents	171,703	172,820	181,940	180,040	180,040	(1,900)	-1.04%
State of IL Reimb	935,276	991,334	1,065,488	1,124,592	1,130,521	65,033	6.10%
Grants	5,902,612	5,768,627	2,494,297	2,722,509	2,858,326	364,029	14.59%
Misc Revenues	226,313	265,109	296,110	540,569	285,330	(10,780)	-3.64%
Interest	125,246	292,231	93,852	708,633	302,327	208,475	222.13%
Transfers from Other Funds	1,527,129	797,933	1,911,565	1,113,575	4,748,715	2,837,150	148.42%
TOTAL REVENUES	32,871,512	35,190,352	30,472,907	33,073,866	37,658,209	7,185,302	23.58%
Personnel Services	13,426,225	13,701,336	15,303,985	14,743,672	16,768,657	1,464,672	9.57%
Contractual Services	6,350,755	6,585,625	8,991,442	8,088,029	9,544,134	552,692	6.15%
Commodities	1,437,041	1,607,614	1,983,257	1,786,498	2,051,662	68,405	3.45%
Capital Outlay	5,244,231	5,496,837	12,327,705	5,670,543	9,411,964	(2,915,741)	-23.65%
Economic Development	0	17,170	767,173		767,173	0	0.00%
Misc Expenses	436,398	2,575,162	6,846,741	2,236,260	3,740,577	(3,106,164)	-45.37%
Debt Service	92,220	94,986			0	0	
Transfers to Other Funds	1,527,129	797,933	1,911,565	1,113,575	4,748,715	2,837,150	148.42%
TOTAL EXPENDITURES	28,513,999	30,876,663	48,131,868	33,638,577	47,032,882	(1,098,986)	-2.28%

DRAFT FY2024 REVENUES BY CATEGORY - ALL FUNDS

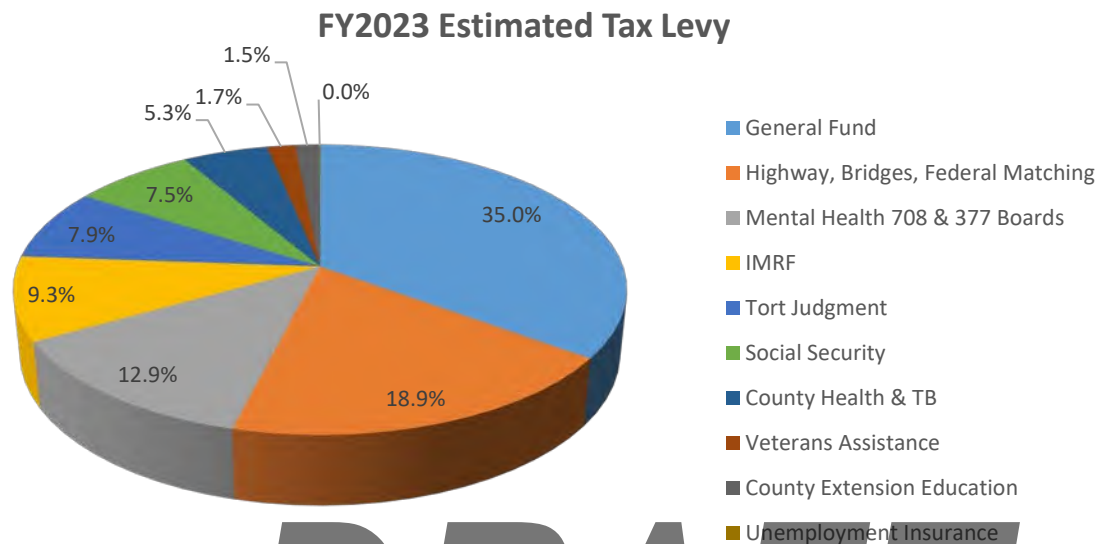


The FY2024 budget reflects over a 23% increase in revenue. Most of the major revenue streams are seeing an increase and the addition of License & Permit revenue accounts for over 1/3 of the \$.72M increase over FY2023.

Property Taxes – 4.84% 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. However, the breakdown of the property taxes across all levied funds has remained consistent over the last several years.

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 2023 extensions (taxes payable in 2024) was calculated using a 5% increase.



Other Tax Revenues – 14.33% 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.

In FY2024 the largest increases came from the State Income Tax and the sales and use taxes.

Fees, Fines & Charges for Services – 2.36% decrease

This revenue stream is reflecting a slight decrease for FY2024. At the end of FY2022, the County changed the way Solar and Wind Farm Application Fees were recognized. For the past several years, the application fee had been recognized as revenue and expenses incurred for that solar farm were paid from that application fee. However, if the solar farm was not approved, the developer was to be refunded the remainder of the application fee. Because of the nature of this type of transaction, the application fees for FY2022 were reclassified and all application fees going forward are to be treated as a liability. This accounts for the decrease from the FY2023 budget as these application fees were approximately \$340,000.

Grants – 14.59% increase

Most of the County's grant money is to fund programs at the Health Department. The Health Department's grant funding increased by 9% for FY2024. The remainder of this increase is to cover potential grants.

State of Illinois Reimbursements – 6.10% increase

This revenue stream has remained fairly consistent over the last several years, accounting for approximately 3% of the total revenue. Since most of these reimbursements cover elected officials' salaries, this revenue would increase when there is an increase to those salaries. The State's Attorney's salary increased by 4.6% in July 2023. There was also an increase in the Probation Reimbursement Allocation which has attributed to the overall increase in this category.

Rents, Miscellaneous & Interest – 100%+ increase

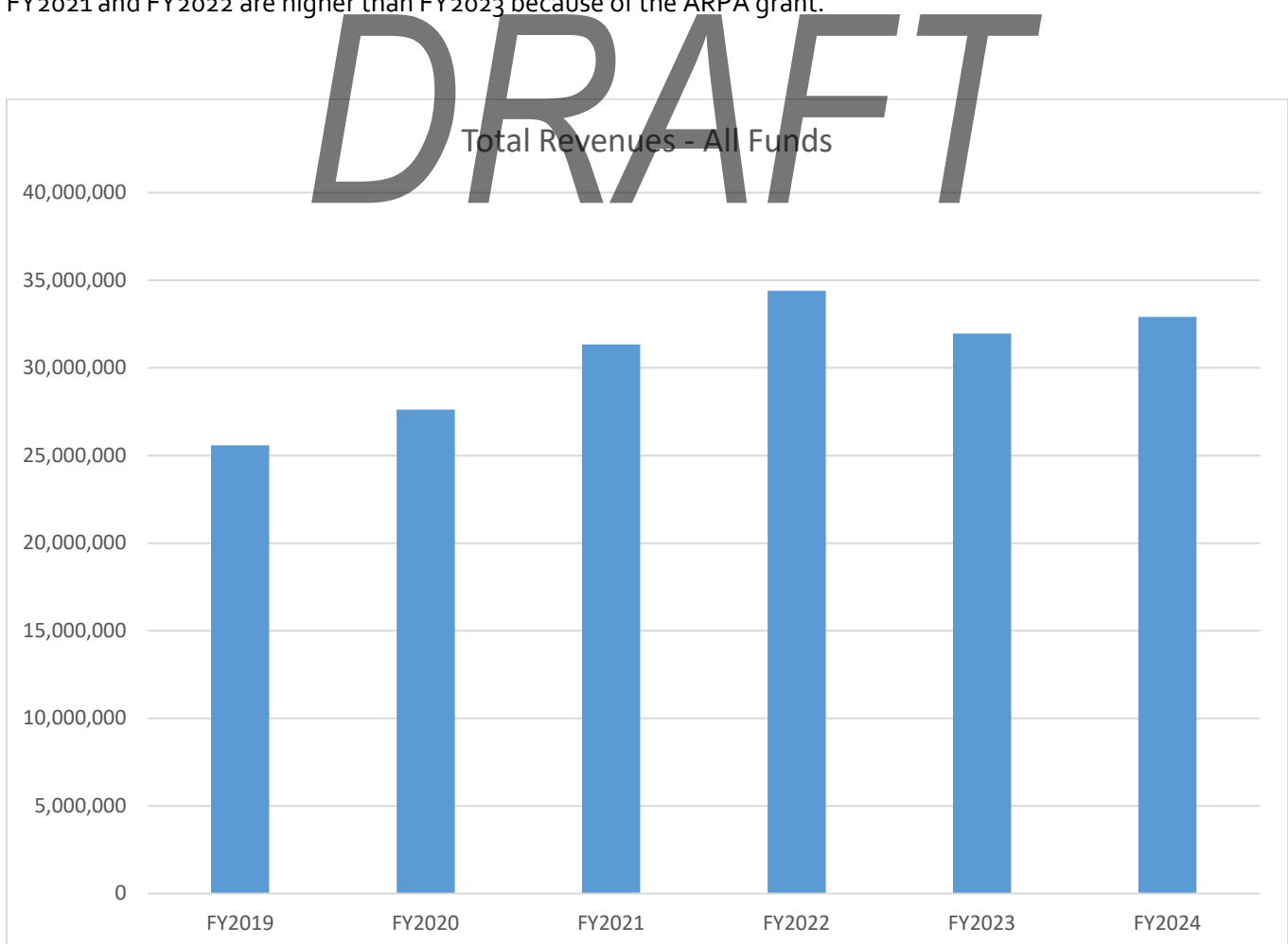
For FY2024 the Rents and Miscellaneous revenues have decreased slightly, however, the Interest Revenue has been trending upward for the most extended period since 2018-2019. Our budgeted revenue is still conservative (less than what we anticipate for FY2023 actual) in case the rates start trending downward again.

Transfers from Other Funds – 100%+ increase

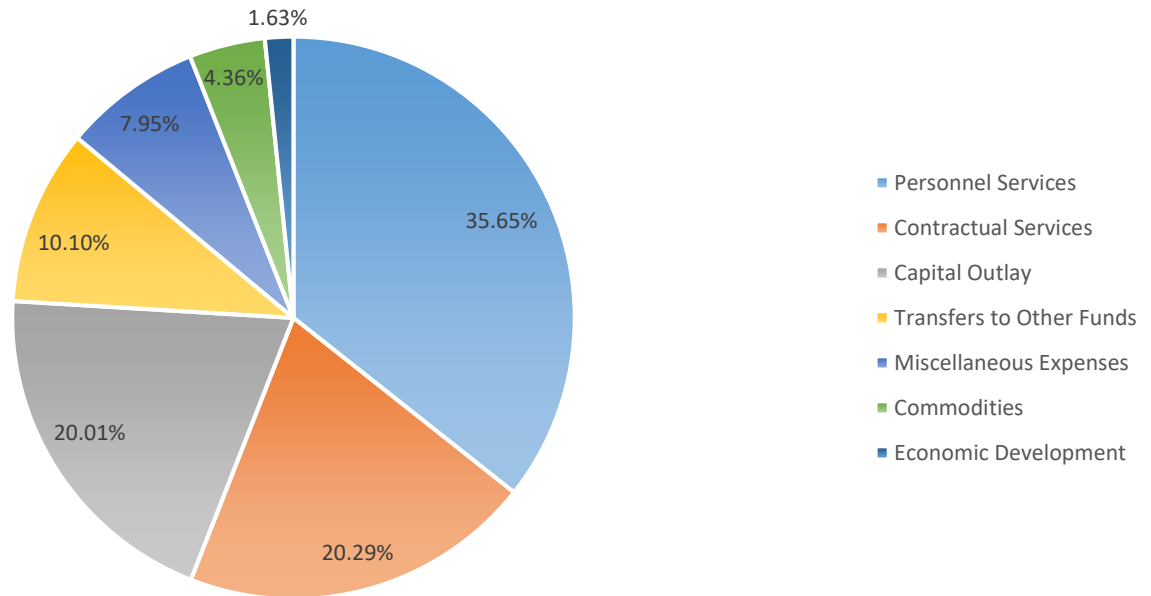
Interfund transfers occur every year into the General Fund and Vehicle Maintenance & Replacement Fund. The General Fund receives these transfers to defray specific costs and to balance revenues to expenditures. The Vehicle fund receives the transfer from our capital fund (Pontiac Host fund) in order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

For FY2024, there is a transfer of Permit Fees into a Building Maintenance & Asset Recovery Fund. The revenue for these permits is expected to last only over the next few years. During that time, the fees for larger commercial Solar and Wind Farm projects will be transferred into this new fund.

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.



FY2024 Expenditures by Category - All Funds



The expenses for FY2024 are coming in \$1.1M less than FY2023. There were significant decreases in Capital Outlay and Miscellaneous Expenses which offset the increases in the other categories.

Personnel Costs – 9.57% increase

Personnel costs account for approximately 36% 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 negotiated increases for all contract employees.

For FY2024, the board approved a flat increase for non-contract employees of \$1.50/hour.

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 Adj FY2024	Step Table	Contract Expiration Date
FOP	Sheriff Deputies	5.5%	Yes	11/30/2025
FOP	Correctional Officers	5.5%	Yes	11/30/2025
FOP	Probation Officers	2%	No	11/30/2025
ICOPS	Maintenance Dept	\$1.00/hr	No	11/30/2025
Local 150	Highway Maintenance	2%	No	11/30/2025

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

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



Contractual Services – 6.15% increase

The entirety of this increase can be attributed to the increased contractual services in the General Fund. The majority of this is for a new inmate medical contract. There are also several increases related to annual software maintenance contracts, as well as an increase for utilities.

Commodities – 3.45% increase

There were slight increases in several departments to account for increases in the cost of office supplies (including postage). The largest increase is in the Public Health division to account for an increase in vaccines and environmental/office supplies.

Capital Outlay – 23.65% decrease

Many of the expenses in this category are 1-time expenses for large capital projects. Generally, the amount expensed depends on whether or not these capital projects are completed and what capital projects are approved for the new budget. Since FY2020, we have budgeted for a new Health Building. This project was fully completed, including demolition and parking lot in FY2023. The other large amount from FY2023 was for construction of a new Highway Maintenance Building. This was also fully completed in FY2023.

With these large projects being completed and no larger projects starting in FY2024, this budgeted amount is significantly lower in 2023.

Economic Development – no change

Economic Development expenses remained the same as there were no expected expenses in FY2023. 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.

Miscellaneous Expense – 45.37% decrease

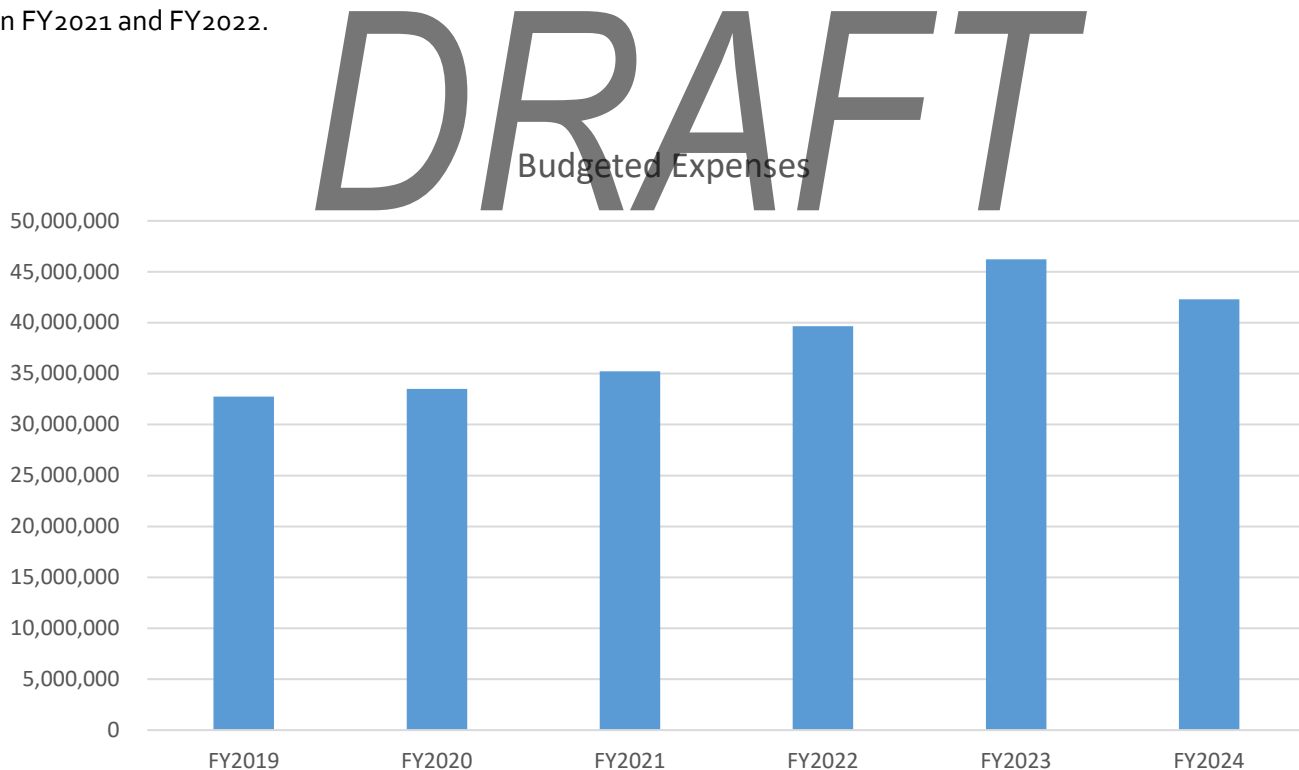
The change in Miscellaneous expenses is attributed to the decrease in expenses in the American Rescue Plan Fund. In FY2023 the budgeted expenses were \$5.4M and in FY2024 the budgeted expense is \$2.9M. It is expected that all of these funds will be spent by the end of FY2024.

Transfers to Other Funds – 100%+ 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 FY2023 the Transfers to Other Funds accounted for just under 4% of the expenditures. For FY2024, these transfers account for just over 10% of the expenditures. This is due to a significant transfer of permit fees into the newly created Building Maintenance & Asset Recovery Fund.

The following graph shows the budgeted expenses over an extended period of time – totals do not include interfund transfers. The significant increase in budgeted 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		
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
	Actual	Estimated	Budget	Actual	Estimated	Budget	Actual	Estimated	Budget	Actual	Estimated	Budget
Financial Sources												
Property Tax Revenues	3,958,882	4,246,716	4,475,000	982,356	954,502	945,000	455,942	488,813	532,093	908,544	889,065	889,065
Other Tax Revenues	5,702,200	5,278,077	4,963,000									
Fees Fines & Charges for Svcs	9,213,290	9,323,874	7,859,635				324,150	287,310	428,297	154,703	165,167	86,593
Licenses & Permits		35,268	2,733,000									
Rents	170,420	176,440	176,440							2,400	3,600	3,600
State of IL Reimbursements	929,428	1,061,092	1,065,690									
Grants	83,774	477,971	511,139				1,666,857	2,119,547	2,317,937	7,356	25,000	
Miscellaneous Revenues	53,274	35,899	11,530				53,494	72,480	20,400	390		
Interest	233,080	505,068	194,000	4,038	5,000	3,800	1,554	1,828	1,430	354	700	1,200
Total Revenues	20,344,348	21,140,405	21,989,434	986,394	959,502	948,800	2,501,997	2,969,978	3,300,157	1,073,747	1,083,532	980,458
Financial Uses												
Personnel Services	8,855,404	9,867,772	11,285,013	936,940	600,000	900,000	1,696,984	1,830,397	2,258,087	221,727	233,512	160,382
Contractual Services	4,163,556	5,214,366	5,351,038				197,650	382,005	390,113	17,717	17,500	9,275
Commodities	730,697	693,326	846,540				376,065	634,562	679,755	4,601	7,435	3,682
Capital Outlay	3,527,123	4,428,458	5,494,964				6,899					
Purchase of Services										774,557	844,578	827,343
Veterans Assistance Services												
Economic Development	17,170		767,173									
Miscellaneous Expenses	83,394	326,768	756,326				40,081	56,880	35,810		1,000	530
Debt Service	94,986											
Total Expenses	17,472,330	20,530,690	24,501,054	936,940	600,000	900,000	2,317,679	2,903,844	3,363,765	1,018,602	1,104,025	1,001,212
Excess (deficiency) of revenues over (under) expenses	2,872,018	609,715	(2,511,620)	49,454	359,502	48,800	184,318	66,134	(63,608)	55,145	(20,493)	(20,754)
Other financing sources (uses):												
Transfers in	140,667	117,122	126,712									
Transfers out												
Total other financing sources (uses)	140,667	117,122	126,712	0	0	0	0	0	0	0	0	0
Net change in fund balance	3,012,685	726,837	(2,384,908)	49,454	359,502	48,800	184,318	66,134	(63,608)	55,145	(20,493)	(20,754)
Fund balance, beginning of year	31,155,045	34,167,730	34,894,962	1,805,615	1,855,069	2,214,571	1,912,710	2,097,028	2,163,162	1,354,588	1,409,733	1,389,240
Fund balance, end of year	34,167,730	34,894,567	32,510,054	1,855,069	2,214,571	2,263,371	2,097,028	2,163,162	2,099,554	1,409,733	1,389,240	1,368,486

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

	Major Governmental Funds (cont.)			Non-Major Governmental Funds			Totals		
	American Rescue Plan			FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
	FY2022	FY2023	FY2024						
	Actual	Estimated	Budget	Actual	Estimated	Budget	Actual	Estimated	Budget
Financial Sources									
Property Tax Revenues				3,054,515	3,205,242	3,411,317	9,360,239	9,784,338	10,252,475
Other Tax Revenues				1,193,916	950,000	950,000	6,896,116	6,228,077	5,913,000
Fees Fines & Charges for Svcs				953,800	859,914	879,950	10,645,943	10,636,265	9,254,475
Licenses & Permits								35,268	2,733,000
Rents							172,820	180,040	180,040
State of IL Reimbursements				61,906	63,500	64,831	991,334	1,124,592	1,130,521
Grants	3,462,103			548,537	99,991	29,250	5,768,627	2,722,509	2,858,326
Miscellaneous Revenues				157,951	432,190	253,400	265,109	540,569	285,330
Interest	13,974	57,200	5,000	39,231	138,837	96,897	292,231	708,633	302,327
Total Revenues	3,476,077	57,200	5,000	6,009,856	5,749,674	5,685,645	34,392,419	31,960,291	32,909,494
Financial Uses									
Personnel Services				1,990,281	2,211,991	2,165,175	13,701,336	14,743,672	16,768,657
Contractual Services	63,270	131,958		1,069,354	1,140,290	2,605,742	5,511,547	6,886,119	8,356,168
Commodities	18,384			477,867	451,175	521,685	1,607,614	1,786,498	2,051,662
Capital Outlay		54,085	500,000	1,962,815	1,188,000	3,417,000	5,496,837	5,670,543	9,411,964
Purchase of Services				282,867	336,332	336,623	1,057,424	1,180,910	1,163,966
Veterans Assistance Services				16,654	21,000	24,000	16,654	21,000	24,000
Economic Development							17,170	0	767,173
Miscellaneous Expenses	2,247,601	1,501,997	2,385,211	204,086	349,615	562,700	2,575,162	2,236,260	3,740,577
Debt Service							94,986	0	0
Total Expenses	2,329,255	1,688,040	2,885,211	6,003,924	5,698,403	9,632,925	30,078,730	32,525,002	42,284,167
Excess (deficiency) of revenues over (under) expenses	1,146,822	(1,630,840)	(2,880,211)	5,932	51,271	(3,947,280)	4,313,689	(564,711)	(9,374,673)
Other financing sources (uses):									
Transfers in							140,667	117,122	126,712
Transfers out				(140,667)	(117,122)	(126,712)	(140,667)	(117,122)	(126,712)
Total other financing sources (uses)	0	0	0	(140,667)	(117,122)	(126,712)	0	0	0
Net change in fund balance	1,146,822	(1,630,840)	(2,880,211)	(134,735)	(65,851)	(4,073,992)	4,313,689	(564,711)	(9,374,673)
Fund balance, beginning of year	3,446,038	4,592,860	2,962,020	9,575,622	9,429,343	9,363,492	49,249,617	53,563,306	52,998,595
Fund balance, end of year	4,592,860	2,962,020	81,809	9,440,887	9,363,492	5,289,500	53,563,306	52,998,595	43,623,922

LIVINGSTON COUNTY
Summary of Revenues and Expenditures by Fund Type

FY2024 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		
Revenues								
Property Tax Revenues	3,670,000	805,000	945,000	532,093	889,065		3,411,317	10,252,475
Other Tax Revenues	4,963,000						950,000	5,913,000
Fees Fines & Charges for Svcs	4,359,635	3,500,000		428,297	86,593		879,950	9,254,475
Licenses & Permits	2,733,000							2,733,000
Rents	176,440				3,600			180,040
State of IL Reimbursements	1,065,690						64,831	1,130,521
Grants	201,139	310,000		2,317,937			29,250	2,858,326
Miscellaneous Revenues	11,530			20,400			253,400	285,330
Interest	121,100	72,900	3,800	1,430	1,200	5,000	96,897	302,327
Transfers In	1,498,715	3,250,000						4,748,715
Total Revenues	18,800,249	7,937,900	948,800	3,300,157	980,458	5,000	5,685,645	37,658,209
Expenditures								
Personnel Services	11,272,013	13,000	900,000	2,258,087	160,382		2,165,175	16,768,657
Contractual Services	3,760,370	1,590,668		390,113	9,275		2,605,742	8,356,168
Commodities	661,540	185,000		679,755	3,682		521,685	2,051,662
Capital Outlay		5,494,964				500,000	3,417,000	9,411,964
Purchase of Services					827,343		336,623	1,163,966
Veterans Assistance Services							24,000	24,000
Economic Development		767,173						767,173
Miscellaneous Expenses	556,326	200,000		35,810	530	2,385,211	562,700	3,740,577
Debt Service								0
Transfers Out	2,550,000	2,072,003					126,712	4,748,715
Total Expenditures	18,800,249	10,322,808	900,000	3,363,765	1,001,212	2,885,211	9,759,637	47,032,882
Net Increase (Decrease) in Fund Balances	0	(2,384,908)	48,800	(63,608)	(20,754)	(2,880,211)	(4,073,992)	(9,374,673)
Beginning Fund Balances (estimated)	13,997,940	20,897,022	2,214,571	2,163,161	1,389,237	2,962,020	9,375,043	52,998,594
Ending Fund Balances	13,997,940	18,512,114	2,263,371	2,099,553	1,368,483	81,809	5,301,051	43,623,921

REVENUES ALL FUNDS - FY2024 Budget												
	Total Revenues	Revenues Less Tranfers	Prop Tax	Other Tax	ST of IL Reimb	Interest	Rents	Grants	Licenses & Permits	Fees Fines Chgs for Svcs	Misc Revenues	Transfers In
General Fund	18,800,249	17,301,534	3,670,000	4,963,000	1,065,690	121,100	176,440	201,139	2,733,000	4,359,635	11,530	1,498,715
Tort Judgment & Liability	800,300	800,300	800,000			300						
Unemployment Insurance	5,400	5,400	5,000			400						
IMRF	948,800	948,800	945,000			3,800						
Social Security	756,300	756,300	755,100			1,200						
Veterans Assistance	175,150	175,150	175,000			150						
County Extension Education	149,217	149,217	149,217									
County Highway	1,472,692	1,472,692	906,992			7,700				315,000	243,000	
County Aid to Bridges	509,034	509,034	503,884			5,150						
County Federal Aid Matching	513,984	513,984	503,884			10,100						
Public Health	3,271,827	3,271,827	505,093			1,400		2,317,937		426,997	20,400	
TB	28,330	28,330	27,000			30				1,300		
Mental Health 708	980,458	980,458	889,065			1,200	3,600			86,593		
Mental Health 377	417,740	417,740	417,240			500						
Animal Control	13,000	13,000				500				12,500		
Recreation Committee	3,000	3,000				3,000						
Vehicle Fund	750,100	100				100						750,000
Pontiac Host Agreement	3,860,000	3,860,000				50,000		310,000		3,500,000		
Streator Host Agreement	10,000	10,000				10,000						
Bldg Maint & Asset Recovery Fund	2,500,100	100				100						2,500,000
Solar Farm Application Fees	500	500				500						
Windfarm Application Fees	2,000	2,000				2,000						
Enterprise Zone	500	500				500						
American Rescue Fund	5,000	5,000				5,000						
National Opioid Settlement	500	500				500						
County Motor Fuel Tax	1,080,031	1,080,031		950,000	64,831	55,200					10,000	
Road Use Agreement	4,050	4,050				4,050						
Transportation Safety Hwy Hire-back	250	250								250		
Indemnity	10,010	10,010				2,010				8,000		
Treasurer's Automation	7,153	7,153				653				6,500		
Law Library	5,005	5,005				5				5,000		
Court Automation	68,500	68,500				500				68,000		
Probation Services Fees	97,000	97,000				1,000				96,000		
Victim Coordinator	23,270	23,270				20		23,250				
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	104,738	104,738				4,738				100,000		
Circuit Clerk Operations & Admin	8,015	8,015				15				8,000		
Tax Sale in Error	7,200	7,200				200				7,000		
Working Cash	6,000	6,000				6,000						
Total Revenues	37,658,209	32,909,494	10,252,475	5,913,000	1,130,521	302,327	180,040	2,858,326	2,733,000	9,254,475	285,330	4,748,715

EXPENDITURES ALL FUNDS - FY2024 Budget										
	Total Expenses	Total Expenses Less Transfers	Personnel Costs	Contractual Services	Commodities	Capital Outlay	Economic Development	Debt Service	Miscellaneous	Transfers Out
General Fund	18,800,249	16,250,249	11,272,013	3,760,370	661,540	0	0	0	556,326	2,550,000
Tort Judgment & Liability	819,000	819,000		819,000						
Unemployment Insurance	13,000	13,000	13,000							
IMRF	900,000	900,000	900,000							
Social Security	800,000	800,000	800,000							
Veterans Assistance	195,260	195,260	134,110	54,300	4,850				2,000	
County Extension Education	149,217	149,217		149,217						
County Highway	1,667,500	1,667,500	766,500	245,000	237,000	405,000			14,000	
County Aid to Bridges	1,150,000	1,150,000		375,000		775,000				
County Federal Aid Matching	1,700,000	1,700,000		200,000		1,500,000				
Public Health	3,336,865	3,336,865	2,258,087	364,213	678,755				35,810	
TB	26,900	26,900		25,900	1,000					
Mental Health 708	1,001,212	1,001,212	160,382	836,618	3,682				530	
Mental Health 377	431,786	431,786	84,903	344,048	2,835					
Animal Control	13,000	13,000		13,000						
Vehicle Fund	930,000	930,000		95,000	185,000	650,000				
Pontiac Host Agreement	6,733,935	4,721,632		676,668		3,844,964			200,000	2,012,303
Streator Host Agreement	44,700	0								44,700
Bldg Maint & Asset Recovery	1,000,000	1,000,000				1,000,000				
Solar Farm Application Fees	15,000	0								15,000
Enterprise Zone	767,173	767,173					767,173			
American Rescue Plan	2,885,211	2,885,211				500,000			2,385,211	
National Opioid Settlement	76,600	76,600							76,600	
County Motor Fuel Tax	2,706,662	2,706,662	379,662	1,445,000	277,000	430,000			175,000	
Road Use Agreement	295,000	295,000				295,000				
Treasurer's Automation	7,500	7,500							7,500	
Law Library	5,633	3,000							3,000	2,633
Court Automation	62,140	44,000		44,000						18,140
Probation Services Fees	89,800	89,800		89,800						
Victim Coordinator	23,000	0								23,000
Maintenance & Child Support	4,064	0								4,064
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	1,000	1,000							1,000	
Sheriff Drug Traffic Prevention	2,500	2,500							2,500	
DUI Fines	2,500	2,500							2,500	
Arrestees Medical Costs	7,000	7,000		7,000						
Coroner's Fees	15,720	12,000				12,000				3,720
Document Storage Fees	38,211	20,000							20,000	18,211
Special Recording Fees	150,000	150,000							150,000	
Vital Records Fees	25,000	25,000							25,000	
GIS Automation Fees	108,644	51,700							51,700	56,944
Circuit Clerk Operations & Admin	7,900	7,900							7,900	
Tax Sale in Error	10,000	10,000							10,000	
Total Expenditures	47,032,882	42,284,167	16,768,657	9,544,134	2,051,662	9,411,964	767,173	0	3,740,577	4,748,715

FISCAL YEAR 2024 TRANSFERS

<u>Transfer From</u>	<u>Amount</u>	<u>Transfer To</u>
General Fund	50,000	Vehicle Fund
General Fund	2,500,000	Bldg Maint & Asset Recovery Fund
Pontiac Host Agreement Fund	1,162,303	General Fund
Pontiac Host Agreement Fund	150,000	General Fund - Proactive
Pontiac Host Agreement Fund	700,000	Vehicle Fund
Streator Host Agreement Fund	44,700	General Fund
Solar Farm Application Fees Fund	15,000	General Fund
Law Library Fund	2,633	General Fund
Court Automation Fund	18,140	General Fund
Victim Coordinator Fund	23,000	General Fund
Maintenance & Child Support Fees Fund	4,064	General Fund
Coroner's Fees Fund	3,720	General Fund
Document Storage Fund	18,211	General Fund
GIS Automation Fund	56,944	General Fund
Total Transfers FY2023	<u><u>\$4,748,715</u></u>	

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LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2021	2022	2023	2023	2024
			Actual	Actual	Budget	Estimated	Budget
3001	0000	Property Taxes - General Fund	3,014,180	3,152,356	3,345,000	3,352,041	3,550,000
3001	3353	Mobile Home Penalties & Interest	18,648	12,036	10,000	10,000	10,000
3001	3354	RE Penalties & Interest	138,964	116,186	110,000	110,000	110,000
3002	0000	Property Taxes - Tort Judgment	663,034	663,302	770,000	769,608	800,000
3003	0000	Property Taxes - Unemployment Ins	14,928	15,002	5,000	5,067	5,000
3004	0000	Property Taxes - IMRF	982,063	982,356	955,000	954,502	945,000
3005	0000	Property Taxes - Social Security	742,914	743,197	755,100	754,684	755,100
		Property Taxes - County Extension Edu	148,768	148,896	149,217	149,217	149,217
3006	0000	Property Taxes - Veterans Assistance	139,603	139,719	140,000	140,000	175,000
3012	0000	Property Taxes - County Highway	786,232	802,844	845,000	844,597	906,992
3016	0000	Property Taxes - County Aid to Bridges	393,234	401,417	450,000	449,752	503,884
3017	0000	Property Taxes - Federal Aid Matching	393,234	401,417	450,000	449,752	503,884
3018	0000	Property Taxes - Public Health	419,760	428,938	462,000	461,728	505,093
3019	0000	Property Taxes - TB Clinic	26,934	27,004	27,000	27,085	27,000
3007	0000	Property Taxes - Mental Health 708	906,397	908,544	889,065	889,065	889,065
3008	0000	Property Taxes - Mental Health 377	416,049	417,025	417,240	417,240	417,240
		Total Property Taxes	9,204,942	9,360,239	9,779,622	9,784,338	10,252,475
3010	0000	State of IL PPRT	725,605	1,468,155	800,000	1,308,638	968,000
3020	xxxx	State of IL Taxes	3,955,489	4,234,045	3,572,000	3,969,439	3,995,000
3020	1221	State of IL - County MFT	1,138,598	1,193,916	800,000	950,000	950,000
		Total Other Taxes	5,819,692	6,896,116	5,172,000	6,228,077	5,913,000
3500	xxxx	State of IL Reimb Assessor Salary	35,358	35,858	37,150	37,150	38,150
3500	3442	State of IL Sheriff Salary		24,164	100,674	102,514	105,305
3500	3356	State of IL Asst SA Salary Corrections	47,667	44,000	44,000	44,000	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	158,993	163,820	166,923	171,148	178,123
3500	3415	State of IL Reimb Public Defender	108,484	111,379	113,241	115,462	118,450
3500	3416	State of IL Court Svcs Salary Subsidy	22,000	26,000	24,000	24,000	24,000
3500	3417	State of IL Court Svcs Grants in Kind	485,774	511,999	510,000	510,000	551,662
3640	3355	State of IL Reimb Police Training	12,040	7,053		52,118	
3640	3355	IL Dept of Corrections Mileage Reimb	260		1,500	200	1,500
3500	3438	State of IL Reimb County Engineer	60,200	61,906	63,500	63,500	64,831
3500	4319	State of IL Interpreter Reimb		655			
		Total State of IL Reimb	935,276	991,334	1,065,488	1,124,592	1,130,521
3653	0000	VVRECJA County Services	45,895	48,267	49,581	49,581	52,060
3630	xxx	County Clerk Fees	338,895	336,681	280,375	275,425	280,375
3657	xxxx	Assessor Fees	33,489	34,218	33,000	34,000	33,000
3651	xxxx	Planning & Zoning Fees	9,445	9,970	6,450		
3640	xxxx	Sheriff Fees	224,723	312,904	312,000	317,938	316,200
3642	0000	Inmate Lodging Out of County		1,120		50,000	50,000
3643	0000	Inmate Lodging Federal	2,503,637	3,161,132	2,900,000	3,090,000	2,900,000
3692	xxxx	Animal Control Fees & Fines	70,350	62,515	58,000	55,320	58,000

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2021	2022	2023	2023	2024
			Actual	Actual	Budget	Estimated	Budget
3600	0000	Circuit Clerk Fees & Fines	745,999	644,750	610,000	619,610	610,000
3600	xxxx	State's Attorney Fees		22,855	30,000	16,000	30,000
3600	3409	Public Defender Fees from Circuit Clerk		18,141	30,000	16,000	30,000
3662	xxxx	County Highway Fees	227,348	319,833	290,000	290,000	315,000
366x	xxxx	Public Health Fees	283,923	323,192	286,010	286,010	426,997
366x	xxxx	TB Fees	1,173	958	1,300	1,300	1,300
3658	xxxx	Mental Health 708 Board Fees	123,867	154,703	165,167	165,167	86,593
3654	3335	Low Cost Spay Neuter Fees	11,541	10,965	12,500	11,000	12,500
3655	3314	Host Agreement Contract	3,576,511	4,560,738	3,500,000	4,800,000	3,500,000
3650	xxxx	Solar Farm Application Fees	10,000		40,000		
3653	xxxx	Windfarm Application Fees			300,000		
3656	0000	Transportation Safety Fees	250		250	250	250
3699	0000	Indemnity Fees	7,360	7,040	8,000	8,000	8,000
3690	xxxx	Treasurer Automation Fees	6,503	7,242	6,500	6,500	6,500
3600	1260	Law Library Fees	5,837	5,982	5,000	5,000	5,000
3600	1261	Court Systems Fees	15,384				
3600	1262	Court Automation Fees	68,483	59,190	68,000	65,000	68,000
3600	1263	Court Security Fees	67,131				
3600	1264	Probation Fund Fees	102,862	99,689	96,200	93,920	96,000
3624	1270	State's Atty Drug Traffic Fees & Fines	18,542	16,824	10,000	7,991	10,000
3624	3422	State's Atty Fees - Automation	4,089	2,982	4,000	4,000	4,000
3625	3422	Public Defender Fees - Automation	1,624	1,562	1,400	1,500	1,400
3640	3425	Forfeited Funds Sheriff Drug Traffic	562	12,860	1,000	500	1,000
3600	1281	Arrestees Medical Costs Fees	4,289	3,432	3,500	3,600	3,500
3626	0000	Inmate Medical Payments	2,923	4,618	4,500	3,600	4,500
3640	3426	E-Citation Fines	1,345	843	1,000	1,120	1,000
3640	0000	DUI Fines	4,836	4,933	3,000	5,000	3,000
3652	3308	Coroner's Fees	12,603	13,206	10,800	12,200	10,800
3600	1290	Document Storage Fees	66,485	57,587	55,000	60,000	55,000
3630	3321	County Clerk Special Recording Fees	176,471	170,218	146,000	156,277	146,000
3630	1292	Vital Records Fees	13,350	13,146	10,000	11,356	10,000
3630	1293	GIS Fees	123,953	108,316	118,000	86,000	95,000
3657	5025	GIS Mapping Projects	8,859	2,100	3,000	8,600	5,000
		Maint & Child Support Fees	9,311	5,028	3,500	3,500	3,500
		Circuit Clerk Fees Ops & Admin	23,140	20,924	8,000	8,000	8,000
		Tax Sale in Error Fees	5,610	5,280	7,000	7,000	7,000
		Total Fees Fines & Charges for Svcs	8,958,598	10,645,944	9,478,033	10,636,265	9,254,475
3651	340x	Solar & Wind Farm Bldg Permits					2,723,550
3651	3401	Improvement Location Permits				35,000	8,000
3651	3403	Variance Permits					400
3651	3404	Zoning Cases					500
3651	3428	Special Use Permits					500
3651	9998	Miscellaneous Fees				268	50
		Total Licenses & Permits	0	0	0	35,268	2,733,000

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
3300 5019 P2D2 Grant	146,915				
3300 8075 CURE Program Grant	14,189				
3200 4125 Federal Election Grant	14,419	20,739	3,850	0	3,850
3200 8076 Federal Election Grant-COVID19	2,000				
3300 4125 State of IL Election Grant	41,966	39,655	29,000	23,665	53,289
3200 5022 Federal Grant-STEP Grant Program				3,000	29,000
3300 0000 State of IL Grant - Public Defender				95,164	
3300 0000 Potential Grants - General Fund					100,000
3500 3418 ESDA Salary Grant	15,922	15,880	15,000	15,000	15,000
3300 0000 State of IL Grant-Rebuild Illinois	498,406	498,406			
3300 xxxx Better Birth Outcomes	57,336	64,170	97,350	97,350	88,200
3300 xxxx Community Care (CCU)	118,709	112,852	102,610	102,610	175,000
3300 xxxx CCU-Census	618				
3300 xxxx CCU-ESS	7,796	26,077	30,000	30,000	17,250
3300 xxxx CCU Workforce		79,202	217,872	217,872	
3300 xxxx Comprehensive Health-Lead	9,327	13,100	19,900	19,900	19,900
3300 xxxx Comprehensive Health-Health Protection	81,424	48,811	78,566	78,566	100,000
3300 xxxx Comprehensive Health-Safe Drinking Water		538	650	650	650
3300 xxxx Comprehensive Health-Tanning		300	900	900	550
3300 xxxx Comprehensive Health-Tick Surveillance					4,125
3300 xxxx Comprehensive Health-Vector	21,059	15,681	15,798	15,798	17,397
3300 xxxx COVID Response		55,502	16,700	16,700	
3300 xxxx Contact Tracing	345,959	84,753			
3300 xxxx Crisis Grant		63,841	94,700	94,700	
3300 xxxx Early Period Screening Diagnosis-EPSDT	45,134	40,326	50,325	50,325	24,402
3300 xxxx Family Case Management/HRIF	95,592	89,765	107,635	107,635	110,770
3300 xxxx Family Case Management/Hlthworks	30,927	25,463	25,407	25,407	25,407
3300 xxxx Family Planning Program	81,637	74,085	90,400	90,400	108,600
3300 xxxx WIC Coupons VFC Vaccines	47,303	59,425	350,000	350,000	350,000
3300 xxxx Healthy Families Illinois	194,233	217,943	276,400	276,400	370,220
3300 xxxx IL Breast & Cervical Cancer Program	42,040	66,082	90,415	90,415	90,665
3300 xxxx IL Tobacco Free Communities	16,298	20,340	22,364	22,364	22,364
3300 xxxx Local Health Protection-Narcan	2,238	392			
3300 xxxx Mass Vaccination Clinic	190,000	197,600	16,467	16,467	
3300 xxxx Influenza Vaccine Promotion	13,157	11,843			
3300 xxxx Peer Counseling	14,489	13,958	13,780	13,780	14,193
3300 xxxx Potential Grants			100,000	100,000	100,000
3300 xxxx Public Health Emergency Preparedness	48,778	43,766	46,181	46,181	46,181
3300 xxxx School Based Health Center	66,815	98,357	105,420	105,420	124,819
3300 xxxx SIPA					350,000
3300 xxxx Susan Komen Oral Health Grant					8,000
3300 xxxx Vision & Hearing Program	25,712	37,744	31,926	31,926	34,950
3300 xxxx Women, Infants & Children (WIC)	94,466	104,940	117,781	117,781	114,294
3101 0000 Medicaid Match	17,057	7,356	25,000	25,000	

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2021	2022	2023	2023	2024
			Actual	Actual	Budget	Estimated	Budget
3x00	0000	Potential Grants - Host Fund		7,500	200,000	266,142	310,000
3300	0000	State of IL Grant			75,000	75,000	
3200	0000	ARPA Federal Grant	3,462,103	3,462,103			
3200	0000	Community Dev Block Grant	12,100				
3201	0000	National Opioid Recovery Grant		25,960		67,691	
3300	1265	State of IL Victim Coordinator Grant	20,900	15,675	20,900	26,125	23,250
3652	3107	State of IL Grant-IDPH-Coroner	3,922	5,130	4,500	3,365	4,500
3652	3106	IVDRS Grant		1,105		808	
3302	0000	IDPH Vital Records Grant	1,666	2,261	1,500	2,002	1,500
		Total Grants	5,902,611	5,768,626	2,494,297	2,722,509	2,858,326
3820	3316	Rent County Extension	500	500	500	500	500
3820	3331	Rent Mental Health	6,500	6,500	6,500	6,500	6,500
3820	3332	Rent Public Health	54,500	54,500	54,500	54,500	54,500
3820	3333	Rent Futures Unlimited	750	750	750	750	750
3820	3334	Rent IHR	8,663				
3820	3348	Rent Prairie Horizons	6,669	6,669	6,669	6,669	6,669
3820	3351	Rent Water St	19,944	19,944	19,944	19,944	19,944
3820	3352	Rent VAC	4,800	4,800	4,800	4,800	4,800
3820	4180	Rent Torrance Ave	900	10,125	16,200	16,200	16,200
3821	1100	Rent Farm	68,477	66,632	68,477	66,577	66,577
3820	0000	Rent Project Oz		2,400	3,600	3,600	3,600
		Total Rents	171,703	172,820	181,940	180,040	180,040
380x	xxxx	Investment NOW, CD, MM, Other	125,246	292,231	93,852	708,633	302,327
		Total Interest	125,246	292,231	93,852	708,633	302,327
3851	0000	Worker's Comp		35,989		6,350	
3863	0000	General Fund Miscellaneous	14,924	6,297	5,000	5,000	5,000
3840	4726	Donations K-9 Unit	21,785				
3640	3355	Sheriff Miscellaneous	4,170	3,711	4,000	4,000	4,000
3691	0000	Vending Machine	66	55	30	63	30
3859	0000	Credit Card Rebate		2,139	2,200	2,372	2,500
3851	3345	Worker's Comp Audit	614	533			
3820	7504	MFT Equipment	100,000	100,000	175,000	175,000	175,000
3868	0000	Miscellaneous Highway	4,389	1,509	3,000	3,000	3,000
3868	3309	Reimb from Other Agencies	17,269	19,663	9,000	35,000	50,000
3868	7003	Sale of Used Equipment	14,000	23,300	15,000	15,000	15,000
3991	0000	Insurance Proceeds	(24,164)			1,000	
3869	0000	Miscellaneous MFT	8,667	8,379	10,000	5,000	10,000
3875	3309	Match Tax Misc - Reimb from Other				197,400	
		Donations Public Health	15,029	10,415	12,000	12,000	14,000
		Hubert Estate	6,228	5,686	6,000	6,000	5,400
		Humiston Trust	21,000	21,000	21,000	21,000	

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
	Miscellaneous Public Health		412	100	100	1,000
	From Humiston Trust		15,981	33,380	33,380	
3872	0000 Miscellaneous Mental Health 708	3,073	390			
3876	0000 SA Drug Traffic Miscellaneous				440	
3864	0000 Vehicle Fund Miscellaneous	700	4,550		38	
3991	0000 Vehicle Fund Insurance Proceeds	17,848			18,076	
3861	0000 Probation Fees Fund Miscellaneous		4,050			
3866	000 Veterans Miscellaneous		801			
3652	9998 Miscellaneous Revenue	715	250	400	350	400
	Total Miscellaneous Revenues	226,313	265,110	296,110	540,569	285,330
3900	xxxx Transfers In to General Fund	879,014	341,135	1,151,565	370,189	1,498,715
3900	1100 Transfer In - General to Vehicle	161,045	47,698	60,000	43,386	50,000
3900	1210 Transfer In - Pontiac Host to Vehicle	409,100	409,100	700,000	700,000	700,000
3900	1210 Transfer In - Pontiac Host to Enterprise	72,000				
3900	1100 Transfer In - General to Public Health	5,970				
3900	1100 Transfer In - General to Bldg Maint					2,500,000
	Total Transfers In	1,527,129	797,933	1,911,565	1,113,575	4,748,715
	REVENUE TOTAL	32,871,511	35,190,353	30,472,907	33,073,866	37,658,209
4101	5001 Elected/Department Official Salaries	1,540,716	1,594,167	1,614,279	1,661,594	1,812,942
4101	500x Assistant Salaries	361,959	558,266	404,796	372,776	435,770
4101	5004 Chief Deputy Salary			90,473	90,473	93,480
4101	5008 Command Staff Salary	167,901	116,582			
4110	xxxx Full-Time Wages	7,937,177	7,836,589	9,668,073	9,300,659	10,374,601
4120	xxxx Part-Time Wages	211,002	354,162	246,151	220,814	233,526
4130	xxxx Overtime Wages	263,247	253,948	209,000	274,200	261,989
4131	0000 On-Call Pay	3,715	6,360	8,000	5,000	5,000
4140	xxxx Board Per Diems	38,272	37,112	41,080	36,410	41,080
4141	0000 Committee Work	28,190	23,490	36,000	25,000	36,000
4142	0000 Jury Commission Per Diem	282	282	750	500	750
4144	xxxx Meeting Exp - Solar & Win	557		29,000		
4201	0000 IMRF & SLEP	1,018,937	940,161	903,216	603,502	903,855
420x	0000 FICA/Medicare Expense	769,161	781,908	757,259	882,642	808,660
420x	0000 Health Dental Vision Life Ins	1,076,145	1,188,408	1,276,908	1,244,502	1,742,004
4212	0000 Employee Development Program	3,792	5,772	6,000	3,000	6,000
4230	0000 Unemployment Insurance	5,171	4,130	13,000	22,600	13,000
	Total Personnel Costs	13,426,224	13,701,336	15,303,985	14,743,672	16,768,657
4143	xxxx Election Judge Services	139,423	83,941	66,000	38,352	133,800
4300	xxxx Purchase of Services	1,278,332	1,265,148	1,508,149	1,371,131	1,688,499
4301	xxxx Consulting Services	39,527	162,132	649,383	483,383	70,383
4302	0000 Data Processing Services	61,843	129,735	75,800	197,809	75,800

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2021	2022	2023	2023	2024
			Actual	Actual	Budget	Estimated	Budget
4303	0000	Audit Services	88,600	90,545	94,550	92,050	94,950
4304	xxxx	Legal Services	131,585	169,070	375,500	224,000	173,500
4305	xxxx	Other Prof/Technical Services	330,800	467,082	424,824	485,485	521,562
4308	0000	Judges Salaries Paid to State	1,403	1,304	1,800	1,267	1,800
4309	xxxx	Juror Expenses	16,568	14,540	52,000	16,700	52,000
4313	xxxx	Maintenance & Repairs	230,167	223,664	291,292	268,334	302,799
4315	xxxx	Rent	125,830	126,270	126,770	132,270	134,300
4316	0000	Life Safety	33,180	31,373	45,750	33,500	45,750
4317	xxxx	Service Contracts	245,773	257,247	223,346	254,181	274,034
4319	xxxx	Other Property Services	10,063	10,579	11,000	11,306	11,000
4320	0000	Meetings/Training/Travel	89,069	95,112	181,386	143,781	283,767
4324	0000	Inmate Meals	294,572	328,252	320,000	340,152	350,000
4326	xxxx	Inmate Medical	667,698	627,971	717,327	854,075	1,123,999
4329	0000	Contractual Services	299,809	135,650	474,811	325,594	509,155
4330	xxxx	Telephone/Cell Phone	84,192	106,599	116,242	112,880	115,213
4332	xxxx	Printing Services	26,933	26,070	73,169	50,959	35,500
4334	xxxx	Dues & Memberships	122,480	98,136	120,150	118,083	124,600
4338	xxxx	Insurance Expenses	657,868	720,251	787,000	800,609	819,000
434x	0000	Client Services	85,079	127,117	127,000	125,000	115,800
4350	xxxx	Court Appointed Medical	8,180	42,360	30,000	25,000	30,000
4351	0000	Physician Services	3,900	3,900	3,900	3,900	3,900
4352	xxxx	Lab Fees	1,178	0	1,200	1,200	
4353	0000	Autopsy Services	99,328	84,189	70,000	70,000	70,000
4390	xxxx	Veterans Assistance	7,676	16,654	24,000	21,000	24,000
4399	xxxx	Operating Exp (Services)	2,535	1,440	2,000	3,815	1,750
4403	xxxx	Election Supply Services	80,813	89,960	91,000	91,608	126,100
4404	0000	Voter Registration Services	15,615	15,957	40,000	39,000	24,000
443x	3351	Utilities - Water St	13,864	15,340	17,000	16,213	18,000
443x	4160	Utilities - Courthouse	34,528	43,020	40,500	40,209	42,500
443x	4165	Utilities - Law & Justice Center	123,484	109,039	130,000	111,643	128,000
443x	4168	Utilities - Public Safety Complex	227,863	208,516	244,100	233,091	248,100
443x	4180	Utilities - Torrance Ave		10,192	15,600	8,478	12,700
443x	4190	Utilities - Health Building	46,943	48,839	38,900	40,677	42,900
4433	0000	Utilities - Highway	20,414	22,904	45,000	45,000	45,000
4490	4300	Drug Testing	6,238	7,941	10,000	10,000	20,000
4502	xxxx	Building Improvements	40,646	2,584			
4504	xxxx	Software/Hardware Implementation/Maint	41,176	77,686	347,993	337,993	112,973
4550	xxxx	Gen Maint Contractual Svcs - Highway	514,179	485,659	975,000	507,000	1,535,000
4580	0000	Early Retirement Plan Services	1,341	1,261	2,000	1,300	2,000
4605	xxxx	Legal Notices - Solar Farm	61	396			
Total Contractual Services			6,350,756	6,585,625	8,991,442	8,088,028	9,544,134
4211	0000	Employee Appreciation	11,053	6,908	13,750	8,415	13,000
4313	xxxx	Repair of Equip & Roads - Highway	116,609	225,692	145,000	120,000	145,000
4322	0000	Mileage Expense	59,133	68,683	80,077	69,377	69,722

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4325 0000 Prisoner Board & Care Supplies	57,607	40,043	85,000	45,000	85,000
4331 0000 Postage & Shipping	50,232	30,594	44,271	42,413	30,893
4333 0000 Publications/Subscriptions	190	436	640	456	1,000
4399 xxxx Operating Expenses	140,599	134,440	123,940	116,640	129,127
4401 xxxx Office Supplies	216,767	242,205	248,973	224,505	309,791
4403 xxxx Election Supplies	23,492	18,454		1,446	
4405 0000 Tax Bill Supplies	17,371	19,927	21,000	20,000	22,000
4410 0000 Books	27,710	25,458	25,000	25,000	25,000
4420 0000 Fuel Expense	150,484	179,212	170,000	165,000	185,000
4440 0000 Cleaning Supplies	13,703	25,600	15,125	20,500	18,500
4450 0000 Nursing/Medical Supplies	27,950	11,755	47,080	47,080	11,480
4451 xxxx Vaccinations	70,818	125,548	85,000	85,000	122,500
4480 xxxx Uniform & Medical Reimb Expenses	121,971	137,421	157,900	139,800	157,900
4490 xxxx Other Supplies	101,368	83,708	96,395	68,760	96,395
4500 xxxx Right of Way			2,000	2,000	2,000
4504 0000 Equipment			5,106	5,106	2,354
4550 xxxx County MFT Gen Maint Supplies	180,412	175,638	267,000	230,000	275,000
4602 xxxx Grants in Kind/Vaccines, WIC Instr	49,572	55,892	350,000	350,000	350,000
Total Commodities	1,437,041	1,607,614	1,983,257	1,786,498	2,051,662
4300 xxxx Camera Replacement Jail		196,995			
4313 4320 Building Maintenance - Highway	32,725	5,693	90,000	90,000	90,000
4500 4323 Highway Equipment	1,779	366,217	410,000	300,000	300,000
4502 xxxx Building Improvements	126,491	179,892	4,035,004	1,004,181	4,495,215
4503 4165 Building Compliance	58,660	171,034	500,000	400,000	100,000
4504 xxxx Equipment	56,864	52,402	79,330	61,104	276,749
4505 0000 Vehicles	306,171	325,721	500,000	522,896	650,000
4550 xxxx Construction	321,663	1,519,875	2,735,000	775,000	3,500,000
4550 3328 Highway Maintenance Bldg Construction	15,482	1,592,079	3,438,371	1,846,292	
4550 4190 Construction - Health Building	4,316,521	444,138	540,000	671,070	
4593 0000 Demolition	7,875	642,793			
Total Capital Improvements & Outlay	5,244,231	5,496,839	12,327,705	5,670,543	9,411,964
4378 4712 Economic Development		17,170	767,173		767,173
4610 4713 GLCEDC Grants					
Total Economic Development	0	17,170	767,173	0	767,173
4698 xxxx Capital Lease/Interest	92,220	94,986			
Total Debt Service	92,220	94,986	0	0	0
4600 xxxx Other Disbursements	234,974	100,511	705,785	405,480	495,100
4610 xxxx Donations	9,326	2,261,041	5,436,694	1,510,500	2,482,621
4699 0000 Miscellaneous Expense	112,778	129,394	226,380	226,380	194,530
4699 3860 Children's Advocacy Center Donation	30,000	30,000	30,000	30,000	30,000
4699 4694 Regional Office of Education	49,320	50,400	50,400	50,400	50,400

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4699 4410 Community Outreach		3,814	7,000	3,500	7,000
4699 9999 Contingency			390,482	10,000	480,926
Total Miscellaneous Expenses	436,398	2,575,160	6,846,741	2,236,260	3,740,577
4700 1100 Transfers Out to General Fund	879,014	341,135	1,151,565	370,189	1,498,715
4700 1200 Transfer Out to IMRF					
4700 1201 Transfer Out to Social Security					
4700 1209 Transfer Out to Vehicle Fund	570,145	456,798	760,000	743,386	750,000
4700 1212 Transfer Out to Bldg Maint & Asset Recovery					2,500,000
4700 1216 Transfer Out to Enterprise Zone	72,000				
4700 1280 Transfer Out to Sheriff Drug Traffic					
4700 3332 Transfer Out to Public Health	5,970				
Total Transfers to Other Funds	1,527,129	797,933	1,911,565	1,113,575	4,748,715
EXPENDITURE TOTAL	28,513,999	30,876,663	48,131,868	33,638,576	47,032,882

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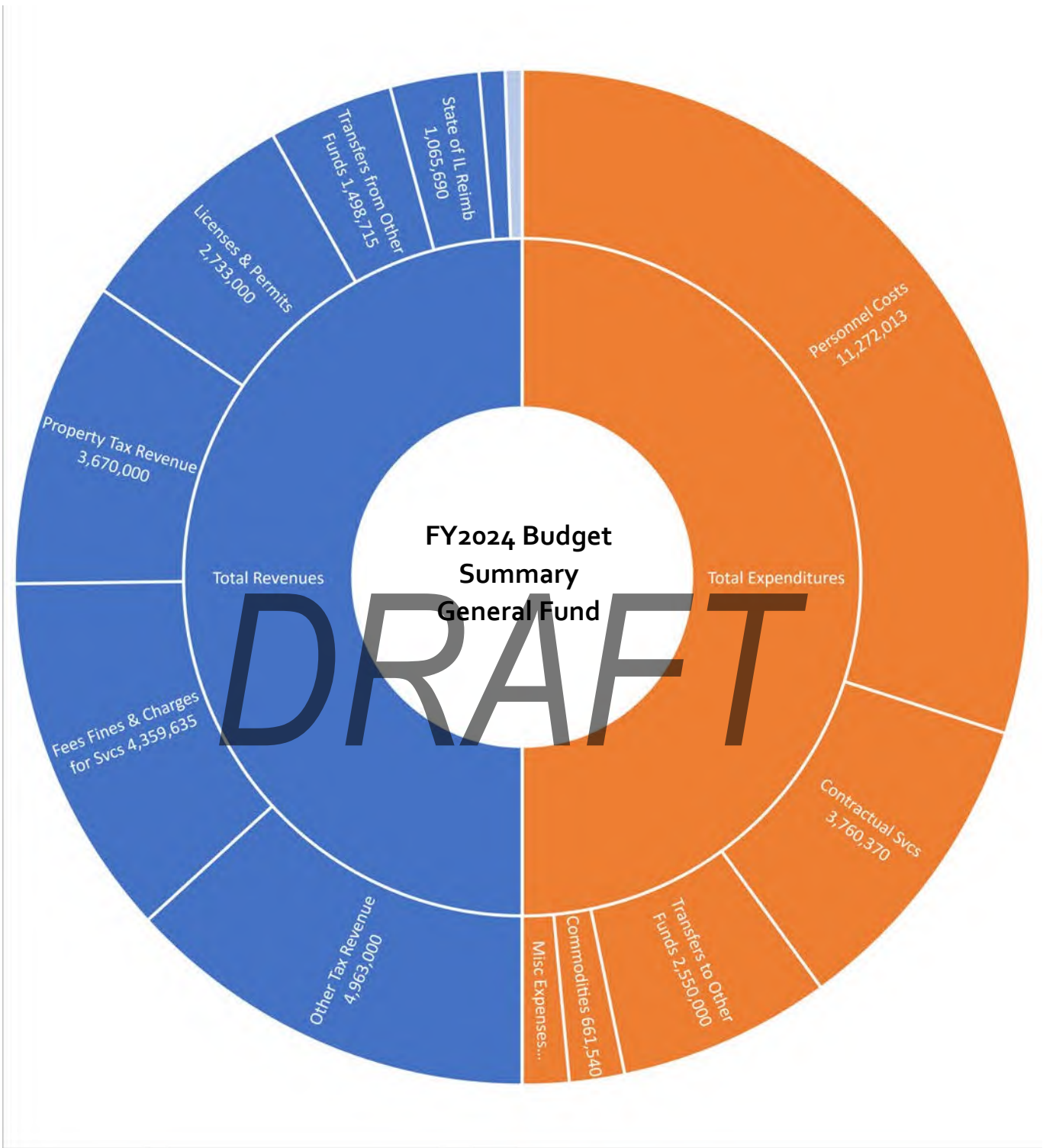
End of Fiscal Year Fund Balances

	2020	2021	2022	Budget 2023	Estimated 2023	Budget 2024
Major Governmental Funds						
General						
General Fund	7,684,366	9,437,223	12,373,478	10,933,416	13,997,540	13,997,540
Tort Judgement & Liability	615,291	596,527	540,506	492,823	509,930	491,230
Unemployment Insurance	135,021	145,497	156,706	149,732	140,173	132,573
Recreation Committee	165,700	166,152	166,938	166,505	169,938	172,938
Vehicle Replacement and Maint. Fund	204,882	247,230	150,230	122,726	208,830	28,930
Pontiac Host Agreement	14,242,132	16,112,754	17,471,420	10,239,388	17,235,821	14,361,886
Streator Host Agreement	1,207,657	1,147,954	1,101,824	1,002,070	1,030,649	995,949
Bldg Maint & Asset Recovery (Constr & Bldg)	5,989,633	1,682,236	599,054	2,336	10,984	1,511,084
Solar Farm Application Fees	54,869	61,210	60,963	90,270	26,248	11,748
Windfarm Application Fees	191,225	191,721	192,262	308,021	194,662	196,662
Enterprise Zone Fund	714,685	789,432	776,253	8,389	785,503	18,830
American Rescue Fund		3,446,038	4,592,860	22,475	2,962,020	81,809
Working Cash	575,870	577,109	578,091	578,109	584,284	590,284
IMRF	1,834,707	1,805,615	1,855,069	1,751,554	2,214,571	2,263,371
Public Health/TB-PH	1,657,740	1,847,893	2,030,970	1,938,678	2,097,291	2,032,253
TB Fund	65,081	64,817	66,057	64,694	65,870	67,300
Mental Health 708	1,413,637	1,354,588	1,409,730	1,304,898	1,389,237	1,368,483
Non-Major Governmental Funds						
Social Security	829,281	811,112	781,441	812,349	663,125	619,425
Veterans Assistance	179,659	193,266	152,452	121,784	127,495	107,385
Animal Control Fund	39,194	20,796	18,094	19,396	22,844	22,844
National Opiod Settlement			25,960		94,751	18,651
County Highway	1,191,833	1,379,292	1,192,026	722,926	1,060,423	865,615
County Motor Fuel Tax	1,733,256	2,338,856	2,103,095	29,788	1,911,008	284,377
County Aid to Bridges	616,241	611,849	701,227	100,416	718,629	77,663
County Federal Matching	911,256	1,230,415	1,185,841	126,507	1,300,593	114,577
Road Use Agreement Fund	293,954	294,826	295,853	2,676	299,903	8,953
Transportation Safety Hwy Hire-back	500	750	750	1,250	1,000	1,250
Mental Health 377	528,102	551,739	588,410	509,665	570,298	556,252
Indemnity	353,971	363,195	371,922	382,213	381,834	391,844
Treasurer's Automation	25,128	27,593	29,168	25,686	30,328	29,981
Law Library	1,625	1,498	1,985	1,456	965	337
Court Systems	3,289	3,676	0	0	0	
Court Automation	201,582	214,453	230,876	234,381	252,976	259,336
Court Security	28,834	46,393	0	0	0	0
Probation Services Fees	154,650	197,957	196,918	216,157	197,838	205,038
Victim Coordinator	26,119	29,036	24,030	31,976	32,755	33,025
Maintenance & Child Support	18,743	24,761	26,696	24,886	26,432	25,874
States Attorney Drug Traffic Prevention	47,656	50,436	54,063	50,456	51,755	51,765
States Attorney Automation	11,545	15,131	15,456	15,741	16,853	16,858
Public Defender Records Automation	1,486	3,110	4,674	3,712	2,576	2,977
Sheriff Drug Traffic Prevention	10,706	11,293	21,266	8,333	20,015	18,535
Arrestees Medical Costs	2,579	2,792	6,231	5,296	8,231	9,234
Sheriff E Citation Fund	9,919	11,392	12,263	13,672	13,503	14,643
Coroner's Fees	32,291	39,611	43,481	39,331	47,218	47,218
DUI Fines	14,645	6,165	3,809	4,860	6,811	7,312
Document Storage Fees	213,756	253,765	289,481	301,117	326,297	343,586
Special Recording Fees	348,872	478,941	617,465	474,941	753,674	751,674
Vital Records	38,338	43,289	50,318	16,289	56,179	42,679
GIS Automation	127,429	163,829	223,806	242,837	215,689	211,783
Circuit Clerk Ops & Admin	73,061	83,105	98,344	83,335	89,359	89,474
Tax Sale in Error	70,108	71,299	73,486	65,699	73,686	70,886
	44,892,104	49,249,617	53,563,298	33,865,215	52,998,594	43,623,921

Funds with Fund Balance Change > 10% in FY2024	Reason for Change (Increase/Decrease)	% Change
Vehicle Replacement & Maintenance	The purchase of 2 vehicles that were originally budgeted for FY2023 were moved to the FY2024 budget. Also, the maintenance & repair budget line was increased as well as the line item for fuel.	86.15%
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.	16.67%
Solar Farm Application Fees Fund	The revenues for this fund were reclassified to be treated as a liability in FY2022. This fund is holding money for the developer of the solar farm to cover costs incurred prior to approval. If the solar farm is approved, the any remaining fee will be transferred as part of the building permit fee. If the solar farm is not approved, the remainder of the application fee will be refunded.	55.24%
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.	97.60%
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.	97.24%
Veterans Assistance Commission	In FY2024 a new full time position was created for a Veteran Service Officer (VSO). The levy for FY2024 was increase so that the fund could maintain a strong fund balance.	15.77%
National Opioid Settlement Fund	It is not known if we will get any settlement payments in FY2024, so we have only budgeted expenses.	15.77%
County Highway	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.	18.37%
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.	85.19%
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.	89.19%
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.	91.19%
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.	97.01%
Law Library	There is not as much revenue coming into this fund, and the expenditures had been budgeted to rely on reserve fund balance. This fund is now budgeted to balance expenditures to expected revenue.	65.08%
Vital Records	Expenditures are budgeted over the revenues, but is only using a portion of the reserved fund balance.	24.03%
Tranporation Safety Highway Hire-back	This fund was created in FY2019 and there is one specific traffic fine that is deposited to this fund. There have been no budgeted expenditures since the fund was started.	25.00%
Public Defender Records Automation	This fund was just created in FY2019 and until FY2023 there were no budgeted expenditures. Fund balance is still increasing as we are trying to balance expenditures to revenues.	15.57%
Arrestees Medical Costs	This growth is a result of an increased fee for medical services paid by the inmates.	12.19%

\$18,800,249 – Total Revenues

\$18,800,249 – Total Expenditures



Rents, Misc & Interest - \$309,070
Grants - \$201,139

Miscellaneous Expenses - \$556,326

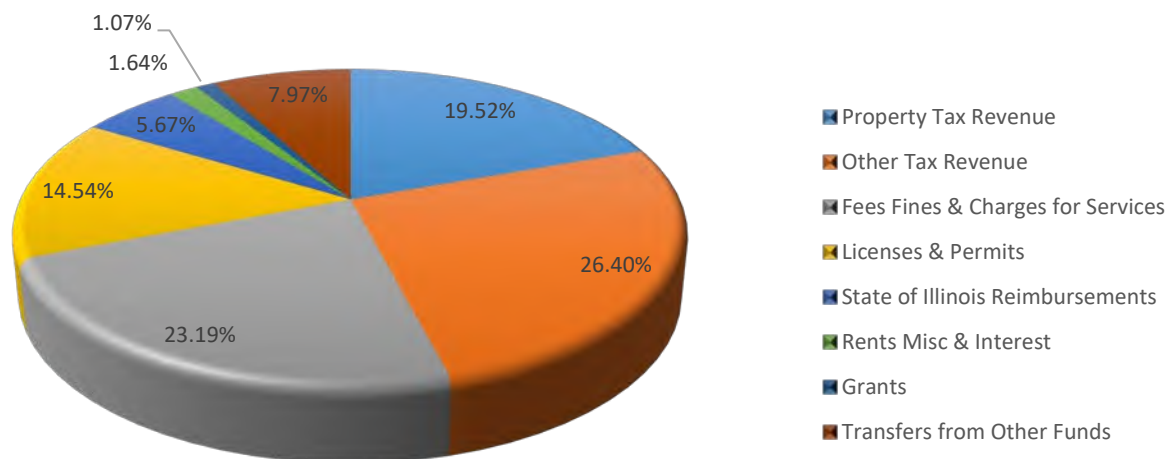
The General Fund budget is balanced per Livingston County Financial Policies. The fund balance at the end of FY2024 is budgeted to be \$13.9 million. This is approximately 74% of operating expenditures. This aligns with the fund policy of a fund balance of at least 50% of operating expenditures.

	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2023 Estimated	FY2024 Budget	\$ Variance	% Variance
Property Tax Revenue	3,171,792	3,280,578	3,465,000	3,472,041	3,670,000	205,000	5.92%
Other Tax Revenue	4,681,095	5,702,200	4,372,000	5,278,077	4,963,000	591,000	13.52%
Fees Fines Charges for Svcs	3,972,433	4,652,552	4,309,406	4,523,874	4,359,635	50,229	1.17%
Licenses & Permits				35,268	2,733,000	2,733,000	
Rents	171,703	170,420	178,340	176,440	176,440	(1,900)	-1.07%
State of Illinois Reimb	875,076	929,428	1,001,988	1,061,092	1,065,690	63,702	6.36%
Grants	235,411	76,274	47,850	136,829	201,139	153,289	320.35%
Miscellaneous Revenues	40,945	48,191	11,230	17,785	11,530	300	2.67%
Interest	3,792	96,251	10,000	175,600	121,100	111,100	1111.00%
Transfers In	879,014	341,135	1,151,565	370,189	1,498,715	347,150	30.15%
TOTAL REVENUES	14,031,261	15,297,029	14,547,379	15,247,195	18,800,249	4,252,870	29.23%
Personnel Services	8,625,061	8,851,274	10,177,158	9,845,772	11,272,013	1,094,855	10.76%
Contractual Services	2,729,387	2,731,933	3,186,754	3,121,749	3,760,370	573,616	18.00%
Commodities	583,266	551,485	657,585	528,326	661,540	3,955	0.60%
Miscellaneous Exp	81,452	83,394	465,882	83,900	556,326	90,444	19.41%
Debt Service	92,220	94,986	0	0	0	0	
Transfers Out	167,015	47,698	60,000	43,386	2,550,000	2,490,000	4150.00%
TOTAL EXPENDITURES	12,278,401	12,360,770	14,547,379	13,623,133	18,800,249	4,252,870	29.23%

FY2024 REVENUE ANALYSIS

The change in revenue for FY2024 reflects an increase of \$4.25 million. This increase is in large part due to new Solar & Wind Farm permitting fees.

FY2024 General Fund Revenues by Category

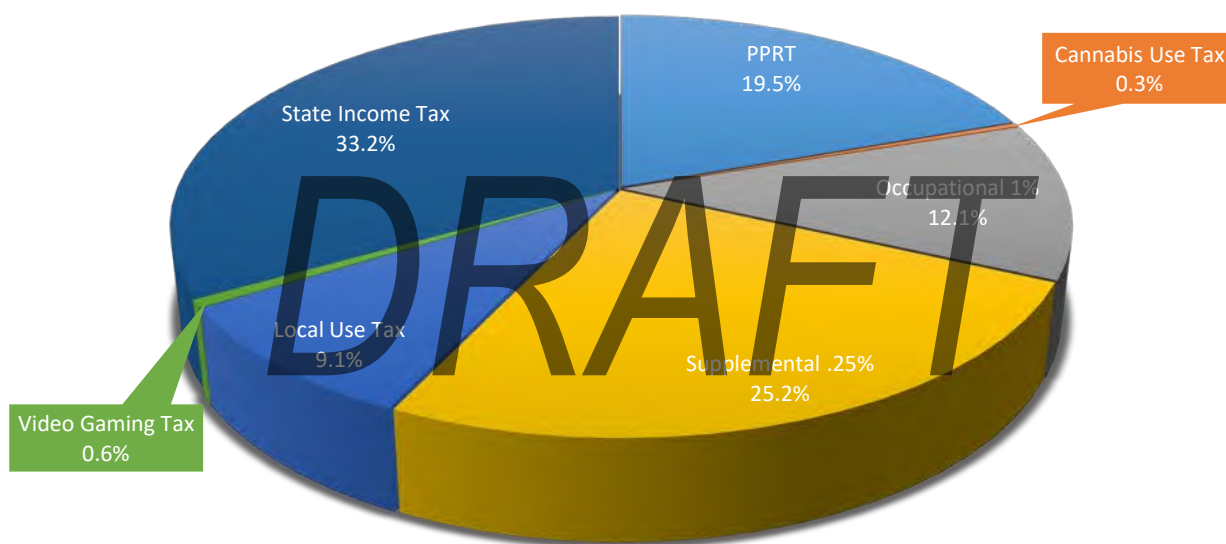


Property Taxes – 5.92% increase

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 FY2024 is due to an overall increase in tax extensions based on inflation as well as new construction. These increases are limited by the lesser of 5% or the Consumer Price Index (CPI). The increase for the 2023 extensions (taxes payable in 2024) was based on the CPI of 5%.

Other Tax Revenue – 13.52% 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. Again in FY2024, 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 FY2024 budget.



Fees, Fines & Charges for Services – 1.17% increase

This increase is slightly lower than last year, but still overall, a large portion of the county's revenue. 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 and the new SAFE-T Act on fees and fines remains uncertain.

State of Illinois Reimbursements – 6.36% 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 FY2024 is due to a COLA adjustment for the State's Attorney, which then effects the salaries of the Public Defender and the Sheriff. There was also an increase in the reimbursement amount to Probation.

Grants – 100%+ increase

In FY2023, some unexpected funding came from the State after the beginning of State fiscal year 2024. A line item was added for our FY2024 in the event that this funding would come again in State FY2025.

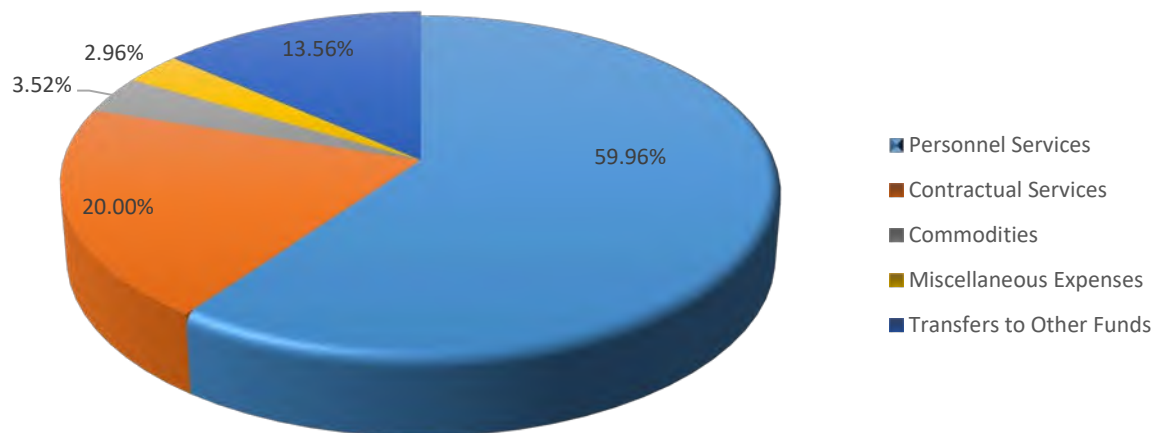
Licenses & Permits (new budgeted revenue category for FY2024)

With the passing of the new state law in regard to commercial wind and solar energy facilities, the County updated their zoning ordinance in order to comply to these new standards. In doing so, the permit fees were increased. In FY2024, this revenue stream includes several commercial solar farms and one wind farm as well as regular zoning permits (which were considered a fee in previous years). This revenue stream is expected to last for only a few years and the fees for the larger commercial farms will be transferred to a Building Maintenance & Asset Recovery Fund.

FY2024 EXPENDITURE ANALYSIS

The change in expenditures for FY2024 reflects an increase of \$4.25 million. This increase is due to increases in personnel costs (increase just over \$1M), contractual services (increase of over \$600K) and a significant increase in Transfers to Other Funds to move the Solar and Wind Farm permit fees to a Building Maintenance & Asset Recovery Fund.

FY2024 General Fund Expenditures by Category



Personnel Costs – 10.76% 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 FY2024 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 were negotiated at the beginning of FY2023. Those increases for FY2024 are as follows:

- Sheriff's Deputies – 5.5% increase
- Correctional Officers – 5.5% increase
- Probation Officers – 2% increase
- Maintenance - \$1.00/hour increase

Until FY2022, staffing levels were to be kept at or below the level of the previous year. Since then, 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	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
County Board Office	1	2	2	1.5
Human Resources	1	1	1	1
Information Technology	1.5	2	2	2
County Clerk/Elections	8	8	8	6
Treasurer	3	3	3	3
Finance	1.5	1.5	1.5	3.5
Assessor	4	4	5	5
Regional Planning/Solid Waste	1.5	1.5	1.5	2
ESDA	.5	.5	.5	.5
Maintenance	9	7	11	11
Sheriff	34	34	34	33
Jail	33	30	38	39
Coroner	2	2	2	2
Circuit Clerk	10	10.5	11	11
States Attorney	9	9	9	9
Public Defender	2.5	2.5	2	3
Circuit Court	3	3	3	3
Jury Commission	.5	.5	.5	.5
Probation	13	12	13	13
Total FTE's	138	134	148	150

Contractual Services – 18% increase

The large increase in contractual services is attributed to inmate services provided at the Jail. The largest increase is in the inmate medical line item as the County will be contracting with a new provider. This increase was just over \$400K. There are also several increases related to annual software maintenance contracts.

Miscellaneous Expense – 19.41% increase

The largest miscellaneous expense is for our Contingency. For FY2024, additional money was added to this line item to account for any expenses related to unexpected grant funding.

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

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Approved</u>
Beginning Fund Balance	6,235,615	7,684,363	9,437,223	10,933,416	12,373,478	13,997,540
Revenues	12,780,406	13,152,247	14,955,893	13,395,814	14,877,006	17,301,534
Transfers In - Pontiac Host	358,362	452,941		799,268		1,162,303
Transfers In - Charge for Services	425,086	426,073	341,135	352,297	370,189	336,412
Total Revenues and Transfers In	13,563,854	14,031,261	15,297,028	14,547,379	15,247,195	18,800,249
Expenditures	12,000,727	12,111,385	12,313,075	14,487,379	13,579,747	16,250,249
Transfers Out	130,262	167,015	47,698	60,000	43,386	2,550,000
Total Expenditures and Transfers Out	12,130,989	12,278,401	12,360,773	14,547,379	13,623,133	18,800,249
Excess (Deficit) of Revenues over (under) Expenditures	1,432,866	1,752,860	2,936,255	0	1,624,062	0
<i>Prior Year Adjustment GASB 84</i>	<i>15,886</i>					
Ending Fund Balance	7,684,367	9,437,223	12,373,478	10,933,416	13,997,540	13,997,540

Beginning Fund Balance for 2024 is the estimated balance as of November 30, 2023.

GENERAL FUND REVENUES BY DEPARTMENT		2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
Dept 000 - General						
	Property Taxes	3,014,180	3,152,356	3,345,000	3,352,041	3,550,000
	Personal Property Replacement Tax	725,605	1,468,155	800,000	1,308,638	968,000
	County Sales Tax	2,304,822	2,448,092	1,990,000	2,345,242	2,300,000
	Video Gaming Tax	27,169	34,084	20,000	32,000	30,000
	Cannabis Use Tax	16,825	17,571	12,000	15,391	15,000
	State Income Taxes	1,606,673	1,734,298	1,550,000	1,576,806	1,650,000
	VVRECJA Reimb for County Svcs	45,895	48,267	49,581	49,581	52,060
	Interest on Investments	3,792	96,251	10,000	175,600	121,100
	Farm Rent	68,477	66,632	68,477	66,577	66,577
	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	8,663	0	0	0	0
	Torrance Avenue Rent	900	10,125	16,200	16,200	16,200
	Workman's Comp Benefits	0	35,989		6,350	
	Other/Miscellaneous	14,924	6,297	5,000	5,000	5,000
	Potential Grants					100,000
	P2D2 Grant	146,915				
	CURE Program Grant	14,189				
Dept 120 - County Clerk						
	County Clerk's Fees and Interest	338,895	336,681	280,375	275,425	280,375
Dept 125 - Elections						
	Election Grants - Federal	16,419	20,739	32,850		3,850
	Election Grants - State	41,966	39,655		23,665	53,289
Dept 130 - Treasurer						
	Penalties and Costs - Collector	157,612	128,222	120,000	120,000	120,000
Dept 140 - Assessor						
	Assessor's Fees	33,489	34,218	33,000	34,000	33,000
	Supervisor of Assessments - Salary Reimb	35,358	35,858	37,150	37,150	38,150
Dept 142 - Regional Planning/Zoning						
	Planning & Zoning Fees	9,445	9,970	6,450	35,268	2,733,000
Dept 200 - Sheriff						
	Sheriff's Town Contracts	40,000	59,999	40,000	60,000	60,000
	Inmate Revenue	2,503,637	3,162,252	2,900,000	3,140,000	2,950,000
	State of IL Reimbursements	12,040	31,218	102,174	154,832	106,805
	Justice Benefits	4,400	4,400	4,000	4,000	4,000
	Court Security Fees		60,237	60,000	59,174	60,000
	Sheriff's Fees, Services & Fines	28,267	35,426	58,000	42,764	42,200
	School Resource Officer Program	152,316	152,841	150,000	152,000	150,000
	STEP Grant Program (Federal)				3,000	29,000
	Donations K-9 Unit	21,785				
	Sheriff Miscellaneous Revenue	4,170	3,711	4,000	4,000	4,000
Dept 230 - ESDA						
	ESDA (Federal)	15,922	15,880	15,000	15,000	15,000
	Multi-Hazard Mitigation (Federal)					
Dept 235 - Animal Control						
	Animal Control Fees	70,350	62,515	58,000	55,320	58,000
Dept 300 - Circuit Clerk						
	Circuit Clerk's Fees & Fines	745,999	644,750	610,000	619,610	610,000
Dept 310 - State's Attorney						
	State's Attorney Salary Reimb	158,993	163,820	166,923	171,148	178,123
	Asst State's Attorneys' Salary Reimb	52,167	48,500	48,500	48,500	48,500
	State's Attorney's Fees		22,855	30,000	16,000	30,000
Dept 320 - Public Defender						
	State of Illinois Grant				95,164	
	Public Defender Salary Reimb	108,484	111,379	113,241	115,462	118,450
	Court Appointed Attorney Fees		18,141	30,000	16,000	30,000
Dept 330 - Circuit Court						
	Reimb for Interpreter Fees	0	655	0	0	0
Dept 350 - Probation Court Services						
	Probation Officer Salary Reimb	22,000	26,000	24,000	24,000	24,000
	Probation Grants In Aid	485,774	511,999	510,000	510,000	551,662
	Probation/Court Services Fees	0	0	0	0	0
Dept 800 - Employee Benefits						
	Miscellaneous Revenue	66	2,194	2,230	2,435	2,530
	Operational Subtotal	13,152,247	14,955,893	13,395,814	14,877,006	17,301,534

GENERAL FUND REVENUES TRANSFERS & OTHER FINANCING SOURCES		2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
Transfers In						
101	Tort Judgment & Liability Insurance Fund	25,000	0	0	0	0
210	Pontiac Host Agreement Fund - Gen Fund	452,941	0	799,268		1,162,303
216	Pontiac Host Agreement Fund - Proactive	150,000	150,000	150,000	150,000	150,000
211	Streator Host Agreement Fund	68,323	50,468	85,175	85,175	44,700
214	Solar Farm Application Fees Fund				17,892	15,000
260	Law Library Fund	2,075	2,032	2,020	2,020	2,633
261	Court Systems Fund	15,000	3,676	0	0	0
262	Circuit Clerk Court Automation Fund	15,000	16,522	17,050	17,050	18,140
263	Court Security Fund	49,712	18,451	0	0	0
264	Probation Services Fee Fund	0	0	0	0	0
265	Victim Coordinator	18,000	20,900	18,000	18,000	23,000
	Maintenance & Child Support Fee Fund	3,000	3,117	3,770	3,770	4,064
281	Arrestee's Medical	7,000	0	0	0	0
285	Coroners Fees Fund	10,000	10,000	5,720	5,720	3,720
290	Circuit Clerk Document Storage Fund	15,000	15,093	16,555	16,555	18,211
292	County Clerk Vital Records Fund	500	0	0	0	0
293	GIS Automation Fund	47,463	50,876	54,007	54,007	56,944
	Total transfers In	879,014	341,135	1,151,565	370,189	1,498,715
Other Financing Sources						
100	Proceeds from insurance settlement	0	0	0	0	0
100	Proceeds from disposal of capital assets	0	0	0	0	0
	Total Other Financing Sources	0	0	0	0	0
	Total transfers in & Other Financing Sources	879,014	341,135	1,151,565	370,189	1,498,715
	Total Revenues (Operating & Transfer)	14,031,261	15,297,029	14,547,379	15,247,195	18,800,249

General Fund Expenditures by Department

<u>Department</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Proposed 2024 Budget</u>	<u>Approved 2024 Budget</u>
Operating Disbursements						
100 - County Board	153,695	147,932	171,550	149,500	171,550	171,550
110 - County Board Office	77,919	95,926	148,294	145,278	152,312	152,312
115 - Human Resources	74,552	81,408	95,685	89,587	98,622	92,972
119 - Information Technology	303,870	350,287	375,308	346,898	308,250	318,073
120 - County Clerk/Recorder	275,002	300,198	326,040	274,744	255,984	256,004
125 - Elections	259,047	311,608	306,685	265,789	309,621	414,621
130 - County Treasurer	172,784	180,995	201,755	197,481	210,466	211,966
135 - Finance	71,046	81,698	98,415	140,059	198,630	203,167
140 - Supervisor of Assessments	238,839	253,407	340,491	309,460	358,152	327,944
141 - Board of Review	19,746	18,027	26,490	20,610	26,490	26,220
142 - Regional Planning/Zoning	55,931	56,536	79,322	97,254	151,049	147,119
143 - Board of Appeals	3,424	3,370	4,610	4,500	4,610	4,610
150 - Maintenance-General	373,404	340,756	430,126	380,424	470,379	482,342
160 - Maintenance-Courthouse	35,137	29,603	38,774	38,000	38,774	40,774
165 - Maintenance-L&JC	57,672	70,644	79,420	78,000	79,420	80,920
168 - Maintenance-Public Safety Complex	127,127	81,808	88,000	90,500	88,000	93,000
175 - Maintenance-Water St. Building	7,204	7,712	16,420	9,750	16,420	16,420
180 - Maintenance-Torrance Ave Building		1,129	3,450	1,425	3,325	3,325
185 - Maintenance-Facilities Systems	446,681	434,945	486,100	450,311	486,100	492,200
490 - Maintenance-Health & Education Bldg	22,950	36,840	59,404	45,100	61,484	61,484
200 - Sheriff	2,349,905	2,401,968	2,715,038	2,640,084	2,870,270	2,890,259
201 - Jail	3,252,614	3,150,884	3,689,769	3,672,633	4,194,273	4,443,557
235 - Animal Control	88,187	86,875	101,340	101,121	114,007	112,938
210 - Coroner	216,137	201,085	208,114	194,999	210,535	210,535
220 - Solid Waste Management	69,977	49,667	85,175	37,880	52,377	44,700
230 - ESDA	22,681	50,476	56,028	31,561	45,387	42,000
300 - Circuit Clerk	348,278	376,866	441,202	418,130	464,074	464,074
310 - State's Attorney	643,927	663,851	720,996	703,407	744,471	747,433
320 - Public Defender	302,701	306,131	313,937	324,743	324,688	353,097
330 - Circuit Court	238,776	287,957	334,059	284,640	338,601	338,601
340 - Jury Commission	16,993	19,621	26,503	18,900	28,063	28,063
350 - Court Services	710,860	712,226	821,485	809,447	829,271	829,271
700-Software Support & Maint Contracts					89,000	89,000
800 - Employee Benefits	781,979	850,618	947,500	946,236	1,327,500	1,327,500
900 - County Miscellaneous & Legislative Sup	292,342	270,019	649,894	261,296	616,036	732,198
Total Operating Disbursements	12,111,385	12,313,075	14,487,379	13,579,747	15,738,191	16,250,249
Non-Operating Disbursements						
Transfer to Vehicle Fund	39,905	47,698	60,000	43,386	50,000	50,000
Transfer to Vehicle Fund (P2D2)	121,140					
Transfer to Building Fund						2,500,000
Transfer to Public Health	5,970					
Total Non-Operating Disbursements	167,015	47,698	60,000	43,386	50,000	2,550,000
TOTAL GENERAL FUND DISBURSEMENTS	12,278,401	12,360,773	14,547,379	13,623,133	15,788,191	18,800,249

Departments with Approved amounts over Proposed for FY2024 Budget	Reason for Increase
Information Technology	Annual Maintenance Agreement for Multi-factor Authentication
County Clerk	Increase for postage costs
Elections	Increases in pay for election judges, overall increase in budget due to Primary and General Election costs, and increases in services contracts for voting equipment and supplies
Treasurer	Increase in postage and training costs
Finance	Salary increase (inadvertantly left off of original proposed allocations) and additional line for payout of comp time at the end of the year
Maintenance	Increase in overtime line item, contractual services for Courthouse, and cleaning supplies for Public Safety Complex
Sheriff/Jail	Additional salary increase for Chief Deputy, increase in overtime line item
Jail	Additional salary for Federal Liason (nurse), inrease in medical contract, consulting fees for negotiation of contract with Feds
State's Attorney	Anticipated salary increase for State's Attorney from the State
Public Defender	Additional salary increase for secretary and added position of Assistant Public Defender
County Miscellaneous	Money added to contingency line item for IT consulting and potential grant expenses

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GENERAL FUND BUDGET DETAIL

			2021	2022	2023	2023	2024
			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
3001	0000	Property Taxes - General Fund	3,014,180	3,152,356	3,345,000	3,352,041	3,550,000
3001	3353	Mobile Home Penalties & Interest	18,648	12,036	10,000	10,000	10,000
3001	3354	RE Penalties & Interest	138,964	116,186	110,000	110,000	110,000
		Total Property Taxes	3,171,792	3,280,578	3,465,000	3,472,041	3,670,000
3010	0000	State of IL PPRT	725,605	1,468,155	800,000	1,308,638	968,000
3020	xxxx	State of IL Taxes	3,955,489	4,234,045	3,572,000	3,969,439	3,995,000
		Total Other Taxes	4,681,094	5,702,200	4,372,000	5,278,077	4,963,000
3500	3437	State of IL Reimb Assessor Salary	35,358	35,858	37,150	37,150	38,150
3500	3442	State of IL Sheriff Salary		24,164	100,674	102,514	105,305
3500	3356	State of IL Asst SA Salary Corrections	47,667	44,000	44,000	44,000	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	158,993	163,820	166,923	171,148	178,123
3500	3415	State of IL Reimb Public Defender	108,484	111,379	113,241	115,462	118,450
3500	3416	State of IL Court Svcs Salary Subsidy	22,000	26,000	24,000	24,000	24,000
3500	3417	State of IL Court Svcs Grants in Kind	485,774	511,999	510,000	510,000	551,662
3500	4319	St of IL Interpreter Reimb		655			
3640	3355	State of IL Reimb Police Training	12,040	7,053		52,118	
3640	3355	IL Dept of Corrections Mileage Reimb	260	0	1,500	200	1,500
		Total State of IL Reimb	875,076	929,428	1,001,988	1,061,092	1,065,690
3653	0000	VVRECJA County Services	45,895	48,267	49,581	49,581	52,060
3630	xxx	County Clerk Fees	338,895	336,681	280,375	275,425	280,375
3657	xxxx	Assessor Fees	33,489	34,218	33,000	34,000	33,000
3651	xxxx	Planning & Zoning Fees	9,445	9,970	6,450		
3640	xxxx	Sheriff Fees	224,723	312,903	312,000	317,938	316,200
3642	0000	Inmate Lodging Out of County		1,120		50,000	50,000
3643	0000	Inmate Lodging Federal	2,503,637	3,161,132	2,900,000	3,090,000	2,900,000
3692	xxxx	Animal Control Fees & Fines	70,350	62,515	58,000	55,320	58,000
3600	xxxx	Circuit Clerk Fees & Fines	745,999	644,750	610,000	619,610	610,000
3600	3411	State's Atty Fees from Circuit Clerk		22,855	30,000	16,000	30,000
3600	3409	Public Defender Fees from Circuit Clerk		18,141	30,000	16,000	30,000
		Total Fees Fines & Charges for Svcs	3,972,433	4,652,552	4,309,406	4,523,874	4,359,635
3651	340x	Solar & Wind Farm Bldg Permits					2,723,550
3651	3401	Improvement Location Permits				35,000	8,000
3651	3403	Variance Permits					400
3651	3404	Zoning Cases					500
3651	3428	Special Use Permits					500
3651	9998	Misc Fees				268	50
		Total Licenses & Permits				35,268	2,733,000
3300	5019	P2D2 Grant	146,915				
3300	8075	CURE Program Grant	14,189				

GENERAL FUND BUDGET DETAIL

		<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimated</u>	<u>2024</u> <u>Budget</u>
3300	0000	State of IL Grant			95,164	100,000
3200	4125	Federal Election Grant	14,419	20,739	3,850	3,850
3200	8076	Federal Election Grant-COVID19	2,000			
3300	4125	State of IL Election Grant	41,966	39,655	29,000	23,665
3200	5022	Federal STEP Grant Program			3,000	29,000
3400	8074	Other Grants-CTCL COVID19 Response				
3300	3434	Multi-Hazard Mitigation Grant				
3500	3418	ESDA Salary Grant	15,922	15,880	15,000	15,000
		Total Grants	235,410	76,274	47,850	136,829
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	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	10,125	16,200	16,200
3821	1100	Rent Farm	68,477	66,632	68,477	66,577
		Total Rents	171,703	170,420	178,340	176,440
380x	xxxx	Investment NOW, CD, MM, Other	3,792	96,251	10,000	175,600
		Total Interest	3,792	96,251	10,000	175,600
3851	0000	Worker's Comp		35,989		6,350
3863	0000	General Fund Miscellaneous	14,924	6,297	5,000	5,000
3840	4726	Donations K-9 Unit	21,785			
3640	3355	Sheriff Miscellaneous	4,170	3,711	4,000	4,000
3691	0000	Vending Machine	66	55	30	63
3859	0000	Credit Card Rebate		2,139	2,200	2,372
		Total Miscellaneous Revenues	40,945	48,191	11,230	17,785
3900	xxxx	Transfers In to General Fund	879,014	341,135	1,151,565	370,189
		Total Transfers In	879,014	341,135	1,151,565	370,189
		REVENUE TOTAL	14,031,260	15,297,029	14,547,379	15,247,195
4101	5001	Elected/Department Official Salaries	1,378,904	1,327,580	1,529,877	1,501,907
4101	5003	Assistant Salaries	361,959	364,667	377,860	340,506
4101	5004	Chief Deputy Salary			90,473	90,473
4101	5008	Command Staff Salary	167,901	116,582		
4110	0000	Full-Time Wages	105,854	125,143	232,543	347,017
						439,478

GENERAL FUND BUDGET DETAIL

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4110 5004 Full-Time Wages Chief Deputy	10,662	8,862	6,000	6,000	6,000
4110 5011 Full-Time Wages Deputies (Clerks)	562,766	634,269	740,816	665,742	712,120
4110 5011 Full-Time Wages Deputies	1,610,064	1,694,174	1,951,834	1,890,000	2,081,721
4110 5012 Full-Time Wages Correctional Officers	1,183,187	1,285,729	1,715,508	1,509,269	1,756,826
4110 5016 Full-Time Wages Transport Officers	77,713	114,729	123,072	135,000	200,367
4110 1263 Full-Time Wages Court Security	247,371	243,193	211,462	232,000	266,317
4110 5013 Full-Time Wages Probation Officers	444,026	428,134	505,378	487,565	497,991
4110 5015 Full-Time Wages Secretary/Admin	529,754	534,185	636,257	573,894	658,669
4110 1265 Full-Time Wages Victim/Witness Coord	15,702	35,261	39,091	39,698	43,535
4110 5020 Full-Time Wages Maint Labor	141,477	112,338	172,468	171,737	191,734
4110 5021 Full-Time Wages Custodians	107,813	155,898	197,619	197,619	207,162
4110 5025 Full-Time Wages GIS Mapping	48,014	51,069	54,007	54,007	56,944
4110 5031 Full-Time Wages Paid Holidays	93,431	127,655			
4110 5035 Comp Time Payout (Deputy Clerks)	5,568	14,513	4,900	3,700	6,600
4110 5035 Contract Time Payout	263,740	172,246	154,500	154,500	154,500
4110 5036 Full-Time Wages Vacation Comp			16,512	17,090	21,872
4110 5099 Administrative Leave Pay	6,396				
4120 0000 Part-Time Wages	65,555	54,149	97,663	65,514	92,812
4120 5015 Part-Time Wages Secretary/Admin	2,417	109	7,800		
4120 1263 Part-Time Wages Court Security				30,000	21,728
4120 5016 Part-Time Wages Transport Officers	80,895	76,245	75,000	70,000	54,000
4120 5032 Part-Time Wages Bailiffs	5,353	7,622	9,386	7,000	9,386
4120 5168 Part-Time Wages Seasonal/Temp	2,720	3,117	3,302	3,000	4,100
4130 0000 Overtime Wages	195,295	195,498	139,000	201,200	122,989
4130 4727 Overtime Wages - Investigations					40,000
4130 5016 Overtime Wages Transport Officers	61,360	58,450	70,000	70,000	70,000
4130 5019 Overtime P2D2	6,592				
4130 5022 Overtime STEP Grant				3,000	29,000
4131 0000 On-Call Pay	3,715	6,360	8,000	500	5,000
4140 xxxx Board Per Diems	38,272	37,112	41,080	36,410	41,080
4141 0000 Committee Work	28,190	23,490	36,000	25,000	36,000
4142 0000 Jury Commission Per Diem	282	282	750	5,000	750
420x 0000 Health Dental Vision Life Ins	768,320	836,841	923,000	908,424	1,303,000
4212 0000 Employee Development Program	3,792	5,772	6,000	3,000	6,000
Total Personnel Costs	8,625,060	8,851,275	10,177,158	9,845,772	11,272,013
4143 xxxx Election Judge Services	49,621	83,941	66,000	38,352	133,800
4301 xxxx Consulting Services	39,527	3,893	22,383	5,800	64,800
4302 0000 Data Processing Services	61,845	66,465	75,800	76,852	81,383
4303 0000 Audit Services	87,050	88,950	92,950	90,450	92,950
4304 xxxx Legal Services	112,753	141,649	180,500	169,000	148,500
4305 xxxx Other Prof/Technical Services	70,718	49,397	113,050	82,274	106,400
4308 0000 Judges Salaries Paid to State	1,403	1,304	1,800	1,267	1,800
4309 xxxx Juror Expenses	16,568	14,540	52,000	16,700	52,000
4313 xxxx Maintenance & Repairs	157,906	115,127	152,408	139,450	161,384

GENERAL FUND BUDGET DETAIL

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4315 0000 Rent	36,000	36,000	36,500	42,000	45,500
4316 0000 Life Safety	33,180	31,373	45,750	33,500	45,750
4317 xxxx Service Contracts	245,774	247,587	223,346	247,866	273,134
4319 xxxx Other Property Services	10,063	10,579	11,000	11,306	11,000
4320 0000 Meetings/Training/Travel	80,122	84,680	166,870	130,765	166,500
4324 0000 Inmate Meals	294,572	328,252	320,000	340,152	350,000
4326 xxxx Inmate Medical	667,698	623,357	710,327	848,775	1,116,999
4330 xxxx Telephone/Cell Phone	56,107	78,636	86,220	83,033	85,420
4332 xxxx Printing Services	19,081	23,048	63,600	41,390	31,100
4334 xxxx Dues & Memberships	15,115	14,508	17,150	15,083	17,900
434x 0000 Client Services	21,133	19,796	30,000	28,000	30,000
4350 xxxx Court Appointed Medical	8,180	42,360	30,000	25,000	30,000
4353 0000 Autopsy Services	99,328	84,189	70,000	70,000	70,000
4399 xxxx Operating Exp (Services)	2,535	1,440	2,000	3,815	1,750
4403 xxxx Election Supply Services	80,813	89,960	91,000	91,608	126,100
4404 0000 Voter Registration Services	15,615	15,957	40,000	39,000	24,000
443x 3351 Utilities - Water St	13,863	15,340	17,000	16,213	18,000
443x 4160 Utilities - Courthouse	34,528	43,019	40,500	40,209	42,500
443x 4165 Utilities - Law & Justice Center	123,484	109,039	130,000	111,643	128,000
443x 4168 Utilities - Public Safety Complex	227,863	208,516	244,100	233,091	248,100
443x 4180 Utilities - Torrance Ave		10,192	15,600	8,478	12,700
443x 4190 Utilities - Health Building	46,943	48,839	38,900	40,677	42,900
Total Contractual Services	2,729,388	2,731,933	3,186,754	3,121,749	3,760,370
4211 0000 Employee Appreciation	11,053	6,908	13,750	8,415	13,000
4322 0000 Mileage Expense	24,616	20,299	30,750	20,300	30,750
4325 0000 Prisoner Board & Care Supplies	57,607	40,043	85,000	45,000	85,000
4331 0000 Postage & Shipping	19,398	22,852	23,930	22,322	24,150
4333 0000 Publications/Subscriptions	190	436	640	456	1,000
4399 xxxx Operating Expenses	55,239	30,895	31,050	23,750	32,300
4401 xxxx Office Supplies	129,286	137,867	157,045	132,577	155,545
4403 xxxx Election Supplies	23,492	18,454		1,446	
4405 0000 Tax Bill Supplies	17,371	19,927	21,000	20,000	22,000
4410 0000 Books	27,710	25,458	25,000	25,000	25,000
4440 0000 Cleaning Supplies	13,703	25,600	15,125	20,500	18,500
4480 xxxx Uniform & Medical Reimb Expenses	121,971	137,421	157,900	139,800	157,900
4490 xxxx Other Supplies	81,630	65,324	96,395	68,760	96,395
4504 xxxx Equipment					
Total Commodities	583,266	551,485	657,585	528,326	661,540
4698 xxxx Capital Lease/Interest	92,220	94,986			
Total Debt Service	92,220	94,986	0	0	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

GENERAL FUND BUDGET DETAIL

		2021	2022	2023	2023	2024
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4699	4410 Community Outreach		2,994	7,000	3,500	7,000
4699	4694 Regional Office of Education	49,320	50,400	50,400	50,400	50,400
4699	9999 Contingency			378,482		468,926
	Total Miscellaneous Expenses	81,452	83,394	465,882	83,900	556,326
4700	1209 Transfer Out to Vehicle Fund	161,045	47,698	60,000	43,386	50,000
4700	1212 Transfer Out to Bldg Maint & Asset Recovery					2,500,000
4700	3332 Transfer Out to Public Health	5,970				
	Total Transfers to Other Funds	167,015	47,698	60,000	43,386	2,550,000
EXPENDITURE TOTAL		12,278,401	12,360,771	14,547,379	13,623,133	18,800,249

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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.

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Department: 000 General

Responsible Official: County Board

Division: General Administration

		2021	2022	2023	2023	2024
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-000-3001-0000	Property Taxes	3,014,180	3,152,356	3,345,000	3,352,041	3,550,000
	Total Property Taxes	3,014,180	3,152,356	3,345,000	3,352,041	3,550,000
100-000-3010-0000	State of IL PPRT	725,605	1,468,155	800,000	1,308,638	968,000
100-000-3020-3201	State of IL Occupational 1%	578,663	674,289	440,000	645,242	600,000
100-000-3020-3202	State of IL Supplemental .25%	1,214,161	1,350,063	1,100,000	1,200,000	1,250,000
100-000-3020-3203	State of IL Local Use Tax	511,998	423,740	450,000	500,000	450,000
100-000-3020-3204	State Income Tax	1,606,673	1,734,298	1,550,000	1,576,806	1,650,000
100-000-3020-3205	State of IL Video Gaming Tax	27,169	34,084	20,000	32,000	30,000
100-000-3020-3209	State of IL Cannabis Use Tax	16,825	17,571	12,000	15,391	15,000
	Total Other Taxes	4,681,095	5,702,200	4,372,000	5,278,077	4,963,000
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	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	10,125	16,200	16,200	16,200
100-000-3821-1100	Rent Farm	68,477	66,632	68,477	66,577	66,577
	Total Rents	171,703	170,420	178,340	176,440	176,440
100-000-3653-0000	VVRECJA County Services	45,895	48,267	49,581	49,581	52,060
	Total Fees Fines & Charges for Svcs	45,895	48,267	49,581	49,581	52,060
100-000-3300-0000	Potential State of IL Grants					100,000
100-000-3300-5019	P2D2 Grant	146,915	0	0	0	0
100-000-3300-8075	CURE Program Grant	14,189	0	0	0	0
	Total Grants	161,103	0	0	0	100,000
100-000-3800-1100	Interest IL Funds	2,148	93,918	8,000	155,000	100,000

100-000-3802-1100	Interest Money Market	1,474	2,242	1,800	6,400	6,000
100-000-3803-1100	Interest NOW	170	91	200	200	100
100-000-3809-0000	Interest iPrime				14,000	15,000
	Total Interest	3,792	96,251	10,000	175,600	121,100
100-000-3851-0000	Worker's Comp		35,989		6,350	
100-000-3863-0000	General Fund Miscellaneous	14,924	6,297	5,000	5,000	5,000
	Total Miscellaneous Revenues	14,924	42,286	5,000	11,350	5,000
100-000-3900-1101	Transfer In - Tort Judgment	25,000				
100-000-3900-1210	Transfer In - Pontiac Host	452,941		799,268		1,162,303
100-000-3900-1211	Transfer In - Streator Host	68,323	50,468	85,175	85,175	44,700
	Transfer In - Solar Farm					
100-000-3900-0214	Application Fees				17,892	15,000
100-000-3900-1260	Transfer In - Law Library	2,075	2,032	2,020	2,020	2,633
100-000-3900-1261	Transfer In - Court Systems	15,000	3,676			
100-000-3900-1262	Transfer In - Court Automation	15,000	16,522	17,050	17,050	18,140
100-000-3900-1263	Transfer In - Court Security	49,712	18,451			
	Transfer In - Victim					
100-000-3900-1265	Coordinator	18,000	20,900	18,000	18,000	23,000
	Transfer In - Maint & Child					
100-000-3900-1266	Support	3,000	3,117	3,770	3,770	4,064
	Transfer In - Arrestee's Medical					
100-000-3900-1281	Costs	7,000	0	0	0	0
100-000-3900-1285	Transfer In - Coroner's Fees	10,000	10,000	5,720	5,720	3,720
100-000-3900-1290	Transfer In - Document Storage	15,000	15,093	16,555	16,555	18,211
100-000-3900-1292	Transfer In - Vital Records	500	0	0	0	0
100-000-3900-1293	Transfer In - GIS Automation	47,463	50,876	54,007	54,007	56,944
100-000-3900-3310	Transfer In - Proactive	150,000	150,000	150,000	150,000	150,000
	Total Transfers In	879,015	341,135	1,151,565	370,189	1,498,715
	REVENUE TOTAL	8,971,707	9,552,915	9,111,486	9,413,278	10,466,315
100-000-4700-1209	Transfer Out - Vehicle Fund	161,045	47,698	60,000	43,386	50,000
	Transfer Out - Bldg & Asset					
100-000-4700-1212	Replacement					2,500,000
	Transfer Out - Comm Dev					
100-000-4700-1218	Block Grant	1				
100-000-4700-3332	Transfer Out - Public Health	5,970				
	Total Transfers Out	167,016	47,698	60,000	43,386	2,550,000
	EXPENDITURE TOTAL	167,016	47,698	60,000	43,386	2,550,000

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.
- Property tax represents the next largest source of revenue. The increase in property tax for FY2024 was 5.92% or \$205,000.

- 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.

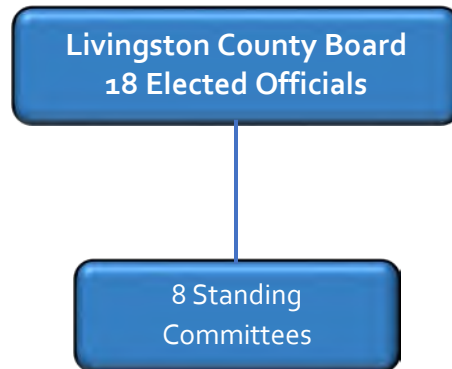
FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$12,373,478	\$13,997,540	\$13,997,540

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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 2024 BOARD APPROVED BUDGET

Department: 100 County Board

Department Official: James Carley, County Board Chair

Division: General Administration

		2021	2022	2023	2023	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2024 Budget</u>
100-100-4140-0000	County Board Per Diem	19,210	18,740	18,000	16,000	18,000
100-100-4141-0000	Committee Work	28,190	23,490	36,000	25,000	36,000
	Total Personnel Costs	47,400	42,230	54,000	41,000	54,000
100-100-4303-0000	Audit	87,050	88,950	92,950	90,450	92,950
100-100-4334-0000	Dues & Memberships	1,050	1,050	2,000	1,050	2,000
	Total Contractual Svcs	88,100	90,000	94,950	91,500	94,950
100-100-4322-0000	Mileage	13,026	11,117	17,000	13,000	17,000
100-100-4399-0000	Operating Expense	5,169	4,585	5,600	4,000	5,600
	Total Commodities	18,195	15,702	22,600	17,000	22,600
EXPENDITURE						
TOTAL		153,695	147,932	171,550	149,500	171,550

REVENUE/EXPENDITURE ANALYSIS

- The County Board budget includes the costs of per diems and mileage for County Board Members
- Dues & Memberships include memberships to the Illinois Association of County Board Members (IACBM) and National Association of County Officials (NACO). Over the last few years United Counties Council of Illinois (UCCI) has covered the cost of the NACO membership, and this expense has not been incurred. Future contributions by UCCI are not guaranteed.
- 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.

Indicator	2021	2022	2023	2024 Budgeted
County Tax Rate (at or below previous year)	\$1.11537	\$1.07701	\$1.04905	\$1.00544
Fund Balance Ratio (between 1.5 and 2.0)	1.729	1.7315	1.5755	.9337

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SOFTWARE SUPPORT & MAINTENANCE (DEPARTMENT 700)

Submitted by: Diane Schwahn, Livingston County Finance Director

Software Support & Maintenance department was approved by the Finance Committee to be recognized as a department in the FY2024 Budget.

This department falls under the umbrella of the County Board and was created in order to more accurately track the expenses related to software maintenance contracts. This specifically covers contracts for software that is used county-wide or for the benefit of all county employees.

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Department: 700 Software Support & Maint Contracts

Department Official: James Carley, County Board Chair

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-700-4317-0000	Support/Maint Contracts	0	0	0	0	89,000
	Total Contractual Svcs	0	0	0	0	89,000
EXPENDITURE TOTAL		0	0	0	0	89,000

REVENUE/EXPENDITURE ANALYSIS

- The following table shows the maintenance contracts that were moved to this department for FY2024.

System	Contract
Cash Management	Yearly support for cash receipting software
Financial Edge	Yearly support for County Financial System
Visibility Software	Yearly subscription for Cyber Talent
Open Sesame	Yearly subscription for Learning Management System
Net@Work	Yearly maintenance/support for payroll system
Business Automation Specialists	Yearly support for Timekeeping system
Motorola Solutions	Yearly support for Spillman (law enforcement/court)

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 2024 BOARD APPROVED BUDGET

Department: 900 County Misc & Legislative Support

Department Official: James Carley, County Board Chair

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-900-4110-0000	Department Salaries	83,483	81,509	150,000	150,000	136,500
100-900-4110-5036	Full-time Wages- Vacation Comp			16,512	17,090	21,872
	Total Personnel Costs	83,483	81,509	166,512	167,090	158,372
100-900-4305-4808	Prof Svcs - Leadership Training	8,428	0	8,500	0	8,500
100-900-4319-4328	Property Taxes	10,063	10,579	11,000	11,306	11,000
	Total Contractual Svcs	18,490	10,579	19,500	11,306	19,500
100-900-4490-8076	Other Supplies-COVID- 19	18,828				
	Total Commodities	18,828	0	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		2,544	5,000	2,500	5,000
100-900-4699-4694	Misc Exp-Reg Office of Education	49,320	50,400	50,400	50,400	50,400
100-900-4699-9999	Misc Exp-Contingency	0	0	378,482	0	468,926
	Total Misc Exp	79,320	82,944	463,882	82,900	554,326
100-900-4698-0000	Capital Lease-Purchase	71,194	76,429			
100-900-4698-1960	Capital Lease-Purchase- Interest	21,026	18,557			
	Total Debt Service	92,220	94,986			
EXPENDITURE						
TOTAL		292,341	270,019	649,894	261,296	732,198

REVENUE/EXPENDITURE ANALYSIS

- Personnel Services for FY2024 have been budgeted to cover any unexpected retirement payouts that could occur in FY2024. 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.

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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 2024 BOARD APPROVED BUDGET

Fund: 227 Transportation Safety Highway Hire-back
Responsible Official: James Carley, County Board Chair

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
227-000-3656-0000	Transportation Safety Fees	250	0	250	250	250
	Total Fees Fines & Charges for Svcs	250	0	250	250	250
227-000-3801-1227	Interest NOW					
	Total Interest	0	0	0	0	0
REVENUE TOTAL		250	0	250	250	250
EXPENDITURE TOTAL		0	0	0	0	0

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.

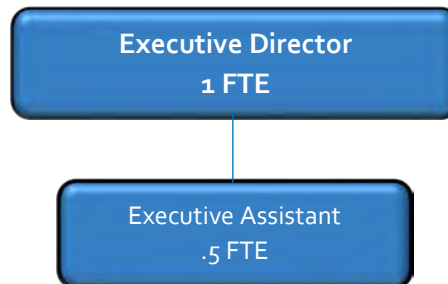
FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$750	\$1,000	\$1,250

DRAFT

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: 1.5 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 2024 BOARD APPROVED BUDGET

Department: 110 County Board Office

Department Official: Alina Hartley, Executive Director

Division: General Administration

		2021	2022	2023	2023	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2024</u>
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-110-4101-5001	Executive Director	70,968	79,253	95,369	93,353	96,289
100-110-4110-0000	Full-time Wages		7,310	41,925	41,925	45,023
	Total Personnel Costs	70,968	86,563	137,294	135,278	141,312
	Meetings Training					
100-110-4320-0000	Travel	969	2,922	4,500	3,500	4,500
100-110-4334-0000	Dues & Memberships	1,600	1,600	1,600	1,600	1,600
	Total Contractual Svcs	2,569	4,522	6,100	5,100	6,100
100-110-4401-0000	Office Supplies	4,382	4,841	4,900	4,900	4,900
	Total Commodities	4,382	4,841	4,900	4,900	4,900
EXPENDITURE						
TOTAL		77,919	95,926	148,294	145,278	152,312

REVENUE/EXPENDITURE ANALYSIS

- Personnel costs were increased based on the annual wage adjustment approved by the County Board.
- 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 9/30/2023	Anticipated Completion
Health & Education Phase II Parking	Complete	
Implementation of Social Media Platform	Complete	
Law & Justice Center ADA Resolution	In Progress	6/30/2024
Health & Education Drive-Thru Facility	Bidding	11/30/2024
Historic Courthouse Roof Replacement	In Design	11/30/2024
County Website Overhaul	Planning	6/30/2024

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.
- Continually 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.

- Upgrade the Time & Attendance System to improve efficiency in the collection of time and maintaining accurate accrual balances.
- Continue to develop a Succession Planning model.
- Continue to develop a Career Pathing model.

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Department: 115 Human Resources

Department Official: Ginger Harris, Human Resources Director

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-115-4101-5001	Human Resources Director	59,469	66,213	75,285	75,285	78,222
	Total Personnel Costs	59,469	66,213	75,285	75,285	78,222
100-115-4301-0000	Consulting Svcs	0	788	800	0	800
100-115-4305-0000	Other Prof/Tech Svcs	798	772	900	1,049	1,000
100-115-4320-0000	Meetings Training Travel	2,083	1,893	4,000	2,000	3,500
100-115-4332-0000	Printing	4,966	5,390	7,500	2,000	2,000
100-115-4334-0000	Dues & Memberships	3,796	3,974	4,000	4,000	4,500
	Operating Exp-Employment					
100-115-4399-4391	Testing	1,215	1,440	2,000	1,500	1,750
	Total Contractual Svcs	12,858	14,257	19,200	10,549	13,550
100-115-4331-0000	Postage & Shipping	192	191	300	200	300
100-115-4399-4803	Operating Exp-Service Awards	700	0	0	0	0
100-115-4401-0000	Office Supplies	1,333	747	900	800	900
	Total Commodities	2,225	938	1,200	1,000	1,200
EXPENDITURE TOTAL		74,552	81,408	95,685	86,834	92,972

REVENUE/EXPENDITURE ANALYSIS

- With the implementation of Cyber Recruiter, an online recruiting and application tool, the printing costs have reduced considerably.
- Small adjustments have been made within the individual budget lines to account for more online training versus in person, which reduces travel expenses; a slight increase in Membership Dues, and a slight increase in Other Professional Services.
- The service awards category has been moved to the Employee Benefits department at the beginning of FY2022.

PERFORMANCE INDICATORS

Indicator	2020	2021	2022	2023 Estimated
New Hires Processed	32	39	53	52
Health Insurance Coverage Updates Processed	220	224	224	225
FMLA Requests Processed	13	9	8	10
Workman's Compensation Claims Processed	11	15	12	9
Union Contracts Settled	4	0	2	3
Participants in 457 Plan	29	27	27	26
Participants in IMRF Voluntary Contributions	25	32	45	46

DRAFT

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. The County will pay 80% of the employee's premium and 50% of the premium for dependent coverage.
- **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 will pay 80% of the employee's premium.
- **Vision Insurance** - The County offers VSP for their vision insurance. There is one plan for vision and the county will pay 80% of the employee's premium.
- **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.
- **Voluntary Accident Insurance** – The County offers Accident Insurance as a supplemental insurance to the employees. Employees can choose to cover themselves, their spouses, and/or their children. Voluntary Accident Insurance is through Mutual of Omaha.
- **Voluntary Critical Illness Insurance** – The County offers Critical Illness Insurance as a supplemental insurance. The employees can choose to cover themselves and their spouses. Voluntary Critical Illness Insurance is through Mutual of Omaha.

GOALS AND OBJECTIVES

- Continue to explore employee benefits that contribute 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 2024 BOARD APPROVED BUDGET

Department: 800 Employee Benefits

Department Official: Ginger Harris, Human Resources Director

Division: Employee Benefits

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-800-3691-0000	Vending Machines	66	55	30	60	30
100-800-3859-0000	Credit Card Rebate		2,139	2,200	2,372	2,500
	Total Miscellaneous					
	Revenue	66	2,194	2,230	2,432	2,530
	REVENUE TOTAL	66	2,194	2,230	2,432	2,530
100-800-4205-0000	Gen Fund Hlth Ins-ER Share	765,741	834,308	920,000	905,774	1,300,000
100-800-4207-0000	Gen Fund Life Ins-ER Share	2,579	2,533	3,000	2,650	3,000
100-800-4210-0000	Emp Wellness/Assistance	0	0	0	0	0
	Employee Development					
100-800-4212-0000	Program	3,792	5,772	6,000	3,000	6,000
	Total Personnel Costs	772,113	842,613	929,000	911,424	1,309,000
100-800-4317-0000	Service Contracts				23,062	
	Total Contractual Services				23,062	0
100-800-4211-0000	Emp Incentive/Appreciation	9,866	1,454	11,750	5,000	11,750
100-800-4399-4803	Op Exp-Service Awards		6,552	6,750	6,750	6,750
	Total Commodities	9,866	8,005	18,500	11,750	18,500
	EXPENDITURE TOTAL	781,979	850,618	947,500	946,236	1,327,500

REVENUE/EXPENDITURE ANALYSIS

- In FY2020 the County started a new credit card program which offers a rebate program. 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 Incentive/Appreciation Program, the Employee Development Program (to cover the costs of county-wide training courses), and also the new Employee Service Awards program.
- The increase in the Employer Share of Health insurance is due to the County Board's approval of a contribution of 50% to dependent premiums.

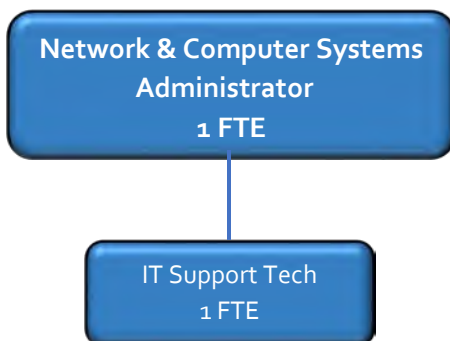
PERFORMANCE INDICATORS

Indicator	2020	2021	2022	2023
Annual Premium paid by County per employee	\$7,520.88	\$7,240.32	\$8,262.88	\$8,681.52
Employees Eligible for Health, Dental, Vision	170	175	181	182
Employees Enrolled in Insurance	142	140	139	140

DRAFT

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 2024 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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
	Information Technology					
100-119-4101-5001	Director	96,411	99,701	102,940	102,940	105,881
100-119-4110-0000	Full-Time Wages	22,371	36,324	40,618	40,618	43,554
100-119-4120-0000	Part-time Wages	10,253	0	0	0	0
	Total Personnel Costs	129,034	136,025	143,558	143,558	149,435
100-119-4301-0000	Consulting Svcs	512	0	6,000	0	6,000
100-119-4302-0000	Data Processing Svcs	535	735	800	740	800
	Other Prof/Tech Svcs-					
100-119-4305-4502	Comp/Website	5,819	5,372	6,000	5,500	6,000
	Service Contracts-Enterprise					
100-119-4317-4403	Systems	90,472	127,952	105,000	110,000	41,888
100-119-4320-0000	Meetings Training Travel	95	96	3,000	0	3,000
100-119-4330-0000	Telephone	38,789	36,932	40,000	38,000	40,000
100-119-4330-4330	Cell Phone	875	600	900	600	900
	Total Contractual Svcs	137,097	171,687	161,700	154,840	98,588
100-119-4331-0000	Postage & Shipping	0	0	250	0	250
100-119-4401-0000	Office Supplies	0	216	1,300	300	1,300
100-119-4401-4401	Copy Machine Paper	11,285	12,071	13,500	12,000	13,500
	Other Supplies Enterprise					
100-119-4490-4403	Systems	22,390	5,063	10,000	6,000	10,000
	Other Supplies Comp					
100-119-4490-4501	Software	600	89	4,500	200	4,500

100-119-4490-4602	Other Supplies Comp					
	Hardware	3,464	25,136	40,500	30,000	40,500
	Total Commodities	37,739	42,575	70,050	48,500	70,050
	EXPENDITURE TOTAL	303,870	350,287	375,308	346,898	318,073

REVENUE/EXPENDITURE ANALYSIS

- The increase in Personnel Costs is due to the wage increase approved by the County Board.
- Contractual services was decreased for FY2024 as many of the Software Maintenance Contracts were moved to a new department. This was to better track the contracts and their increases.

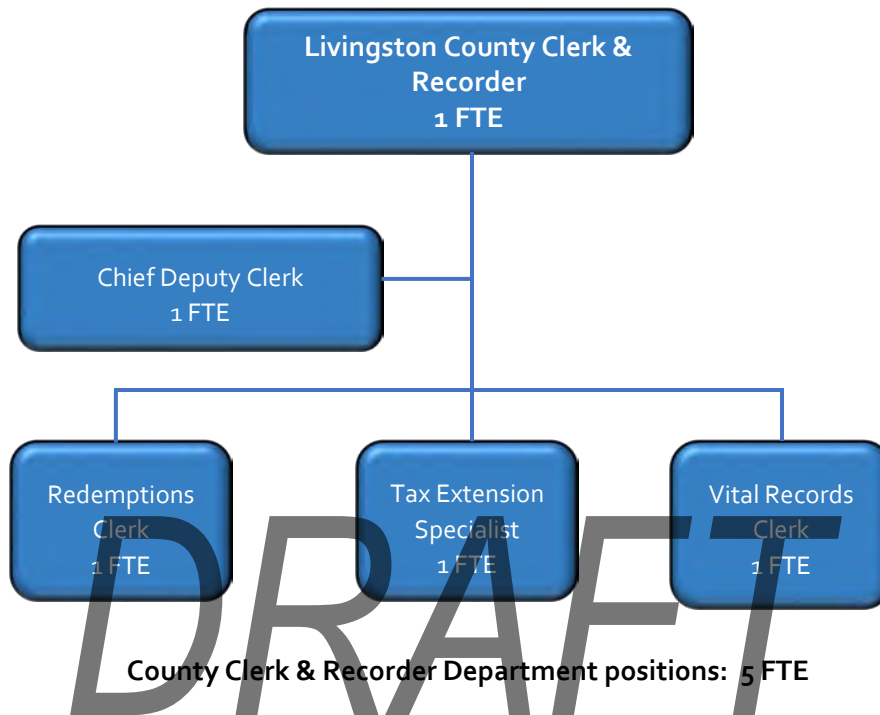
PERFORMANCE INDICATORS

Project	Outcome
Spillman Updates	Updated Spillman to 2023.1 and 2023.2
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
Downtown Cameras	Replaced cameras as needed
Public Safety Complex Spillman migration	Upgraded and moved Spillman to the new server
Guard 1 Upgrade	Maintain and upgrade the jail tracking software
Phone System Updates	Upgraded Mitel phone systems
Jail Door Project	Upgraded the jail door system at the Public Safety Complex

Systems Supported	FY2023 Estimated
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	6
Email accounts	203
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.



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
- **Security of Citizen Information** – The County Recorder has implemented security measures to protect citizens against the possibility of fraudulent activity with their recorded information. The security measures include: the redaction of social security numbers on the office's computer system and on the web to help eliminate the possibility of inappropriate use (the original documents are not altered in any way); a **free subscription service (www.Property Fraud Alert.com)** offering personal notification to the subscriber via email, or telephone call if a document is recorded in their name; and the requirement of a completed application and photo identification to obtain information or copies of original military records.
- **Data Access** – The County Recorder maintains and offers the following services for searching records on line, (1) **Laredo**, a subscription-based service for searching land records and (2) **Tapestry**, a pay as you go search service for land records. The County Clerk's side offers an 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 2024 BOARD APPROVED BUDGET

Department: 120 County Clerk

Department Official: Kristy Masching, County Clerk & Recorder

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023</u>	<u>2023</u>	<u>Approved</u>
					<u>Adjusted Budget</u>	<u>Estimated</u>	<u>2024 Budget</u>
100-120-3630-0000	Fees County Clerk	338,505	336,268	280,000	280,000	275,000	280,000
	Fees County Clerk-						
100-120-3630-3340	Red Acct Int	28	22	25	25	25	25
	Fees County Clerk-						
100-120-3630-3423	Garnishment	363	390	350	350	400	350

	Total Fees Fines & Charges for Svcs	338,895	336,681	280,375	280,375	275,425	280,375
	REVENUE TOTAL	338,895	336,681	280,375	280,375	275,425	280,375
100-120-4101-5001	County Clerk	71,075	72,070	74,300	74,300	74,300	76,300
100-120-4110-5011	Deputies Salaries	175,542	200,835	219,260	176,736	176,736	151,804
100-120-4110-5035	Contract Payout	2,916	3,818	800	800	800	800
100-120-4110-5099	Administrative Leave	752					
	Total Personnel Costs	250,285	276,723	294,360	251,836	251,836	228,904
100-120-4302-0000	Data Processing Svcs	8,411	8,513	10,000	10,000	9,000	10,000
	Meetings Training						
100-120-4320-0000	Travel	1,086	1,114	2,000	2,000	1,200	2,000
100-120-4334-0000	Dues & Memberships	500	500	1,000	1,000	500	1,000
	Total Contractual Services	9,998	10,127	13,000	13,000	10,700	13,000
100-120-4331-0000	Postage & Shipping	5,003	5,573	6,680	6,680	6,000	6,700
100-120-4401-0000	Office Supplies	5,333	4,853	7,400	7,400	5,000	7,400
	Office Supplies -						
100-120-4401-4402	Bookkeeping	4,383	2,922	4,600	1,208	1,208	
	Total Commodities	14,719	13,348	18,680	15,288	12,208	14,100
	EXPENDITURE TOTAL	275,002	300,198	326,040	280,124	274,744	256,004

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 6 full time equivalents, including the County Clerk. Personnel costs are 90% of this department's fiscal year 2023 operating budget and reflect an increase of \$1.50/hr. approved by the County Board effective December 1, 2023. 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.

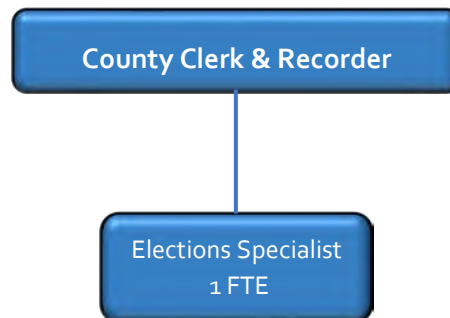
PERFORMANCE INDICATORS

	Indicator	2020	2021	2022	2023 Thru 8/31/23
Recording	Paper Documents	6,791	7,740	5,768	2,702
	E-Recording	0	160	955	1,064
	# of Laredo Users	16	23	29	25
	Property Fraud Alert	31	75	125	162
Redemptions	Parcels Redeemed	264	221	199	136
Tax Extension	Taxing Districts	206	204	204	205
Vital Records	Marriage Licenses Issued	165	175	175	94
	Birth Certificates # Certified Copies Issued	1,351	2,288	1,363	949
	Marriage Certificates # Certified Copies Issued	851	997	848	486
	Death Certificates # Certified Copies Issued	2,408	3,110	3,745	2,163

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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.

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Department: 125 Elections

Department Official: Kristy Masching, County Clerk & Recorder

Division: General Administration

		2021	2022	2023	2023	Approved
		Actual	Actual	Budget	Estimated	2024
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-125-3200-4125	Federal Grant-Elections	14,419	20,739	3,850	0	3,850
100-125-3200-8076	Federal Grant-COVID-19	2,000				
100-125-3300-4125	State of IL Grant-Elections	41,966	39,655	29,000	23,665	53,289
	Other Grants-CTCL					
100-125-3400-8074	COVID-19 Response					
	Total Grants	58,385	60,394	32,850	23,665	57,139

REVENUE TOTAL

100-125-4110-5011	Deputies Salaries	33,304	36,752	39,385	39,385	42,321
100-125-4110-5035	Contract Payout	1,982	5,588	3,600	2,400	4,100
	Total Personnel Costs	35,286	42,340	42,985	41,785	46,421
100-125-4143-4103	Election Judge (Primary)	0	38,780	15,000	925	66,900
100-125-4143-4104	Election Judge (General)	49,621	45,162	51,000	37,427	66,900
	Total Election Personnel					
	Costs	49,621	83,941	66,000	38,352	133,800
	Service Contracts-Computer					
100-125-4317-4501	Software	20,000	23,100	22,200	22,200	38,000

	Service Contracts-Computer					
100-125-4317-4602	Hardware	12,673	11,600	14,000	14,323	16,300
100-125-4332-4103	Primary Election Printing	0	4,510	7,500	221	7,500
100-125-4332-4104	General Election Printing	3,354	4,244	6,500	1,169	6,500
100-125-4403-4103	Election Supplies (Primary)	38,912	45,299	43,000	46,608	62,500
100-125-4403-4104	Election Supplies (General)	41,901	44,661	48,000	45,000	63,600
100-125-4404-0000	Voter Registration & Fees	15,615	15,957	40,000	39,000	24,000
	Total Contractual Services	132,454	149,370	181,200	168,521	218,400
100-125-4401-4751	County Supplies	378	167	500	0	0
100-125-4403-4107	State Election Grants	1,125	803		1,446	
100-125-4403-4108	Federal Election Grants	22,367	17,651	0	0	0
100-125-4490-0000	Election Equipment	15,685	17,335	16,000	15,685	16,000
	Total Commodities	39,554	35,957	16,500	17,131	16,000
	Other Disb-CTCL COVID-					
100-125-4600-8074	19 Response	2,132				
	Total Misc Expenses	2,132	0	0	0	0
EXPENDITURE TOTAL		259,047	311,608	306,685	265,789	414,621

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 (\$65/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, 2023.
- 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	2023 Consolidated
Early Voting	157	707	3,278	223	642	1,259	110
Vote by Mail	35	208	3,524	117	173	1,407	826
Grace Period	8	31	327	9	35	121	6
Nursing Home	18	80	149	43	72	85	44
Precinct	2,643	5,100	10,456	3,465	6,522	10,157	1,786
Total Votes Cast	2,861	6,126	17,734	3,857	7,444	13,029	2,772

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SPECIAL RECORDING FEES – FUND 291

Submitted by: Kristy Masching, Livingston County Clerk & Recorder

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 2024 BOARD APPROVED BUDGET**Fund: 291 Special Recording Fees**

Responsible Official: Kristy Masching, County Clerk & Recorder

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
291-000-3630-3321	Fees Cty Clk-Recording GIS	6,548	5,708	6,000	5,000	6,000
	Fees Cty Clk-Recording Doc					
291-000-3630-3435	Auto	169,923	164,510	140,000	151,277	140,000
	Total Fees Fines & Charges for					
	Sys	176,471	170,218	146,000	156,277	146,000
291-000-3801-1291	Interest CD	1,019	1,401	1,980	11,500	1,980
291-000-3803-1291	Interest NOW	15	14	20	40	20
	Total Interest	1,034	1,415	2,000	11,540	2,000
REVENUE TOTAL		177,505	171,633	148,000	167,817	148,000
291-000-4600-0000	Recorder's Automation Expense	47,436	33,110	150,000	31,608	150,000
	Total Misc Expenses	47,436	33,110	150,000	31,608	150,000
EXPENDITURE TOTAL		47,436	33,110	150,000	31,608	150,000

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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$617,465	\$753,674	\$751,674

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 2024 BOARD APPROVED BUDGET

Fund: 292 Vital Records Fees

Responsible Official: Kristy Masching, County Clerk & Recorder

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
292-000-3302-0000	IDPH Grant	1,666	2,261	1,500	2,002	1,500
	Total Grants	1,666	2,261	1,500	2,002	1,500
292-000-3630-1292	Fees	13,350	13,146	10,000	11,356	10,000
	Total Fees Fines & Charges for Svcs	13,350	13,146	10,000	11,356	10,000
292-000-3801-1292	CD Interest	86	119		1,000	
292-000-3803-1292	Interest NOW	4	2		3	
	Total Interest	90	120	0	1,003	
	REVENUE TOTAL	15,106	15,527	11,500	14,361	11,500
292-000-4600-0000	Other Disbursements	9,656	8,498	25,000	8,500	25,000
	Total Misc Expenses					
292-000-4700-1100	Transfers Out to General Fund	(500)	0	0	0	0
	Total Other Financing Sources (Uses)	(500)	0	0	0	0

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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$50,318	\$56,179	\$42,679

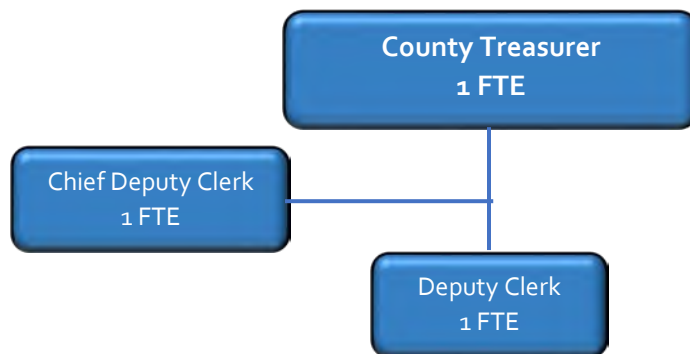
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COUNTY TREASURER (DEPARTMENT 130)

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 6 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.
- Implemented using positive pay for the General Fund bank account. Will continue to explore the possibility of using this for other accounts in the future.
- With the help of Executive Director and Executive Assistant, Investment Policy update has been completed.
- 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.
- Purchased several CD's in FY2023 for Departments/Divisions that didn't have them. Hoping to see the interest rates stay up for FY2024.
- Subscribing to Veribanc to help monitor bank performance.

FISCAL YEAR 2024 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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-130-3001-3353	MH Penalties & Interest	18,648	12,036	10,000	10,000	10,000
100-130-3001-3354	RE Penalties & Interest	138,964	116,186	110,000	110,000	110,000
	Total Property Taxes	157,612	128,222	120,000	120,000	120,000
	REVENUE TOTAL	157,612	128,222	120,000	120,000	120,000
100-130-4101-5001	Treasurer Salary	71,083	72,070	74,300	74,300	76,300
100-130-4110-5011	Deputies Salaries	59,763	63,006	72,153	72,153	78,066
100-130-4110-5035	Contract Payout	670	777	500	500	500
100-130-4110-5099	Administrative Leave					
100-130-4120-5168	Part-time - Seasonal/Temp	2,720	3,117	3,302	3,000	4,100
	Total Personnel Costs	134,236	138,970	150,255	149,953	158,966

100-130-4302-0000	Data Processing Svcs	13,802	13,807	20,000	19,228	20,000
100-130-4320-0000	Meetings Training Travel	1,363	1,988	1,500	1,800	2,000
	Total Contractual Services	15,166	15,796	21,500	21,028	22,000
100-130-4401-0000	Office Supplies	6,011	6,302	9,000	6,500	9,000
	Tax Bill Supplies &					
100-130-4405-0000	Equipment	17,371	19,927	21,000	20,000	22,000
	Total Commodities	23,382	26,230	30,000	26,500	31,000
EXPENDITURE TOTAL		172,784	180,995	201,755	197,481	211,966

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. There is no increase in this contract for FY2024.
- A tax bill supplies increase was requested to cover the rising cost in paper products and the proposed USPS postage increase (twice during 2024). USPS has not provided specific dates and amounts at this time.

PERFORMANCE INDICATORS (Collector)

Indicator	FY2020 payable in 2021	FY2021 payable in 2022	FY2022 payable in 2023 (Estimated)	FY2023 payable in 2024 (Projected)
Number of bills mailed	25,912	25,951	25,906	25,945
Number of days required to print & mail bills	5	6	6	6
Number of parcels sold at tax sale	180	190	175	175
Number of bank accounts reconciled per month	112	113	113	112
Total Tax Money Distributed (Aug-March)	\$75,011,169.17	\$77,853,424.07	\$80,888,022.72	\$82,388,000.00

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 2024 BOARD APPROVED BUDGET**Fund: 250 Indemnity**

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
250-000-3699-0000	Fees	7,360	7,040	8,000	8,000	8,000
	Total Fees Fines & Charges for Svcs	7,360	7,040	8,000	8,000	8,000
250-000-3801-1250	CD Interest	1,855	1,681	1,500	1,900	2,000
250-000-3803-1250	Interest NOW	9	6	10	12	10
	Total Interest	1,864	1,688	1,510	1,912	2,010
REVENUE TOTAL		9,224	8,728	9,510	9,912	10,010
EXPENDITURE TOTAL		0	0	0	0	0

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$371,922	\$381,834	\$391,844

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.

TREASURER AUTOMATION – FUND 251

Submitted by: M. Nikki Meier, Livingston County Treasurer

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 2024 BOARD APPROVED BUDGET

Fund: 251 Treasurer's Automation

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
	Beginning Fund Balance	25,128	27,593	26,638	29,168	30,328
251-000-3690-0000	Fees	6,423	6,792	6,500	6,500	6,500
251-000-3690-3436	Tax Sale Registration Fees	80	450	0	0	0
	Total Fees Fines & Charges for Svcs	6,503	7,242	6,500	6,500	6,500
251-000-3801-1251	CD Interest	51	62	45	657	650
251-000-3803-1251	Interest NOW	2	2	3	3	3
	Total Interest	54	64	48	660	653
	REVENUE TOTAL	6,557	7,306	6,548	7,160	7,153
251-000-4600-0000	Automation Costs	4,092	5,731	7,500	6,000	7,500
	Total Miscellaneous Expenses	4,092	5,731	7,500	6,000	7,500
	EXPENDITURE TOTAL	4,092	5,731	7,500	6,000	7,500

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.
- Expenses consist of costs to the vendor to conduct the automated tax sale. There are no increases expected in this expenditure.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$29,168	\$30,328	\$29,981

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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 2024 BOARD APPROVED BUDGET**Fund: 800 Working Cash**

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
800-000-3801-1800	CD Interest	1,211	934	500	6,183	6,000
800-000-3803-1800	Interest NOW	29	48		10	
	Total Interest	1,239	981	500	6,193	6,000
REVENUE TOTAL		1,239	981	500	6,193	6,000
EXPENDITURE TOTAL		0	0	0	0	0

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

FY2022 Actual	FY 2023 Estimated	FY2024 Budgeted
\$578,091	\$584,284	\$590,284

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 2024 BOARD APPROVED BUDGET

Fund: Tax Sale in Error

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
	Beginning Fund Balance	70,108	71,299	68,499	73,486	73,686
	Fees	5,610	5,280	7,000	7,000	7,000
	Total Fees Fines & Charges for Svcs	5,610	5,280	7,000	7,000	7,000
	Interest on Investments	33	32	200	200	200
	Total Interest	33	32	200	200	200
	REVENUE TOTAL	5,643	5,312	7,200	7,200	7,200
	Disbursements	4,452	3,125	10,000	7,000	10,000
	Total Court Order Expenses	4,452	3,125	10,000	7,000	10,000
	EXPENDITURE TOTAL	4,452	3,125	10,000	7,000	10,000

REVENUE/EXPENDITURE ANALYSIS

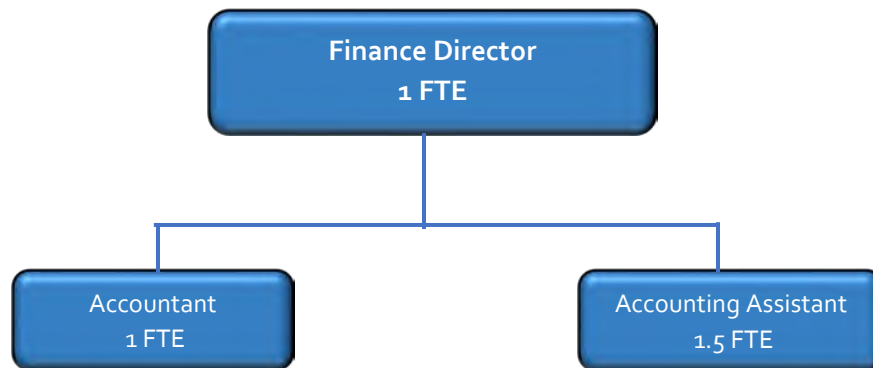
- With declining numbers of parcels sold at the annual tax sale of delinquent taxes, the Tax Sale in Error Fund fees have also declined.
- Court ordered expenditures vary each year from \$0 to a high of \$14,000.
- An average of 6 years' expenses has been used for budget purposes.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$73,486	\$73,686	\$70,886

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: 3.5 FTE

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.
- Auditing and processing invoices for all General Division Departments, as well as Veterans. Check printing processes for Highway, Public Health & Mental Health.
- All payroll functions for General Division, Highway, Public Health, Mental Health, Veterans and County Board – approximately 275 employees.

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 FY2023 with no findings.
- Continue to administer the County's credit card program and work with the County Treasurer to begin ACH/electronic payments in an effort to decrease the number of actual checks that are issued.
- Continue to work on the presentation of the budget document to be eligible for the Government Finance Officers Association Distinguished Budget Presentation Award.

FISCAL YEAR 2024 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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Adjusted Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-135-4101-5001	Finance Director	59,465	66,213	75,285	75,285	75,285	78,222
100-135-4110-0000	Full-time Wages				42,524	42,524	93,275
100-135-4110-5035	Comp Time Payout						1,200
100-135-4120-0000	Part-time Wages	8,199	12,096	18,980	18,980	15,000	21,320
	Total Personnel Costs	67,664	78,308	94,265	136,789	132,809	194,017
	Meetings Training						
100-135-4320-0000	Travel	210	335	1,200	1,200	1,200	1,600
100-135-4334-0000	Dues & Memberships	550	550	550	550	550	550
	Total Contractual Svcs	760	885	1,750	1,750	1,750	2,150
100-135-4401-0000	Office Supplies	2,622	2,505	2,400	5,792	5,500	7,000
	Total Commodities	2,622	2,505	2,400	5,792	5,500	7,000
	EXPENDITURE						
	TOTAL	71,046	81,698	98,415	144,331	140,059	203,167

REVENUE/EXPENDITURE ANALYSIS

- In June of 2023, the County Board approved a resolution to move the Bookkeeping function from the County Clerk's office to the Finance Department. Bookkeeping consisted of two full-time employees including an accountant and an accounting assistant. These full-time wages are new to the budget for FY2024.
- The Meetings/Training/Travel line item was increased for FY2024 to allow for annual Payroll Tax & Benefit Update training.
- The office supply line item has increased for FY2024 as well. The Bookkeeping expense that was budgeted to the County Clerk's department has been moved over to the Finance Department.

PERFORMANCE INDICATORS

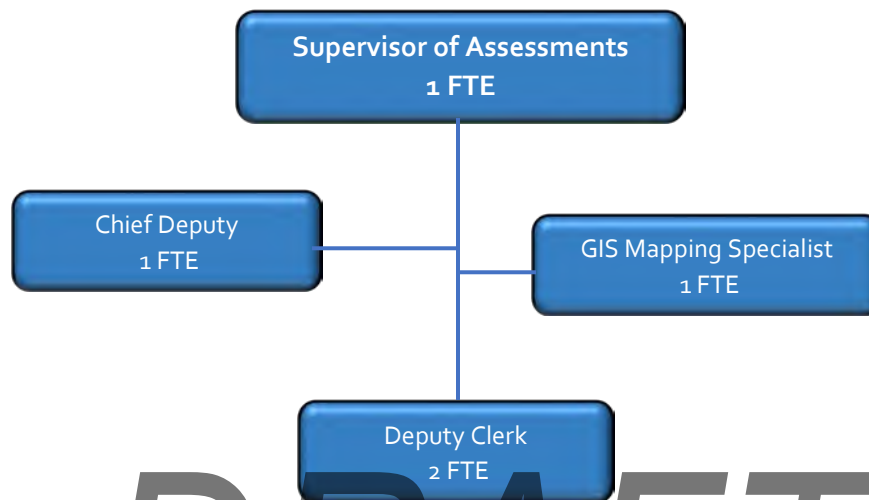
Indicator	FY2021	FY2022	FY2023 (estimated)	FY2024 (projected)
Receive a clean audit from external auditors	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Presentation Award			Yes	Yes
Invoices Audited (General Division)	4,322	4,322	3,819	4,000
Number of Checks Processed (General & Vehicle Fund)	2,605	2,208	2,298	2,018
Credit Card Transactions Processed	475	897	1,099	1,150
Number of 1099's Processed	76	70	78 (actual)	n/a
Number of W-2's Processed	323	325	332 (actual)	n/a
Number of Employees on Direct Deposit	219	213	214	215
Number of Employees Receiving a Live Check	43	33	33	33

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 2024 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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-140-3500-3437	State of IL Reimb - Assessor Salary	35,358	35,858	37,150	37,150	38,150
	Total State of IL Reimbursements	35,358	35,858	37,150	37,150	38,150
100-140-3657-0000	Fees Assessor	17,079	17,826	17,000	18,000	17,000
100-140-3657-4502	Fees Assessor- Comp/Website	16,410	16,392	16,000	16,000	16,000
	Total Fees Fines & Charges for Svcs	33,489	34,218	33,000	34,000	33,000
	REVENUE TOTAL	68,848	70,076	70,150	71,150	71,150
100-140-4101-5001	Assessor	70,980	71,988	74,300	74,300	76,300
100-140-4110-5011	Deputies Salaries	57,874	66,461	106,684	82,902	117,450
100-140-4110-5025	GIS Map Specialist	48,014	51,069	54,007	54,007	56,944
	Total Personnel Costs	176,868	189,518	234,991	211,209	250,694
100-140-4302-0000	Data Processing Svcs	39,095	39,448	45,000	42,301	45,000
100-140-4305-5025	GIS Mapping	6,748	7,255	9,000	9,000	9,000
100-140-4320-0000	Meetings Training Travel	4,341	3,040	5,000	5,000	5,000
100-140-4332-4605	Printing-Legal Notices	7,779	7,312	37,000	35,000	10,000

100-140-4334-0000	Dues & Memberships	501	481	500	500	750
	Total Contractual Svcs	58,464	57,535	96,500	91,801	69,750
100-140-4322-0000	Mileage	104	470	500	450	500
100-140-4401-0000	Office Supplies	3,403	5,883	8,500	6,000	7,000
	Total Commodities	3,507	6,353	9,000	6,450	7,500
EXPENDITURE						
TOTAL		238,839	253,407	340,491	309,460	327,944

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

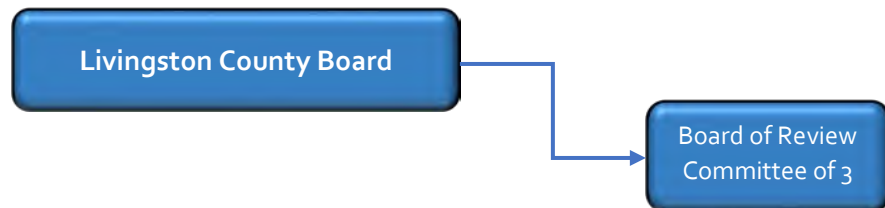
Indicator	FY2020	FY2021	FY2022 Estimated	FY2023 Projected
Number of Parcels	26,425	26,490	26,540	26,590
Parcel Combination/Splits	235	218	230	230
Real Estate Transactions Processed	1,740	1,995	2,000	2,000
Real Estate Declarations Processed	928	1,163	1,200	1,200
Assessment Appeals	65	50	70	500

Exemptions				
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
Total Exemptions	16,254	16,066	16,195	16,215

DRAFT

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 2024 BOARD APPROVED BUDGET

Department: 141 Board of Review

Department Official: Shelly Renken, Supervisor of Assessments

Division: General Administration

		2021	2022	2023	2023	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2024</u>
100-141-4145-0000	Board of Review Salary	14,922	14,922	15,220	15,310	15,220
	Total Personnel Costs	14,922	14,922	15,220	15,310	15,220
100-141-4301-4741	Consulting Svcs-Appraisal	4,515	3,105	10,000	5,000	10,000
100-141-4320-0000	Meetings Training Travel	0	0	270	0	0
	Total Contractual Svcs	4,515	3,105	10,270	5,000	10,000
100-141-4322-0000	Mileage	309	0	1,000	300	1,000
	Total Commodities	309	0	1,000	300	1,000
Total		19,746	18,027	26,490	20,610	26,220

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 2024 BOARD APPROVED BUDGET

Fund: 293 GIS Automation Fees

Responsible Official: Shelly Renken, Supervisor of Assessments

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
293-000-3630-1293	Fees	123,953	108,316	118,000	86,000	95,000
293-000-3657-5025	Fees for Mapping Projects	8,859	2,100	3,000	8,600	5,000
	Total Fees Fines & Charges for Svcs	132,812	110,416	121,000	94,600	100,000
293-000-3801-1293	CD Interest	297	418	600	4,809	4,700
293-000-3803-1293	Interest NOW	15	18	38	14	38
	Total Interest	313	437	638	4,823	4,738
REVENUE TOTAL		133,125	110,853	121,638	99,423	104,738
293-000-4600-0000	GIS Expenditures	49,262	0	65,385	53,533	51,700
	Total Miscellaneous Expenses	49,262	0	65,385	53,533	51,700
EXPENDITURE TOTAL		49,262	0	65,385	53,533	51,700
293-000-4700-1100	Transfers Out to General Fund	(47,463)	(50,876)	(54,007)	(54,007)	(56,944)
	Total Other Financing Sources (Uses)	(47,463)	(50,876)	(54,007)	(54,007)	(56,944)

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

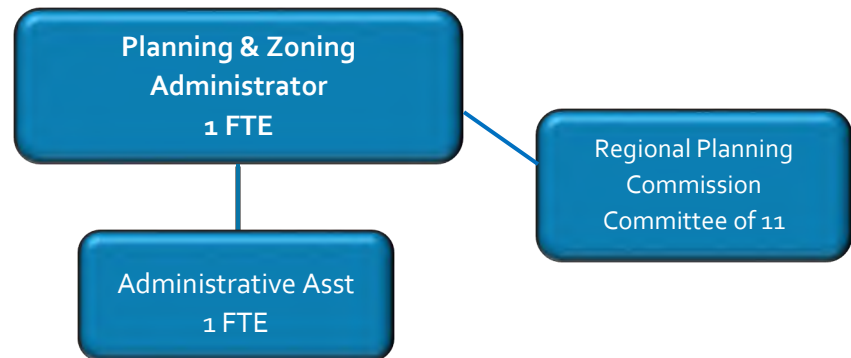
Indicator	FY2020	FY2021	FY2022 Estimated	FY2023 Projected
Number of Parcels	26,425	26,490	26,540	26,590
Parcel Combination/Splits	235	218	230	230
Real Estate Transactions Processed	1,740	1,995	2,000	2,000

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$223,806	\$215,689	\$211,783

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 Department: 2 FTE

FUNCTIONS ESTABLISHED BY COUNTY BOARD

- **Administration of Land Use Controls** – The Planning Commission office implements land use controls through zoning and subdivision regulations. The Comprehensive land use plan, as well as zoning and subdivision regulation, define what land and buildings may be used for and how intensively they can be developed.
- **Property Development** – The Zoning Administrator and the property developer regularly communicate when there is a proposed development. The planning Commission office provides requested information to help make the land use regulation process simpler. They listen to proposals to help ensure the process runs smoothly.

GOALS AND OBJECTIVES

- Ensure applications for new construction and property improvements meet the Livingston County Zoning Regulation, Flood Hazard Development Ordinance, and other relevant rules.
- Review and update the Livingston County Comprehensive Plan, Zoning Regulations, and Subdivision Regulations.
- Check regularly for updates or changes on solar farm rules and state regulations.
- Show professional behavior when interacting with others, including the public, other counties, other departments, other staff members and the County Board.

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Department: 142 Regional Planning/Zoning

Department Official: Regional Planning/Zoning Administrator

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-142-3651-34xx	Solar & Windfarm Bldg Permits					2,723,550
100-142-3651-3401	Improvement Location Permits	8,284	9,970	5,000	35,000	8,000
100-142-3651-3402	Advertising					
100-142-3651-3403	Variance Permits	207		400		400
100-142-3651-3404	Zoning Cases	504		500		500
100-142-3651-3428	Special Use Permits	391		500		500
100-142-3651-9998	Miscellaneous Fees	60		50	268	50
	Total Licenses & Permits	9,445	9,970	6,450	35,268	2,733,000
	REVENUE TOTAL	9,445	9,970	6,450	35,268	2,733,000
100-142-4101-5001	Director	24,591	18,390	19,194	43,149	82,000
100-142-4101-5003	Assistant Director	11,567	20,040	21,282	3,832	
100-142-4110-0000	Full-time Wages (Admin)				33,950	42,086
100-142-4110-5099	Administrative Leave	62	0			
100-142-4120-0000	Part-time Wages	7,414	5,245	8,013	0	
100-142-4120-5015	Part-time Wages-Secretary	2,417	109	7,800	0	
100-142-4140-0000	Planning Comm Per Diem	1,000	1,200	3,500	1,500	3,500
	Total Personnel Costs	47,052	44,984	59,789	82,431	127,586
100-142-4302-0000	Data Processing Services		3,962	5,583	5,583	5,583
100-142-4320-0000	Meetings Training Travel	75	40	400	40	400
100-142-4332-4605	Printing - Legal Notices	1,511	1,482	2,800	3,000	2,800
	Total Contractual Svcs	1,586	5,483	8,783	8,623	8,783
100-142-4322-0000	Mileage	5,378	3,378	8,000	3,500	8,000
100-142-4331-0000	Postage	1,265	2,128	1,300	1,500	1,300
100-142-4401-0000	Office Supplies	649	563	1,450	1,200	1,450
	Total Commodities	7,293	6,069	10,750	6,200	10,750
	EXPENDITURE TOTAL	55,931	56,536	79,322	97,254	147,119

REVENUE/EXPENDITURE ANALYSIS

- A new revenue line item was added for FY2024 to account for the solar and wind farm building permits. Prior to 2024, the building permit was a flat fee. Now, the amount of the permit is based on the megawatt size of the solar or wind farm. We expect that this revenue will be significant over the next few years.
- The other permit revenue is for 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 a change in the structure of the department. The wages for the administrator are only for the Regional Planning & Zoning Department. These wages used to be split across 2 other departments.

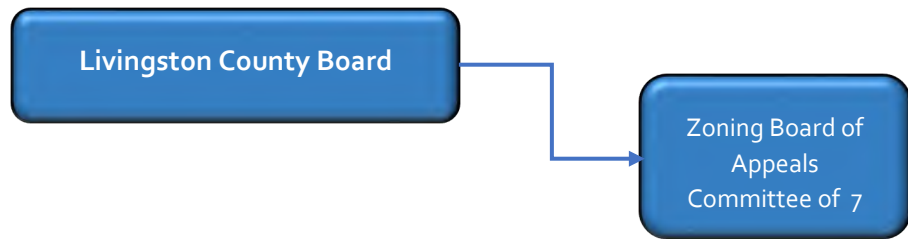
PERFORMANCE INDICATORS

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Estimated	FY2023 Estimated
Applications/Permits	153	171	190	157
Inquiries	Approx. 750	Approx. 750	Approx. 750	Approx. 750

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ZONING BOARD OF APPEALS (DEPARTMENT 143)

Submitted by: Jordan Uselding, Interim Livingston County Zoning Administrator



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 2024 BOARD APPROVED BUDGET

Department: 143 Zoning Board of Appeals

Department Official: Regional Planning/Zoning Administrator

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-143-4140-0000	Per Diem	2,440	2,200	3,360	3,300	3,360
	Total Personnel Costs	2,440	2,200	3,360	3,300	3,360
100-143-4322-0000	Mileage	984	1,170	1,250	1,200	1,250
	Total Commodities	984	1,170	1,250	1,200	1,250
EXPENDITURE TOTAL		3,424	3,370	4,610	4,500	4,610

REVENUE/EXPENDITURE ANALYSIS

- The budget is assumed on monthly meetings of the zoning board of appeals. 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

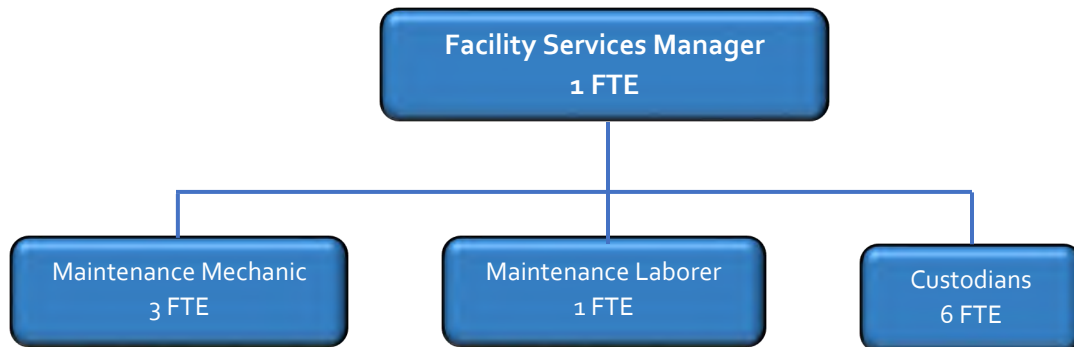
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FACILITY SERVICES (MAINTENANCE) – MULTIPLE DEPARTMENTS

Submitted by: Shawn Johnson, 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
- Implement online maintenance tracking system
- Assist in the development of a long-range Capital Improvement Plan

FISCAL YEAR 2024 BOARD APPROVED BUDGETS

Department: 150 Maintenance General

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
	Maintenance Supervisor's					
100-150-4101-5001	Wages	67,894	50,878	68,513	25,962	90,000
100-150-4110-5020	Maintenance Labor	141,477	112,338	172,468	171,737	191,734
100-150-4110-5021	Custodial Wages	107,813	155,898	166,419	166,419	173,882
100-150-4130-0000	Overtime	3,852	8,580	4,000	6,200	8,000
	Total Personnel Costs	321,036	327,694	411,400	370,318	463,616
	Equipment					
100-150-4313-4323	Maintenance/Repairs	1,206	0	2,500	0	2,500
100-150-4315-4323	Rental/Lease Equipment	0	0	500	0	500
100-150-4316-0000	Life Safety	0	0	1,000	0	1,000
100-150-4317-0000	Service Contracts	50,121	7,103	7,556	7,556	7,556
	Meetings-Training Travel					
100-150-4320-0000	Expenses	0	1,250	3,000	0	3,000
100-150-4330-4330	Telephone-Cell Phone		1,834	1,920	1,500	1,920
	Total Contractual Svcs	51,327	10,187	16,476	9,056	16,476
100-150-4401-0000	Office Supplies	0	268	250	250	250
100-150-4490-4490	Tools	1,042	895	2,000	800	2,000
100-150-4490-4492	Grounds Supplies		1,712			
	Total Commodities	1,042	2,875	2,250	1,050	2,250
	EXPENDITURE TOTAL	373,404	340,756	430,126	380,424	482,342

Department: 160 Maintenance Courthouse

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

		2021	2022	2023	2023	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2024</u>
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-160-4313-4320	Bldg Maint/Repairs	1,868	314	5,000	4,000	5,000
100-160-4313-4323	Equip Maint/Repairs	9,898	5,973	9,504	10,000	9,504
100-160-4316-0000	Life Safety	5,606	7,290	6,500	6,500	6,500
100-160-4317-0000	Service Contracts	13,457	13,850	14,000	15,000	16,000
	Total Contractual Services	30,829	27,426	35,004	35,500	37,004
100-160-4440-0000	Cleaning Supplies	1,591	2,177	2,500	2,500	2,500
100-160-4490-4492	Supplies-Grounds	2,716	0	1,270	0	1,270
	Total Commodities	4,308	2,177	3,770	2,500	3,770
EXPENDITURE TOTAL		35,137	29,603	38,774	38,000	40,774

Department: 165 Maintenance Law & Justice Center

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

		2021	2022	2023	2023	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2024</u>
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-165-4313-4320	Bldg Maint/Repairs	2,903	3,864	13,500	15,000	13,500
100-165-4313-4323	Equip Maint/Repairs	17,228	28,875	20,000	20,000	20,000
100-165-4316-0000	Life Safety	14,231	6,644	15,500	10,000	15,500
100-165-4317-0000	Service Contracts	17,238	24,954	24,920	25,000	24,920
	Total Contractual Svcs	51,600	64,338	73,920	70,000	73,920
100-165-4440-0000	Cleaning Supplies	5,261	6,034	4,500	8,000	6,000
100-165-4490-0000	Other Supplies	38	0	500	0	500
100-165-4490-4492	Other Supplies - Grounds	773	272	500	0	500
	Total Commodities	6,072	6,306	5,500	8,000	7,000
EXPENDITURE TOTAL		57,672	70,644	79,420	78,000	80,920

Department: 168 Maintenance Public Safety Complex

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

		2021	2022	2023	2023	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2024</u>
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-168-4313-4320	Bldg Maint/Repairs	33,867	15,465	15,000	16,000	18,000
100-168-4313-4323	Equip Maint/Repairs	52,895	26,643	32,000	32,000	32,000
100-168-4316-0000	Life Safety	9,457	13,360	19,000	13,000	19,000
100-168-4317-0000	Service Contracts	27,387	16,269	17,000	17,000	17,000
	Total Contractual Svcs	123,606	71,738	83,000	78,000	86,000
100-168-4440-0000	Cleaning Supplies	3,028	9,654	4,000	7,500	6,000
100-168-4490-4492	Supplies - Grounds	494	416	1,000	5,000	1,000
	Total Commodities	3,522	10,070	5,000	12,500	7,000
EXPENDITURE TOTAL		127,127	81,808	88,000	90,500	93,000

Department: 175 Maintenance Water Street

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

		2021	2022	2023	2023	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2024</u>
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-175-4313-4320	Bldg Maint/Repairs	36	0	3,000	250	3,000
100-175-4313-4323	Equip Maint/Repairs	2,552	789	4,000	1,000	4,000
100-175-4316-0000	Life Safety	843	1,233	1,000	1,300	1,000
100-175-4317-0000	Service Contracts	3,773	5,550	7,420	7,000	7,420
	Total Contractual Svcs	7,204	7,572	15,420	9,550	15,420
100-175-4440-0000	Cleaning Supplies	0	0	500	0	500
100-175-4490-4492	Supplies - Grounds	0	140	500	200	500
	Total Commodities	0	140	1,000	200	1,000
EXPENDITURE TOTAL		7,204	7,712	16,420	9,750	16,420

Department: 180 Torrance Avenue

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

							Approved
		2021	2022	2023	2023	2024	
<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	Bldg Maint/Repairs		516	1,000	500	1,000	
100-180-4313-4323	Equip Maint/Repairs		0	700	0	700	
100-180-4316-0000	Life Safety		0	250	200	250	
100-180-4317-0000	Service Contracts		614	1,250	725	1,250	
	Total Contractual Svcs	0	1,129	3,200	1,425	3,200	
100-180-4440-0000	Cleaning Supplies		0	125	0	0	
100-180-4490-4492	Supplies - Grounds		0	125	0	125	
	Total Commodities	0	0	250	0	125	
EXPENDITURE TOTAL		0	1,129	3,450	1,425	3,325	

Department: 490 Maintenance Health & Education Building

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: Public Health and Welfare

							Approved
		2021	2022	2023	2023	2024	
<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	31,200	33,280	
	Total Personnel Costs			31,200	31,200	33,280	
100-490-4313-4320	Bldg Maint/Repairs	2,315	7,154	3,000	500	3,000	
100-490-4313-4323	Equip Maint/Repairs	2,681	1,236	8,204	2,000	8,204	
100-490-4316-0000	Life Safety	3,043	2,846	2,500	2,500	2,500	
100-490-4317-0000	Service Contracts	10,654	16,599	10,000	6,000	10,000	
	Total Contractual Svcs	18,694	27,834	23,704	11,000	23,704	
100-490-4440-0000	Cleaning Supplies	3,823	7,735	3,500	2,500	3,500	
100-490-4490-4492	Supplies - Grounds	433	1,270	1,000	400	1,000	
	Total Commodities	4,256	9,005	4,500	2,900	4,500	

EXPENDITURE TOTAL	22,950	36,840	59,404	45,100	61,484
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Department: 185 Facilities Systems

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-185-4430-3351	Electricity Water St	9,672	8,445	10,000	8,770	10,000
100-185-4430-4160	Electricity Courthouse	18,341	16,198	18,000	17,234	20,000
100-185-4430-4165	Electricity Law & Justice Center	86,226	66,447	85,000	71,643	85,000
100-185-4430-4168	Electricity Public Safety Complex	122,663	105,070	122,000	110,031	122,000
100-185-4430-4180	Electricity Torrance Ave		6,528	10,000	4,000	8,000
100-185-4430-4190	Electricity Health Bldg	25,004	23,577	20,000	22,592	24,000
100-185-4431-3351	Gas Water St	3,342	5,735	6,000	6,593	7,000
100-185-4431-4160	Gas Courthouse	10,485	21,127	17,000	18,975	17,000
100-185-4431-4165	Gas Law & Justice Center	14,862	30,006	25,000	27,000	25,000
100-185-4431-4168	Gas Public Safety Complex	32,690	55,569	56,100	51,100	56,100
100-185-4431-4180	Gas Torrance Ave		3,151	4,000	3,930	4,000
100-185-4431-4190	Gas Health Bldg	15,913	20,019	15,500	15,554	15,500
100-185-4432-3351	Water & Sewer Water St	850	1,160	1,000	850	1,000
100-185-4432-4160	Water & Sewer Courthouse	5,702	5,695	5,500	4,000	5,500
100-185-4432-4165	Water & Sewer Law & Justice Center	22,396	12,586	20,000	13,000	18,000
100-185-4432-4168	Water & Sewer Public Safety Complex	72,510	47,877	66,000	71,960	70,000
100-185-4432-4180	Water & Sewer Torrance Ave		513	1,600	548	700
100-185-4432-4190	Water & Sewer Health Bldg	6,026	5,243	3,400	2,531	3,400
	Total Contractual Svcs	446,681	434,945	486,100	450,311	492,200
	EXPENDITURE TOTAL	446,681	434,945	486,100	450,311	492,200

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 and the Public Safety Complex based on the trend of these expenses. This included Service Contracts for the Courthouse and Building Maintenance & Repairs for the Safety Complex

- There was also a slight increase in the Commodities for the Law & Justice Center and 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 following demolition of the Public Health portion of that building. The County is responsible for maintaining the building.
- There is just a slight increase in utilities for FY2024 based on the trends over the last two years.

PERFORMANCE INDICATORS

Indicator	FY2022 Actual	FY2023 Projected	FY2024 Budgeted
Total square footage of buildings maintained	234,212	234,212	234,212
Total budget for repair and maintenance line items	\$90,829	\$101,250	\$117,908
Total Electricity expense (all buildings)	\$226,265	\$234,270	269,000
Total Gas expense (all buildings)	\$135,607	\$123,152	\$124,600
Total Water & Sewer expense (all buildings)	\$73,074	\$92,889	\$98,600

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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 Office 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 Office 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 SHERIFF'S OFFICE

- **Community Service**: The Sheriff's Office 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 two Deputy that performs Animal Control duties in conjunction with their 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 continued police presence in the schools that the Sheriff's office is responsible for. Continuation of the SRO program at all three schools and revisiting adding an SRO at Prairie Central Schools.
- Continue agreement with the Federal Marshal's service and the County Board.
- Maintain 24-hour coverage with the K9 program.
- Utilize personnel to focus on patrol duties in the smaller towns and villages in the county.

- Continue to expand the Sheriff's Office Drone program to aid in the collection of evidence, search and rescue, and surveillance.
- Seek additional grants and local funding to replace equipment as it becomes outdated and offer additional patrol enforcement opportunities.
- Utilize Detectives to focus on internet crimes against children, investigating child pornography and the exploitation and solicitation of children.

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Department: 200 Sheriff

Department Official: Ryan Bohm, County Sheriff

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-200-3200-5022	Federal Grant-STEP Grant Program				3,000	29,000
	Total Grants				3,000	29,000
100-200-3640-1263	Sheriff Fees-Court Security		60,237	60,000	59,174	60,000
100-200-3640-3007	Sheriff Fees-Failure to Appear Warrant	5,740	3,911	7,000	5,264	7,000
100-200-3640-3326	Sheriff Fees-Peddler License				3,300	
100-200-3640-3341	Sheriff Fees-Justice Benefits	4,400	4,400	4,000	4,000	4,000
100-200-3640-3427	Sheriff Fees-Town Contracts	40,000	59,999	40,000	60,000	60,000
100-200-3640-3429	Sheriff Fees-School Resource Officer	152,316	152,841	150,000	152,000	150,000
100-200-3640-3431	Sheriff Fees-Civil Process	22,067	31,366	50,000	34,000	35,000
100-200-3640-3517	Sheriff Fees-Bond Fees	200	150	1,000	200	200
100-200-3642-0000	Inmate Lodging Out of County		1,120		50,000	50,000
100-200-3643-0000	Inmate Lodging Federal	2,503,637	3,161,132	2,900,000	3,090,000	2,900,000
	Total Fees Fines & Charges for Svc	2,728,360	3,475,155	3,212,000	3,457,938	3,266,200
100-200-3640-3347	Sheriff Fees-Police Training Reimb	12,040	7,053		52,118	
100-200-3640-3355	Sheriff Fees-IDOC Mileage Reimb	260	0	1,500	200	1,500
100-200-3500-3442	State of IL Reimb-Sheriff's Salary		24,164	100,674	102,514	105,305
	Total State of IL Reimb	12,300	31,217	102,174	154,832	106,805
100-200-3840-4726	Donations-K-9 Unit	21,785				
100-200-3874-0000	Sheriff Misc	4,170	3,711	4,000	4,000	4,000
	Total Misc Revenue	25,955	3,711	4,000	4,000	4,000
REVENUE TOTAL		2,766,615	3,510,084	3,318,174	3,619,770	3,406,005

100-200-4101-5001	Sheriff's Salary	86,333	87,663	151,003	153,764	157,950
100-200-4101-5004	Chief Deputy			90,473	90,473	93,480
100-200-4101-5008	Command Staff	167,901	116,582			
100-200-4110-5011	Deputies Salaries	1,610,064	1,694,174	1,940,261	1,890,000	2,081,721
100-200-4110-5015	Secretaries	89,245	83,671	109,301	73,282	76,149
100-200-4110-5031	Sheriff Deputies Paid Holidays	8,550	22,556			
100-200-4110-5035	Contractual Buy Out	130,514	144,307	125,000	125,000	125,000
100-200-4110-5099	Administrative Leave Pay	423				
100-200-4130-0000	Overtime (General)	58,500	66,512	60,000	70,000	39,989
100-200-4130-4727	Overtime-Investigative Exp					40,000
100-200-4130-5019	Overtime-P2D2 Grant Program	6,592				
100-200-4130-5022	Overtime-STEP Grant Program				3,000	29,000
	Board Per Diem - Merit					
100-200-4140-5160	Commission	700	50	1,000	300	1,000
	Total Personnel Costs	2,158,821	2,215,515	2,477,038	2,405,819	2,644,289
	Other Prof/Tech Svcs -					
100-200-4305-4727	Investigative	3,331	3,590	6,750	7,500	8,000
100-200-4313-4325	Radio Maintenance	30,457	24,298	35,000	38,200	39,320
	Meetings-Training Travel					
100-200-4320-0000	Expenses	20,996	21,226	55,000	56,000	55,000
100-200-4330-4330	Cell Phone		25,401	24,000	26,000	26,400
100-200-4334-0000	Dues	3,395	2,013	2,500	2,000	2,500
	Total Contractual Svcs	58,179	76,529	123,250	129,700	131,220
100-200-4211-0000	Employee Appreciation	1,187	5,454	2,000	3,415	2,000
100-200-4399-4726	Operating Exp-K-9 Unit	29,847	12,396	8,000	8,800	8,000
100-200-4399-5019	Operating Exp-P2D2	17,331	52			
100-200-4401-0000	Office Supplies & Equipment	11,113	10,804	15,000	10,000	15,000
100-200-4401-4727	Supplies - Investigative	1,423	809	1,250	850	1,250
	Uniform & Medical					
100-200-4480-4420	Reimbursements	58,904	71,838	69,500	69,500	69,500
100-200-4480-4759	Uniform - Replacement Vests	1,620	3,902	5,000	5,000	5,000
	Other Supplies-Safety					
100-200-4490-4497	Equipment	11,479	4,218	12,000	6,000	12,000
	Total Commodities	132,904	109,474	112,750	103,565	112,750
	Misc Expense - Community					
100-200-4699-4410	Outreach		450	2,000	1,000	2,000
	Total Miscellaneous Exp		450	2,000	1,000	2,000
	EXPENDITURE TOTAL	2,349,905	2,401,968	2,715,038	2,640,084	2,890,259

REVENUE/EXPENDITURE ANALYSIS

- The Sheriff's Office 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.
- A grant was applied for at the end of FY2023 for the Sustained Traffic Enforcement Program (STEP). This allowed for an additional expense line item for overtime.

- 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 and also additional approved increase in the general overtime line item to accommodate necessary patrol staffing levels on all shifts.
- There was also an increase in Contractual Services due to contract increases in Radio Maintenance, Cell Phone expense and Investigative services.

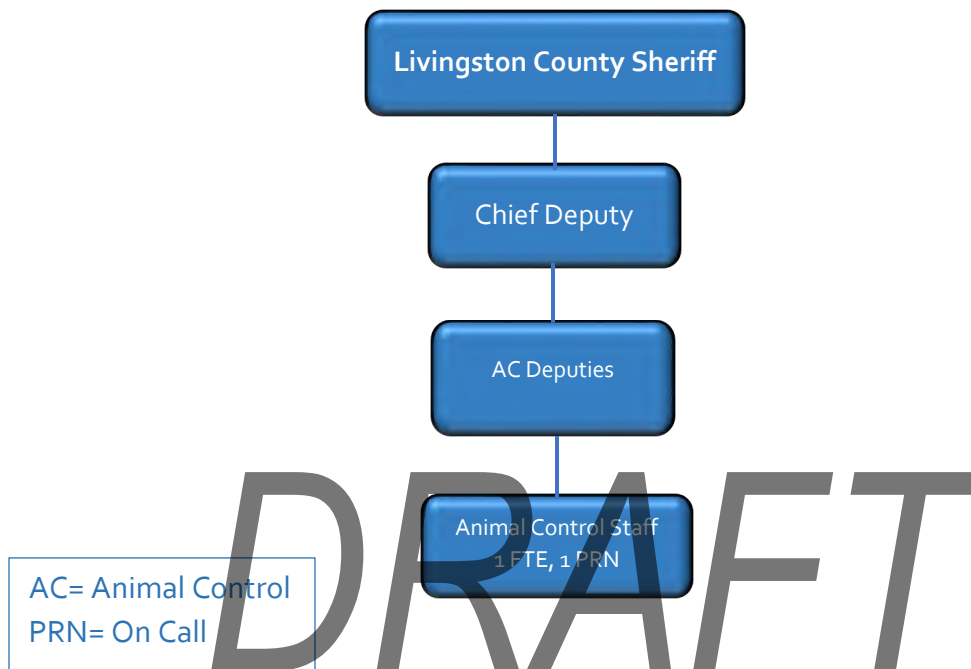
PERFORMANCE INDICATORS

Indicator	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Civil Process Attempted (not served)	177	228	450
Civil Process Served	883	870	876
Reports taken or investigated	8117	8018	8000
FOIA Requests	472	577	455
Sheriff's Sales	19	36	67

DRAFT

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 Division positions: 1 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 2024 BOARD APPROVED BUDGET

Department: 235 Animal Control

Department Official: Ryan Bohm, County Sheriff

Division: Public Safety

		2021	2022	2023	2023	Approved
		Actual	Actual	Budget	Estimated	2024
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-235-3600-3301	Animal Control Fines	364	23	400	100	400
100-235-3692-3302	Reclaim Fee	539	258	150	100	150
100-235-3692-3303	Boarding	110	90	1,000	300	1,000
100-235-3692-3304	Bordatella					
100-235-3692-3305	Microchip	70	120	350	350	350
100-235-3392-3306	Registrations	68,652	60,774	55,500	54,000	55,500
100-235-3692-3307	Surrender Fee	615	1,250	600	470	600
	Total Fees Fines & Charges for Svcs	70,350	62,515	58,000	55,320	58,000
REVENUE TOTAL		70,350	62,515	58,000	55,320	58,000
DRAFT						
100-235-4110-5015	Secretaries	30,682	29,966	37,521	37,521	39,584
100-235-4120-0000	Part-time Salaries	5,066	4,849	6,319	5,000	6,854
	Total Personnel Costs	35,748	34,815	43,840	42,521	46,438
100-235-4305-0000	Professional Services	5,229	4,422	6,000	6,000	6,000
100-235-4315-0000	Lease/Rental	36,000	36,000	36,000	42,000	45,000
100-235-4320-0000	Meetings-Training Travel	2,144	1,365	3,000	500	2,500
	Total Contractual Svcs	43,373	41,787	45,000	48,500	53,500
100-235-4399-0000	Operating Expenses	1,467	1,324	2,500	1,200	3,000
100-235-4401-0000	Office Supplies	7,599	8,948	10,000	8,900	10,000
	Total Commodities	9,066	10,273	12,500	10,100	13,000
EXPENDITURE TOTAL		88,187	86,875	101,340	101,121	112,938

REVENUE/EXPENDITURE ANALYSIS

- Expected revenues for 2024 are similar to the 2023 revenues.
- The personnel costs increased based on the contract wage increases and Contractual Services increased based on the Lease/Rental Agreement between Animal Control and the Livingston County Humane Society.

PERFORMANCE INDICATORS

Indicator	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Dog Registrations	3,586	2,574	3,410
Cat Registrations	1,241	802	1,080
Impounded Animals	94	135	124

DRAFT

ANIMAL CONTROL – LOW COST SPAY/NEUTER FEES - FUND 204

Submitted by: Ryan Bohm, 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 2024 BOARD APPROVED BUDGET

Fund: 204 Animal Control-Low Cost Spay/Neuter

Responsible Official: Ryan Bohm, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
204-000-3654-3335	Impoundment Fees	85	0	500	0	500
204-000-3654-3338	Intact Fees	11,456	10,965	12,000	11,000	12,000
	Total Fees Fines & Charges for Svcs	11,541	10,965	12,500	11,000	12,500
204-000-380x-1204	Interest (CD, NOW)	53	31	500	250	500
	Total Interest	53	31	500	250	500
REVENUE TOTAL		11,594	10,996	13,000	11,250	13,000
204-000-4305-0000	Contractual Fees	29,992	13,698	13,000	6,500	13,000
	Total Contractual Svcs	29,992	13,698	13,000	6,500	13,000
EXPENDITURE TOTAL		29,992	13,698	13,000	6,500	13,000

REVENUE/EXPENDITURE ANALYSIS

- Revenues have remained fairly consistent over the last several years and there is no change expected for FY2024.
- For FY2024, we are keeping the expenses balanced to the revenues so as not to deplete the fund balance.

PERFORMANCE INDICATORS

Indicator	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Low Cost Spay/Neuter	48	26	79

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$18,094	\$22,844	\$22,844

DRAFT

SHERIFF DRUG TRAFFIC PREVENTION – FUND 280

Submitted by: Ryan Bohm, Livingston County Sheriff

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

FUNCTIONS ESTABLISHED BY AGENCY

- 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 2024 BOARD APPROVED BUDGET**Fund: 280 Sheriff Drug Traffic**

Responsible Official: Ryan Bohm, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
280-000-3640-3425	Forfeited Funds	562	12,860	1,000	500	1,000
	Total Fees Fines & Charges for Svcs	562	12,860	1,000	500	1,000
280-000-380x-1280	Interest CD, NOW	25	12	20	5	20
	Total Interest	25	12	20	5	20
REVENUE TOTAL		587	12,872	1,020	505	1,020
280-000-4600-0000	Other Disbursements	0	2,899	2,500	1,756	2,500
	Total Miscellaneous Expenses	0	2,899	2,500	1,756	2,500
EXPENDITURE TOTAL		0	2,899	2,500	1,756	2,500

REVENUE/EXPENDITURE ANALYSIS

- The revenue from these fines has remained consistent over the last several years and no changes are expected for FY2024.
- The expenditures will be for printed anti-drug material, and equipment to be used for the prevention of drug violence and crimes.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$21,266	\$20,015	\$18,535

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 2024 BOARD APPROVED BUDGET

Fund: 283 E-Citation

Responsible Official: Ryan Bohm, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
283-000-3640-3426	Fines	1,345	843	1,000	1,120	1,000
	Total Fees Fine & Charges for Svcs	1,345	843	1,000	1,120	1,000
283-000-380x-1283	Interest (CD, Savings)	130	28	140	120	140
	Total Interest	130	28	140	120	140
REVENUE TOTAL		1,474	871	1,140	1,240	1,140
EXPENDITURE TOTAL		0	0	0	0	0

REVENUE/EXPENDITURE ANALYSIS

- The only revenue is the fee that is charged in the above mentioned cases. No changes are expected for FY2024.
- There are no expenses budgeted at this time.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$12,263	\$13,503	\$14,643

DUI FINES – FUND 286

Submitted by: Ryan Bohm, 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 2024 BOARD APPROVED BUDGET

Fund: 286 DUI Fines

Responsible Official: Ryan Bohm, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
286-000-3640-0000	Fees	4,836	4,933	3,000	5,000	3,000
	Total Fees Fines & Charges for Svcs	4,836	4,933	3,000	5,000	3,000
286-000-3803-1286	Interest	1	1	1	2	1
	Total Interest	0	1	1	2	1
REVENUE TOTAL		4,836	4,934	3,001	5,002	3,001
286-000-4600-0000	Other Disbursements	13,316	7,290	2,500	2,000	2,500
	Total Miscellaneous Expenses	13,316	7,290	2,500	2,000	2,500
EXPENDITURE TOTAL		13,316	7,290	2,500	2,000	2,500

REVENUE/EXPENDITURE ANALYSIS

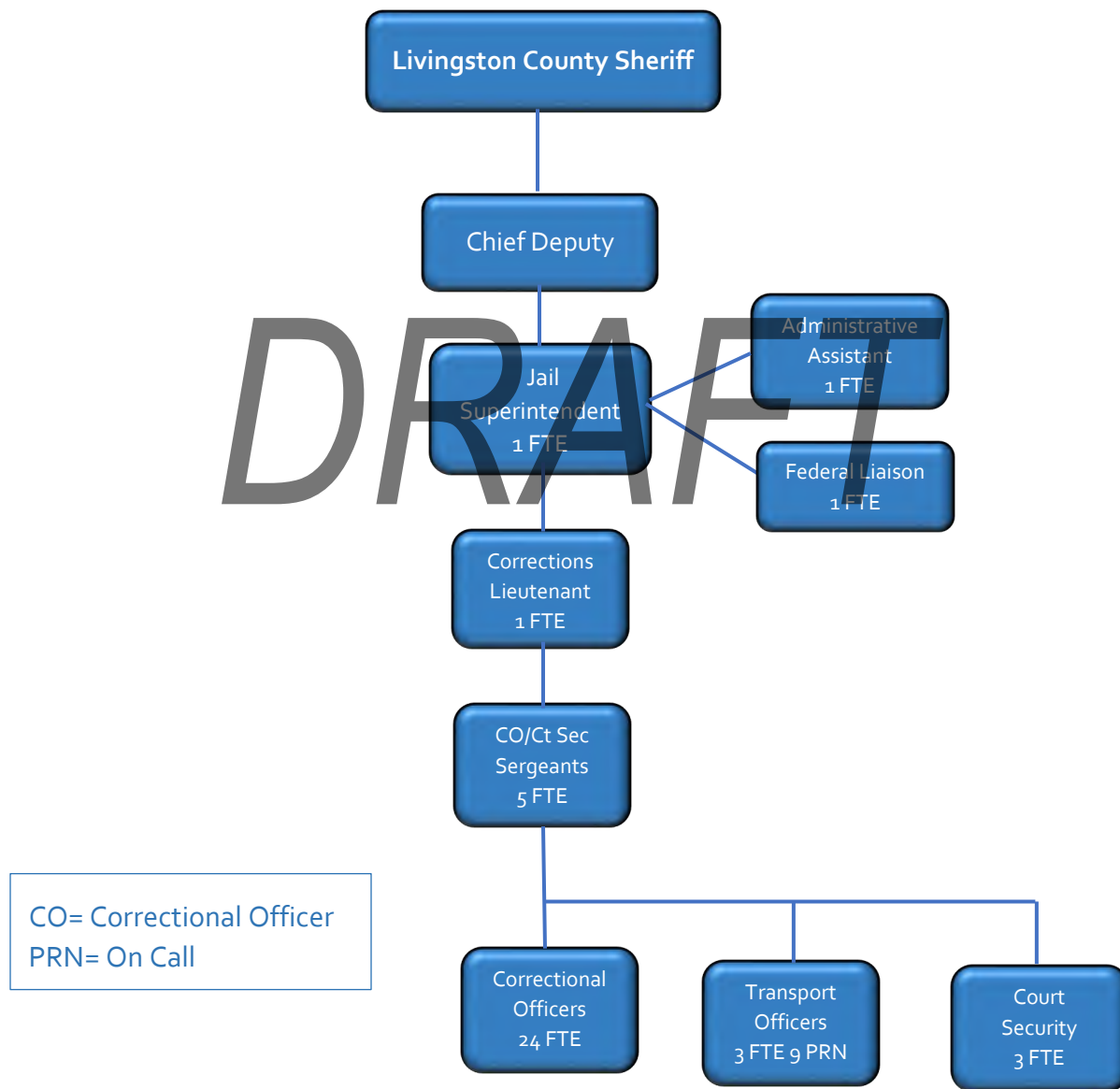
- The revenue from these fines has remained consistent over the last several years and no changes are expected for FY2024
- Minimal expenses are budgeted at this time in order to build the fund balance back up.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$3,809	\$6,811	\$7,312

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: 39 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 increasing needs of the mental and behavioral health population
- Ensure all policies and procedures are being followed
- Plan to be fiscally responsible and adhere to management budget guidelines
- Obtain a clean IDOC audit
- Pass our PREA (Prisoner Rape and Elimination Act) Audit
- Track medical services and charge accordingly. Sick Call numbers are not as accurate as they should be.

GOALS AND OBJECTIVES ACHIEVED IN 2023

- We have resumed rehabilitative groups and activities. Adding a mental health provider through our medical group has worked well allowing services for all residents to resume.
- We began enrolling residents for medical insurance through the state and submitting medical cost through resident insurance.
- Staffing levels have increased significantly. We have certified 6 officers through the state by sending them to the academy. (They are still employed through our agency.)
- We certified two officers at FTO's (Training Officers and certified 1 officer as a PREA Officer.
- We added an Administrative Assistant to our staff. She has been wonderful and continues to improve productivity and simplifies projects.

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Department: 201 Jail

Department Official: Lisa Draper, Jail Superintendent

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	2021	2022	2023	2023	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-201-4101-5001	Jail Administrator	90,765	21,962	85,000	85,337	93,480
	Full-time Wages-Inmate					
100-201-4110-2203	Medical					79,040
100-201-4110-5012	Wages - Correctional Officers	1,183,187	1,285,729	1,715,508	1,509,269	1,756,826
100-201-4110-5015	Wages - Secretary			38,000	38,000	41,600
100-201-4110-5016	Wages - Transport Officers	77,713	114,729	123,072	135,000	200,367
100-201-4110-1263	Courthouse Security Pay	247,371	243,193	211,462	232,000	266,317

100-201-4110-5031	TCCO Paid Holiday	84,882	105,099			
100-201-4110-5035	Contractual Buyout	129,025	27,939	25,000	25,000	25,000
100-201-4110-5099	Administrative Leave Pay	3,322				
	Part-time Wages - Court Security				30,000	21,728
100-201-4120-1263	Part-time Wages - Correctional Officers				10,000	
100-201-4120-5012	Part-time Wages - Transport Officers	80,895	76,245	75,000	60,000	54,000
100-201-4120-5016	Overtime	132,943	120,406	75,000	125,000	75,000
100-201-4130-0000	Overtime - Transport Officers	61,360	58,450	70,000	70,000	70,000
	Total Personnel Costs	2,091,463	2,053,753	2,418,042	2,319,606	2,683,358
100-201-4301-0000	Consulting Services	34,500	0	0	0	48,000
100-201-4317-0000	Support/Maint Contracts Meetings-Training Travel					3,800
100-201-4320-0000	Expenses	35,320	36,873	65,000	45,000	65,000
100-201-4324-0000	Inmate Meals	294,572	328,252	320,000	340,152	350,000
100-201-4326-0000	Inmate Medical	667,698	623,357	658,377	798,225	1,017,000
	Inmate Medical-Mental Health Svcs			51,950	50,550	99,999
	Total Contractual Svcs	1,032,089	988,482	1,095,327	1,233,927	1,583,799
100-201-4325-0000	Board/Care Prisoners	57,607	40,043	85,000	45,000	85,000
100-201-4401-0000	Supplies	11,060	10,171	10,000	10,000	10,000
	Uniform & Medical Reimbursements	55,713	54,294	73,300	56,000	73,300
100-201-4480-4420	Uniform - Replacement Vests	4,682	4,140	8,100	8,100	8,100
100-201-4480-4759						
	Total Commodities	129,062	108,648	176,400	119,100	176,400
EXPENDITURE TOTAL		3,252,614	3,150,884	3,689,769	3,672,633	4,443,557

REVENUE/EXPENDITURE ANALYSIS

- A new position has been added for a Federal Liaison Nurse. This position was previously covered with our medical service providers. The cost for the new provider to carry this position was more than it would be for the County to have a new position.
- There is an increase in inmate medical due to switching medical providers. Advanced Correctional Health provides more services for the price as well as projected staffing levels.
- There is an increase in inmate meals due to the contract with new dietary group-Kellwell Foods. Increase is food-away-from-home CPI.
- Our IGA (Federal Agreement) expires this upcoming year, so we will pay for a consultant to help with the negotiation process.

PERFORMANCE INDICATORS

Indicator	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Federal Inmate Program – Northern Indiana			
Medical Mileage	246 miles	0 miles	50 miles
Court Mileage	1,205 miles	700 miles	500 miles
Average Number of Residents	2	1	1
Federal Inmate Program – Northern Illinois			
Medical Mileage	5,898 miles	5,000 miles	5,000 miles
Court Mileage	10,423 miles	17,000 miles	20,000 miles
Average Number of Residents	29	26	26
Federal Inmate Program – Central Illinois			
Medical Mileage	11,108 miles	8,200 miles	9,000 miles
Court Mileage	31,797 miles	31,500 miles	35,000 miles
JPATS Mileage	11,204 miles	15,000 miles	20,000 miles
Average Number of Residents	77	80	85
County Inmates			
Medical Transports	34	40	25
Court Transports	9	20	15
IDOC transfers	79	75	50
Court Security Arrests	81	110	90
Bookings	1,313	2,000	850
Weekenders	20	16	10
Work Release	9	10	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 2024 BOARD APPROVED BUDGET

Fund: 281 Arrestees Medical Costs

Responsible Official: Lisa Draper, Jail Superintendent

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
281-000-3600-1281	Arrestees Fee	4,289	3,432	3,500	3,600	3,500
281-000-3626-0000	Inmate Medical Payments	2,923	4,618	4,500	3,600	4,500
	Total Fees Fines & Charges for Svcs	7,212	8,050	8,000	7,200	8,000
281-000-380x-1281	Interest (CD, NOW)	2	2	3	100	3
	Total Interest	2	2	3	100	3
	REVENUE TOTAL	7,214	8,053	8,003	7,300	8,003
281-000-4326-0000	Inmate Medical	0	4,614	7,000	5,300	7,000
	Total Contractual Svcs	0	4,614	7,000	5,300	7,000
	EXPENDITURE TOTAL	0	4,614	7,000	5,300	7,000
281-000-4700-1100	Transfers Out to General Fund	(7,000)	0	0	0	0
	Total Other Financing Sources (Uses)	(7,000)	0	0	0	0

REVENUE/EXPENDITURE ANALYSIS

- The revenues have been consistently higher since the fees were raised in FY2022.
- Budgeted expenses will remain the same as FY2023.

PERFORMANCE INDICATORS

Indicator	FY2022 Actual	FY2023 Estimated	FY2024 Projected
Sick Calls-Money Collected	\$3,096	\$2,200	\$2,500

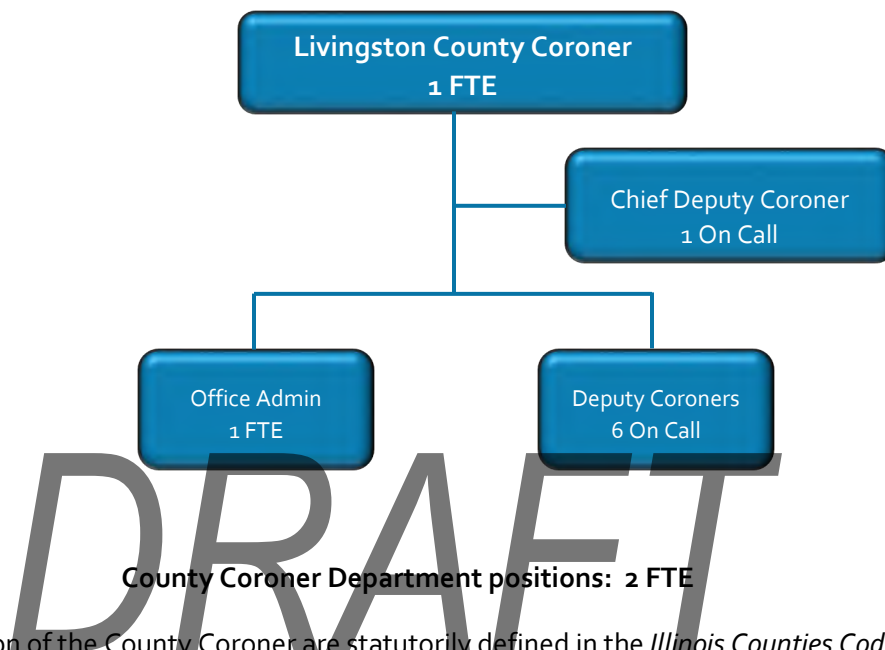
FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$6,231	\$8,231	\$9,234

DRAFT

MISSION STATEMENT

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



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 2024 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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-210-4101-5001	Coroner Salary	56,218	57,213	58,000	58,000	59,000
100-210-4110-5004	Chief Deputy Salary	10,662	8,862	6,000	6,000	6,000
100-210-4110-5015	Coroner's Secretary	26,246	24,266	36,214	36,214	45,179
100-210-4120-0000	Part-time Salaries-Deputies	2,390	3,840	8,000	4,000	5,000
100-210-4131-0000	On Call Pay	3,715	6,360	8,000	5,000	5,000
	Total Personnel Costs	99,231	100,541	116,214	109,214	120,179
100-210-4313-4325	Maint & Repairs - Radios					1,656
100-210-4320-0000	Meetings-Training Travel	2,126	1,767	3,000	2,000	3,000
100-210-4330-4330	Cell Phones	2,916	2,585	5,200	3,500	2,000
100-210-4334-0000	Dues	710	860	700	785	700
100-210-4353-0000	Post Mortem Autopsies	99,328	84,189	70,000	70,000	70,000
	Total Contractual Svcs	105,080	89,400	78,900	76,285	77,356
100-210-4322-0000	Mileage	4,121	3,585	2,500	1,600	2,500
100-210-4331-0000	Postage	598	499	1,000	500	1,000
100-210-4401-0000	Office Supplies	6,193	5,655	7,500	6,000	7,500
100-210-4490-4762	OSHA Supplies	914	1,404	2,000	1,400	2,000
	Total Commodities	11,826	11,144	13,000	9,500	13,000
	EXPENDITURE TOTAL	216,137	201,085	208,114	194,999	210,535

REVENUE/EXPENDITURE ANALYSIS

- Expenses have remained relatively unchanged, except for personnel costs. The increase reflects a wage increase approved by the County Board for FY2024.
- 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. A line item was added for FY2024 to account for the monthly radio usage fee.
- Commodities include mileage, office supplies, and OSHA supplies. There were no changes to these line items in FY2024.

PERFORMANCE INDICATORS

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 through 9/30/23
Coroner Calls	485	299	256	201
Investigations	305	195	269	195
Inquests	0	6	0	0
Medicals	177	165	148	128
Cremations	273	275	263	187
Correctional Center Deaths	5	2	5	4
Autopsies*	57	64	37	32
External Exams	3	3	0	0
Drug/Alcohol Deaths	11	9	15	6
Out of County Deaths	3	1	29	114

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 2024 BOARD APPROVED BUDGET

Fund: 285 Coroner's Fees

Responsible Official: Danny Watson, County Coroner

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
285-000-3652-3107	State of Illinois Grant (IDPH)	3,922	5,130	4,500	3,365	4,500
285-000-3652-3106	IVDRS Grant		1,105		808	
	Total Grants	3,922	6,235	4,500	4,173	4,500
285-000-3652-3308	Autopsy Reports	600	565	400	700	400
285-000-3652-3317	Cremation Permits	12,000	12,250	10,000	11,500	10,000
285-000-3652-3346	Photos	3	391	0	0	0
285-000-3652-3432	Coroner's Fees - State of Illinois	0	0	400	0	400
285-000-3652-4313	Inquest	0	0	0	0	0
	Total Fees Fines & Charges for Svcs	12,603	13,206	10,800	12,200	10,800
285-000-3652-9998	Miscellaneous Revenue	715	250	400	350	400
	Total Miscellaneous	715	250	400	350	400
285-000-380x-1285	Interest (CD, NOW)	81	108	20	734	20
	Total Interest	81	108	20	734	20
	REVENUE TOTAL	17,321	19,799	15,720	17,457	15,720
285-000-4504-0000	Equipment	0	5,929	10,000	8,000	12,000
	Total Capital Outlay	0	5,929	10,000	8,000	12,000
	EXPENDITURE TOTAL	0	5,929	10,000	8,000	12,000

285-000-4700-1100	Transfers Out to General Fund	(10,000)	(10,000)	(5,720)	(5,720)	(3,720)
	Total Other Financing Sources					
	(Uses)	(10,000)	(10,000)	(5,720)	(5,720)	(3,720)

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.
- FY2024 is budgeted for equipment. There will also be a transfer back to the General Fund to help defray any budget overages in the Coroner's department.

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$43,481	\$47,218	\$47,218

DRAFT

Solid Waste Manager

The Solid Waste Department functions are handled by the Regional Planning Administrator. At this time, the responsibilities will require minimal hours per week and would not qualify as a part-time equivalent.

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 2024 BOARD APPROVED BUDGET

Department: 220 Solid Waste

Department Official: Brittany Miller, Solid Waste Manager

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-220-4101-5001	Solid Waste Manager	25,292	18,390	19,193	12,629	
100-220-4101-5003	Solid Waste Assistant	34,694	19,861	21,282	3,832	
	Total Personnel Costs	59,986	38,251	40,475	16,461	0
100-220-4305-0000	Other Prof/Tech Svcs	7,936	8,115	43,000	20,000	43,000
100-220-4320-0000	Meetings-Training Travel	546	100	700	0	700
	Total Contractual Svcs	8,482	8,215	43,700	20,000	43,700
100-220-4399-4809	Operating Exp-Recycling	1,320	3,065	700	1,000	700
100-220-4401-0000	Office Supplies	189	137	300	419	300
	Total Commodities	1,509	3,202	1,000	1,419	1,000
EXPENDITURE TOTAL		69,977	49,667	85,175	37,880	44,700

REVENUE/EXPENDITURE ANALYSIS

- The wages that were previously in this department were removed for FY2024. The responsibilities require minimal hours, so there will be no wages allocated for FY2024.

PERFORMANCE INDICATORS

Indicator	FY2021	FY2022	FY2023	FY2024 Projected
Number of collection events coordinated with other local government staff	2	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 Director
.5 FTE

ESDA Department positions: .5 FTE

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 2024 BOARD APPROVED BUDGET

Department: 230 ESDA

Department Official: Jordan Uselding, Interim ESDA Director

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-230-3500-3418	ESDA Salary Grant	15,922	15,880	15,000	15,000	15,000
	Total Grants	15,922	15,880	15,000	15,000	15,000
REVENUE TOTAL		15,922	15,880	15,000	15,000	15,000
100-230-4101-5001	ESDA Director	20,537	36,765	38,387	27,512	35,000
100-230-4101-5003	ESDA Assistant		10,065	10,641	1,916	
	Total Personnel Costs	20,537	46,829	49,028	29,428	35,000
100-230-4330-4330	Cell Phone	1,047	942	1,200	633	1,200
	Total Contractual Svcs	1,047	942	1,200	633	1,200
100-230-4399-xxxx	Disaster Prep Response & Recovery			3,000	0	3,000
	Unified Command Post					
100-230-4399-4772	Operations	465	791			
100-230-4401-0000	ESDA Supplies & Materials	632	1,915	2,800	1,500	2,800
	Total Commodities	1,097	2,705	5,800	1,500	5,800
EXPENDITURE TOTAL		22,681	50,476	56,028	31,561	42,000

REVENUE/EXPENDITURE ANALYSIS

- The regular revenue for this department is a Federal Grant to reimburse a portion of the ESDA Director's salary.
- In FY2023, there was a change in the structure of this department. It was decided that the director position would not be shared with the Regional Planning and Solid Waste departments. The budgeted amount for salary was determined by the number of hours that would be devoted to Emergency Management.

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	FY2022 Actual	FY2023 Estimated	FY2024 Projected
EMA Federal Funding	\$15,880	\$15,000	\$17,000
Planning Sessions Held/Training Exercises Held*			
Number of Individuals Participating in Exercises*			
Number of Agencies Participating in Exercises*			

**Performance Indicator information not provided*

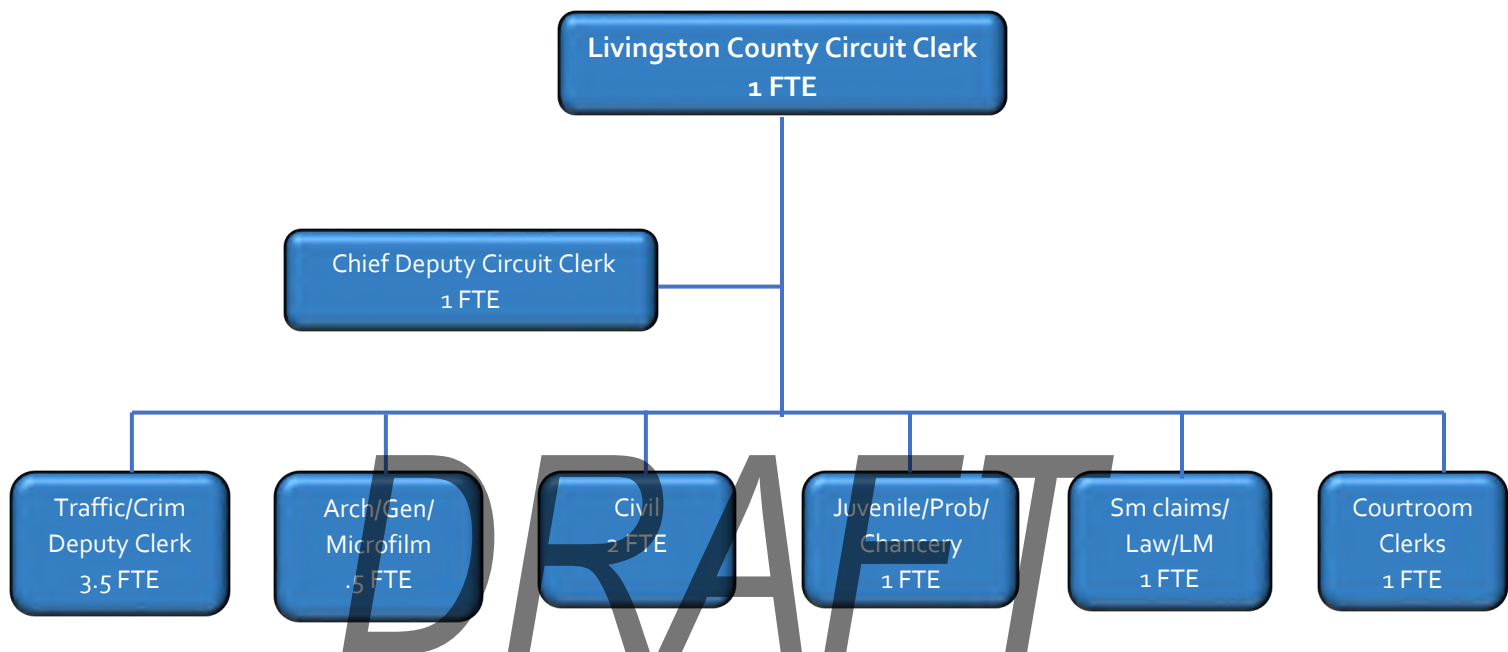
DRAFT

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 2024 BOARD APPROVED BUDGET

Department: 300 Circuit Clerk

Department Official: LeAnn Dixon, Circuit Clerk

Division: Judicial

<u>Budget Line Item</u>	<u>Account Description</u>	2021	2022	2023	2023	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-300-3600-0000	Circuit Clerk Fees	77,328	100,004	100,900	102,000	100,900
100-300-3600-1960	Interest on Fees	884	604	1,300	1,050	1,300
100-300-3600-2803	Copy Fees	1,533	264	4,000	500	4,000
	Fees for Child Support					
100-300-3600-3011	Deputy Salary	5,433	2,242	2,500	3,400	2,500
	Fees for Drug Addiction					
100-300-3600-3320	Service	360	180	1,000	350	1,000
100-300-3600-3343	Mailing Fees	815	839	1,000	800	1,000
100-300-3600-3344	Search Fees	15	28	100	10	100
	County Criminal & Juvenile					
100-300-3600-3406	Fees	133,830	91,929	84,000	110,000	84,000
100-300-3600-3407	Work Release Fees	14,578	8,168	8,000	8,000	8,000
100-300-3600-3408	Witness Fees	124	0	50	0	50
100-300-3600-3409	Public Defender Fees	18,971				
100-300-3600-3411	State's Attorney Fees	21,710				
100-300-3600-3413	Drug Enforcement Fees	1,103	9,623	1,000	1,000	1,000
	Circuit Clerk Fees-County					
100-300-3600-3419	Share	6,152	666	10,000	500	10,000
100-300-3600-3420	Traffic Fines	97,860	60,673	110,000	80,000	110,000
100-300-3600-3439	Clerk Scheduled Fees	305,601	305,350	250,000	260,000	250,000
100-300-3600-3440	Arresting Agency Fees	16,114	10,734	16,150	12,000	16,150
100-300-3600-3661	Circuit Clerk Fees-Sheriff	43,588	53,447	20,000	40,000	20,000
	Total Fees Fines & Charges					
	for Svcs	745,999	644,750	610,000	619,610	610,000
REVENUE TOTAL		745,999	644,750	610,000	619,610	610,000

100-300-4101-5001	Circuit Clerk Salary	71,075	72,070	74,300	74,300	76,300
100-300-4110-5011	Deputies Salaries	236,282	267,215	303,334	294,566	322,479
100-300-4110-5099	Administrative Leave Part-time/Extra Help	1,251				
100-300-4120-0000	Salaries	21,832	15,237	38,598	29,514	40,325
	Total Personnel Costs	330,441	354,522	416,232	398,380	439,104
100-300-4305-3408	Wtns Fees/Smnss-Sbpnas Meetings-Training Travel	44	20	900	25	900
100-300-4320-0000	Expenses	237	714	1,000	750	1,000
100-300-4332-4605	Printing - Legal Notices	1,471	110	2,300	500	2,300
100-300-4334-0000	Association Memberships	425	375	500	375	500
	Total Contractual Svcs	2,177	1,219	4,700	1,650	4,700
100-300-4331-0000	Postage	7,586	10,300	9,700	9,600	9,700
100-300-4401-0000	Supplies	8,074	10,826	10,570	8,500	10,570
100-300-4504-0000	Equipment	0	0	0	0	0
	Total Commodities	15,660	21,126	20,270	18,100	20,270
EXPENDITURE TOTAL		348,278	376,866	441,202	418,130	464,074

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	FY2021 Actual	FY2021 Actual	FY2022 Estimated
Revenue Collected for the County	\$1,158,959		
Revenue Collected for Other Entities in the County	\$286,124		
Revenue Collected for the State	\$676,544		
Total Cases Filed	5,557		

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 2024 BOARD APPROVED BUDGET

Fund: 262 Court Automation

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
262-000-3600-1262	Court Automation Fees	68,483	59,190	68,000	65,000	68,000
	Total Fee Fines & Charges for Svcs	68,483	59,190	68,000	65,000	68,000
262-000-380x-1262	Interest (CD & NOW)	565	599	500	4,150	500
	Total Interest	565	599	500	4,150	500
REVENUE TOTAL		69,047	59,789	68,500	69,150	68,500
262-000-4504-0000	Equipment	41,176	26,844	40,000	30,000	40,000
	Total Contractual Svcs	41,176	26,844	40,000	30,000	40,000
EXPENDITURE TOTAL		41,176	26,844	40,000	30,000	40,000
262-000-4700-1100	Transfers to General Fund	(15,000)	(16,522)	(17,050)	(17,050)	(18,140)
	Total other Financing Sources (Uses)	(15,000)	(16,522)	(17,050)	(17,050)	(18,140)

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

FY2022	FY2023 Estimated	FY2024 Budgeted
\$230,876	\$252,976	\$263,336

DRAFT

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 2024 BOARD APPROVED BUDGET

Fund: Maintenance & Child Support

Responsible Official: LeAnn Dixon, Circuit Clerk

	2021	2022	2023	2023	2024
<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Maintenance & Child Support Fees	9,311	5,028	3,500	3,500	3,500
Total Fees Fines & Charges for Svcs	9,311	5,028	3,500	3,500	3,500
Interest	22	24	6	6	6
Total Interest	22	24	6	6	6
REVENUE TOTAL	9,333	5,052	3,506	3,506	3,506
Maintenance & Child Support	315	0	0	0	0
Total Miscellaneous	315	0	0	0	0
EXPENDITURE TOTAL	315	0	0	0	0
Transfers Out to General Fund	(3,000)	(3,117)	(3,770)	(3,770)	(4,064)
Total Other Financing Sources (Uses)	(3,000)	(3,117)	(3,770)	(3,770)	(4,064)

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

FY2022	FY2023 Estimated	FY2024 Budgeted
\$26,696	\$26,432	\$25,874

DRAFT

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 2024 BOARD APPROVED BUDGET**Fund: 290 Document Storage**

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
	Beginning Fund Balance	213,756	253,765	278,172	289,481	326,297
290-000-3600-1290	Document Storage Fees	66,485	57,587	55,000	60,000	55,000
	Total Fees Fines & Charges for Svcs	66,485	57,587	55,000	60,000	55,000
290-000-380x-1290	Interest (CD & NOW)	628	746	500	5,371	500
	Total Interest	628	746	500	5,371	500
	REVENUE TOTAL	67,113	58,333	55,500	65,371	55,500
290-000-4600-0000	Document Storage	12,103	7,525	16,000	12,000	16,000
	Total Miscellaneous	12,103	7,525	16,000	12,000	16,000
	EXPENDITURE TOTAL	12,103	7,525	16,000	12,000	16,000

290-000-4700-1100	Transfers Out to General Fund	(15,000)	(15,093)	(16,555)	(16,555)	(18,211)
	Total Other Financing					
	Sources (Uses)	(15,000)	(15,093)	(16,555)	(16,555)	(18,211)

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

FY2022	FY2023 Estimated	FY2024 Budgeted
\$289,481	\$326,297	\$347,586

DRAFT

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 2024 BOARD APPROVED BUDGET

Fund: Circuit Clerk Operations & Administration

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
Beginning Fund Balance	73,061	83,105	83,220	98,344	89,359
Fees for Services	23,140	20,924	8,000	8,000	8,000
Total Fees Fines & Charges for Svcs	23,140	20,924	8,000	8,000	8,000
Interest on Investments	23	28	15	15	15
Total Interest	23	28	15	15	15
REVENUE TOTAL	23,163	20,952	8,015	8,015	8,015
Operation & Admin Expenses	13,119	5,714	7,900	17,000	7,900
Total Miscellaneous	13,119	5,714	7,900	17,000	7,900
EXPENDITURE TOTAL	13,119	5,714	7,900	17,000	7,900

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.

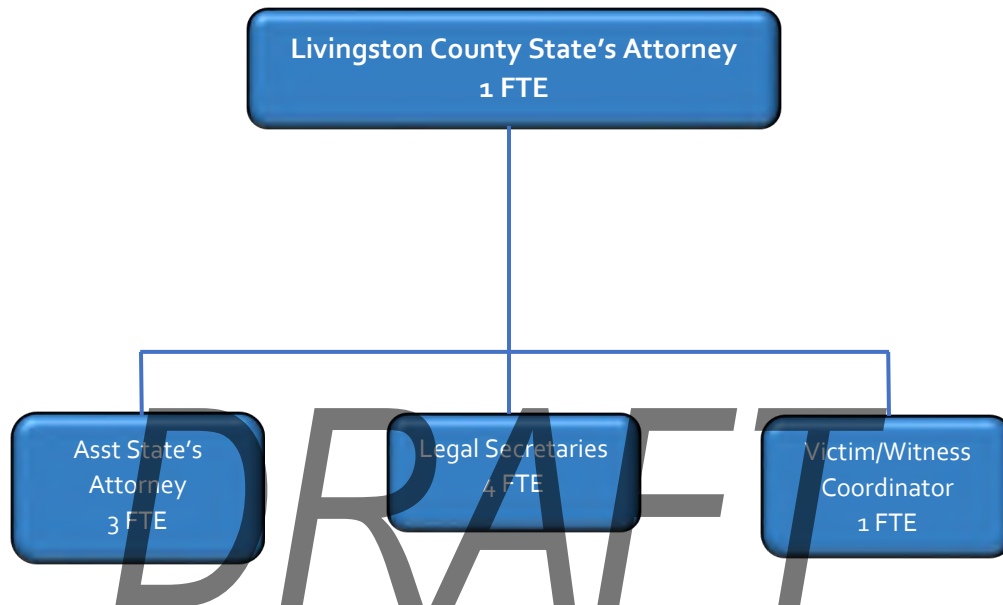
FUND BALANCE

FY2022	FY2023 Estimated	FY2024 Budgeted
\$98,344	\$89,359	\$89,474

DRAFT

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 2024 BOARD APPROVED BUDGET

Department: 310 State's Attorney

Department Official: Michael Regnier, State's Attorney

Division: Judicial

		2021	2022	2023	2023	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2024 Budget</u>
100-310-3500-3356	Asst SA Salary - Corrections	47,667	44,000	44,000	44,000	44,000
	Asst SA Salary - Mental					
100-310-3500-3357	Health	4,500	4,500	4,500	4,500	4,500
100-310-3500-3414	State of IL - SA Salary	158,993	163,820	166,923	171,148	178,123
	Total State of IL Reimb	211,160	212,320	215,423	219,648	226,623
	State's Atty Fees from					
100-310-3600-3411	Circuit Clerk		16,855	30,000	16,000	30,000
100-310-3624-0000	State's Atty Fees		6,000			
	Total Fees Fines & Charges					
	for Svcs	0	22,855	30,000	16,000	30,000
	REVENUE TOTAL	211,160	235,174	245,423	235,648	256,623
100-310-4101-5001	State's Attorney Salary	181,524	186,370	188,754	192,431	200,398
100-310-4101-5003	Asst SA Salaries	219,471	229,232	253,933	248,955	251,030
100-310-4110-1265	Victim Coordinator Salary	15,702	35,261	39,091	39,698	43,535
100-310-4110-5015	Admin. Support Salaries	165,967	163,568	174,218	174,301	187,470
	Total Personnel Costs	582,664	614,430	655,996	655,385	682,433

100-310-4304-0000	Outsourced Services-Legal	16,343	3,997	12,000	7,000	12,000
100-310-4304-4301	Trial Expenditures	649	2,929	6,500	3,000	6,500
100-310-4304-4302	Appellate Services	18,000	17,000	18,000	14,000	18,000
100-310-4334-0000	Dues	2,588	2,720	3,000	2,800	3,000
100-310-4330-4330	Cellular Phones	1,800	1,800	2,000	1,800	2,000
	Total Contractual Svcs	39,379	28,445	41,500	28,600	41,500
100-310-4331-0000	Postage	3,450	2,804	3,500	3,422	3,500
100-310-4399-0000	Operating Expenses	260	2,130	4,500	2,000	4,500
	Supplies & Minor					
100-310-4401-0000	Equipment	18,174	16,041	15,500	14,000	15,500
	Total Commodities	21,884	20,976	23,500	19,422	23,500
EXPENDITURE TOTAL		643,927	663,851	720,996	703,407	747,433

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 1st, 2023, 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 91% of the State's Attorney's budget. The increase reflects the wage increase that was approved by the County Board for FY2024 and also the increase in the State's Attorney's Salary which was given by the State of Illinois beginning July 2023. It is anticipated that the State's Attorney Salary will be increased by the State of Illinois in July 2024, as there have been consistent increases every year since 2018. The increase has averaged 2.83%. This budget recommends setting an increase in the State's Attorney salary of 3%, effective July 1, 2024, in recognition of the historical average and in anticipation of a decision to adjust the salary by the State of Illinois. Contractual services consist of outsourced legal services, trial expenditures and appellate services.

PERFORMANCE INDICATORS

Indicator	FY2022 Actual	FY2023 thru June 30	FY2024 Projected
Traffic Cases (TR) Filed	1638	1450	2900
Major Traffic (MT) Filed	662	356	712
Criminal Misdemeanors (CM) Filed	161	91	182
Driving Under the Influence (DT) Filed	106	68	136
Domestic Violence (DV) Filed	51	27	54

Criminal Felony (CF) Filed	303	234	468
Juvenile Abuse & Neglect (JA) Filed	31	20	40
Juvenile Delinquency (JD) Filed	30	8	16
Jury Trials Conducted	13	7	16

* 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.

DRAFT

VICTIM COORDINATOR – FUND 265

Submitted by: Michael Regnier, 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 2024 BOARD APPROVED BUDGET**Fund: 265 Victim Coordinator**

Responsible Official: Michael Regnier, State's Attorney

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
265-000-3300-1265	State Grant	20,900	15,675	20,900	26,125	23,250
	Total Grants	20,900	15,675	20,900	26,125	23,250
265-000-380x-1265	Interest (CD, NOW)	17	219	20	600	20
	Total Interest	17	219	20	600	20
REVENUE TOTAL		20,917	15,894	20,920	26,725	23,270
EXPENDITURE TOTAL		0	0	0	0	0
265-000-4700-1100	Transfers out to General Fund	(18,000)	(20,900)	(18,000)	(18,000)	(23,000)
	Total Other Financing Sources (Uses)	(18,000)	(20,900)	(18,000)	(18,000)	(23,000)

REVENUE/EXPENDITURE ANALYSIS

- The only revenues to this fund are the State of Illinois grant and interest. For FY2024, the amount of this grant was increased.
- 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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$24,030	\$32,755	\$33,025

STATE'S ATTORNEY DRUG TRAFFIC PREVENTION – FUND 270

Submitted by: Michael Regnier, 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 2024 BOARD APPROVED BUDGET

Fund: 270 State's Attorney Drug Traffic

Responsible Official: Michael Regnier, State's Attorney

		2021	2022	2023	2023	2024
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
270-000-3624-1270	SA Fees	0	0	2,000	2,653	2,000
270-000-3624-3327	Forfeited Funds	18,542	16,824	8,000	5,338	8,000
	Total Fees Fines & Charges for Svc's	18,542	16,824	10,000	7,991	10,000
270-000-380x-1270	Interest (CD, NOW)	110	112	10	200	10
	Total Interest	110	112	10	200	10

270-000-3	SA Drug Traffic Misc				440	
	Total Miscellaneous	0	0	0	440	0

REVENUE TOTAL	18,652	16,937	10,010	8,631	10,010
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270-000-4600-0000	Drug Traffic Prevention Expenditures	15,872	13,310	10,000	10,939	10,000
	Total Miscellaneous	15,872	13,310	10,000	10,939	10,000

EXPENDITURE TOTAL	15,872	13,310	10,000	10,939	10,000
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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	FY2022	FY2023 thru June 30	FY2024 Projected
Drug Asset Forfeiture Cases	30	22	44
Article 36 Cases	36	33	66

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$54,063	\$51,755	\$51,765

STATE'S ATTORNEY AUTOMATION – FUND 271

Submitted by: Michael Regnier, 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 2024 BOARD APPROVED BUDGET

Fund: 271 State's Attorney Automation

Responsible Official: Michael Regnier, State's Attorney

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
271-000-3624-3422	Fines, Fees and Forfeitures	4,089	2,982	4,000	4,000	4,000
	Total Fees Fines & Charges for Svcs	4,089	2,982	4,000	4,000	4,000
271-000-380X-1271	Interest (CD, NOW)	26	32	5	76	5
	Total Interest	26	32	5	76	5
	REVENUE TOTAL	4,115	3,014	4,005	4,076	4,005
271-000-4600-0000	Judiciary and Court Related	529	2,688	4,000	2,679	4,000
	Total Miscellaneous	529	2,688	4,000	2,679	4,000
	EXPENDITURE TOTAL	529	2,688	4,000	2,679	4,000

REVENUE/EXPENDITURE ANALYSIS

- Fees have stayed consistent over the last several years and that is not expected to change at this time. Enforcement of payment of fees may be made more difficult by the Pre-trial Fairness Act.
- Funds will continue to be used to help with the shift towards electronic case management.

PERFORMANCE INDICATORS

Indicator	FY2021	FY2022	FY2023 Estimated
Total Funds Collected	\$4,089	\$3,018	\$2,540
Allowable Purchases Made	\$829	\$2,688	\$2,679

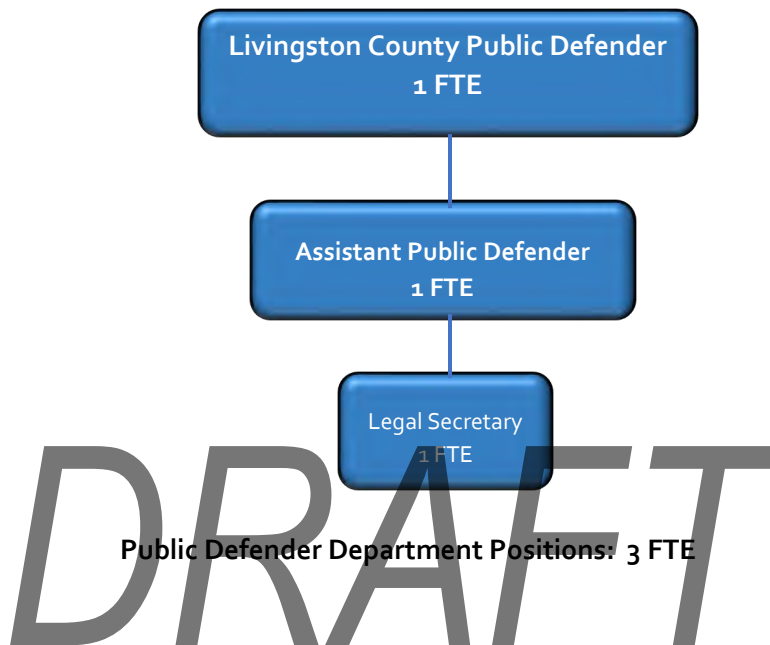
FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$15,456	\$16,853	\$16,858

DRAFT

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)*



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 2024 BOARD APPROVED BUDGET

Department: 320 Public Defender

Department Official: Marinna Metoyer, Public Defender

Division: Judicial

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-320-3300-0000	State of IL Grant				95,164	
	Total Grants	0	0	0	95,164	0
	State of IL-Public Defender					
100-320-3500-3415	Salary	108,484	111,379	113,241	115,462	118,450
	Total State of IL Reimb	108,484	111,379	113,241	115,462	118,450
	Public Defender Fees from					
100-320-3600-3409	Circuit Clerk		18,141	30,000	16,000	30,000
	Total Fees Fine & Charges for Svc	0	18,141	30,000	16,000	30,000
	REVENUE TOTAL	108,484	129,520	143,241	226,626	148,450
100-320-4101-5001	Public Defender	175,817	167,733	169,878	173,184	177,693
100-320-4101-5003	Asst Public Defender	35,446	20,013		11,249	65,000
100-320-4110-5015	Secretary	30,303	36,434	39,894	39,894	45,179
	Total Personnel Costs	241,565	224,180	209,772	224,327	287,872
100-320-4304-0000	Legal Services	57,650	76,557	97,500	95,000	57,500
	Meetings-Training Travel					
100-320-4320-0000	Expenses	0	774	1,300	775	1,300
100-320-4334-0000	Dues	0	385	800	785	800
	Total Contractual Svc	57,650	77,716	99,600	96,560	59,600
100-320-4331-0000	Postage	814	503	750	400	950
100-320-4333-0000	Publications	190	436	640	456	1,000
100-320-4401-0000	Supplies and Equipment	2,482	3,297	3,175	3,000	3,675
	Total Commodities	3,486	4,235	4,565	3,856	5,625
	EXPENDITURE TOTAL	302,701	306,131	313,937	324,743	353,097

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 decreasing in recent years.
- In FY2023, the State of Illinois awarded additional funding to counties for Public Defender services. It is unknown if this funding will be awarded in future years, so this is not budgeted in the Public Defender department for FY2024.
- 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 increased for FY2024 as a FT Assistant Public Defender position has been added. A part of this salary was offset by a reduction in the Contractual Services expenses.
- There was also a board-approved increase for the Legal Secretary’s wages.

PERFORMANCE INDICATORS

Indicator	2022 Actual	2023 thru 6/30	2024 Projected
Felony Cases (criminal & felony traffic)			
Filed with the Circuit Clerk	303	234	450
Opened by the Public Defender Office	397	211	390
Closed by the Public Defender Office	327	182	400
Misdemeanor Cases (includes DT and TR)			
Filed by the Circuit Clerk (CM, DV and DT only)	980	542	1000
Opened by the Public Defender Office (includes TR)	308	156	350
Closed by the Public Defender Office (includes TR)	281	147	300
Juvenile Delinquency Cases (filed as JD/J)			
Filed by the Circuit Clerk	30	8	30
Opened by the Public Defender Office	26	16	30
Closed by the Public Defender Office	26	7	20
Juvenile Abuse/Neglect Cases (filed as JA)			
Filed by the Circuit Clerk	31	20	35
Opened by the Public Defender Office	49*	34*	60
Closed by the Public Defender Office	60	15	40

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).
- *Each parent is assigned a Public Defender; therefore, the cases opened is greater than number of cases filed by the Circuit Clerk.

DRAFT

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 2024 BOARD APPROVED BUDGET**Fund: 275 Public Defender Records Automation**

Responsible Official: Marinna Metoyer, Public Defender

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
275-000-3625-3422	Fees	1,624	1,562	1,400	1,500	1,400
	Total Fees Fines & Charges for Svcs	1,624	1,562	1,400	1,500	1,400
275-000-3803-1275	Interest NOW	1	2	1	2	1
	Total Interest	1	2	1	2	1
REVENUE TOTAL		1,624	1,564	1,401	1,502	1,401
275-000-4600-0000	Other Disbursements	0	0	2,000	3,600	1,000
	Total Miscellaneous	0	0	2,000	3,600	1,000
EXPENDITURE TOTAL		0	0	2,000	3,600	1,000

REVENUE/EXPENDITURE ANALYSIS

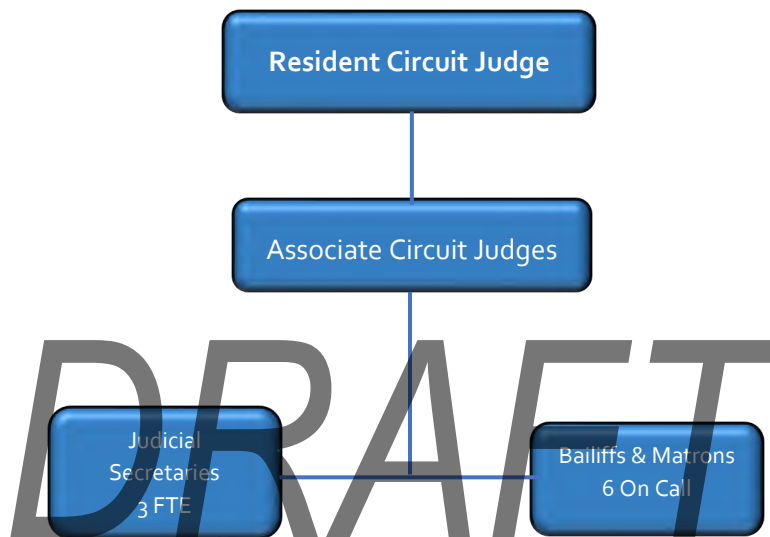
- Since this fund is fairly new, it is hard to predict the amount of fees that will be collected. FY2020 was the first full year of revenue and it was higher than anticipated. Conservatively, the fees are averaging over \$100 per month.
- Budgeted expenditures are to offset the expenses of record keeping.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$4,674	\$2,576	\$2,977

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 202 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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-330-3500-4319	State of IL Interpreter		655			
	Total State of IL Reimb	0	655	0	0	0
REVENUE TOTAL		0	655	0	0	0
100-330-4110-5015	Secretaries	121,360	126,353	133,873	133,873	138,415
100-330-4110-5099	Administrative Leave	586				
100-330-4120-5032	Part-time - Bailiffs	5,353	7,622	9,386	7,000	9,386
	Total Personnel Costs	127,300	133,975	143,259	140,873	147,801
100-330-4304-4303	Court Appointed Counsel	20,113	40,666	45,000	50,000	53,000
100-330-4304-4304	Special Prosecutor Fees	0	500	1,500	0	1,500
100-330-4305-4315	Post-trial Evaluations & Services			7,500	2,000	5,000
100-330-4305-4316	Transcript Fees	1,732	3,965	3,000	5,700	3,000
100-330-4305-4317	Pre-trial Evaluations & Services	21,145	8,018	10,000	5,000	7,500
100-330-4305-4319	Interpreter Fees	4,230	2,588	4,000	1,000	1,000
100-330-4308-0000	Judges' Salaries - Paid to State	1,403	1,304	1,800	1,267	1,800
100-330-4309-4704	Jurors: Fees/Mileage	14,632	13,016	50,000	15,000	50,000

100-330-4309-4705	Jurors: Meals	1,936	1,524	2,000	1,700	2,000
	Court Appointed Physician-					
100-330-4350-0000	Fitness/Insanity	8,180	42,360	30,000	25,000	30,000
	Total Contractual Svcs	73,369	113,942	154,800	106,667	154,800
100-330-4401-0000	Supplies & Equipment	10,397	14,490	10,000	12,000	10,000
	Reporter Supplies & Minor					
100-330-4401-4753	Equipment	0	92	1,000	100	1,000
100-330-4410-0000	Books	27,710	25,458	25,000	25,000	25,000
	Total Commodities	38,107	40,041	36,000	37,100	36,000
EXPENDITURE TOTAL		238,776	287,957	334,059	284,640	338,601

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. Bailiffs and Matrons are paid hourly with no benefits. No overtime is expected.
- As I indicated last year, and based upon some procedures outlined by the Illinois Supreme Court, we made adjustments to the interpreter process and the majority of those fees are now being paid directly by the State.
- 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. When those contracts come due, we hope to make significant adjustments to reduce our overall Westlaw charges. In the meantime, we will continue to use the law library fund as much as we can.
- New laws coming out of Springfield, coupled with some recent case law from both the Illinois Supreme Court and the Fourth District Appellate court continue to have a significant impact on the county's overall budget and the Circuit Court budget. In particular, the Circuit Clerk, law library fund and court security funds continue to see a decrease in revenue due to the enactment of the CTAA. In addition, pursuant to a recent decision by the Illinois Supreme Court all provisions within the "SAFE-T Act" will go into effect on September 18, 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. In so far as Circuit Court operations are concerned, we expect these changes to directly impact the Court Appointed Physician and Pre-sentence Evaluation Fees line items. Those line items were adjusted last year based upon a belief that the Act would go into effect on January 1st.

- As indicated in last year's narrative, we 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 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, when the State seeks to terminate parental rights, the parties do have the right to appeal. Unlike criminal cases, the county is required to pay the attorney fees and transcript for both parents on appeal. These expenses alone can easily exceed \$5,000.00 on one case. Although the case filings seem to have leveled off somewhat, we have several termination of parental rights cases pending and on appeal at this time. Therefore, have increased 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, that is now trending back up and we have also had a substantial increase in felony case filings that will impact jury numbers as well. In addition, we generally have several complex civil and criminal cases that go to jury trial every few years. We have made some permanent changes in how and when we notify jurors to come to court for trials, which has helped reduce costs.
- 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, as well as indecent solicitation of a minor cases, and mental health and fitness issues. 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.

EXHIBIT 1

- Spec. Pros. Fees:** 55 ILCS 5/3-9008(a-5) and (a-10): If the court determines that the State's attorney is sick or absent, or unable to attend, or has an actual conflict of interest in any cause or proceeding, or has petitioned to recuse in a civil or criminal matter...the court...may appoint a 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... \$10 for each day of necessary attendance at such counties of the third class, or such higher amount as may be fixed by the county board...In addition, jurors shall receive such travel expense as determined by the county board...". The circuit judges in each circuit shall prescribe by rule the times of calling grand and petit juries in each of the counties of the circuit and the periods for which the jurors shall serve. (705 ILCS 35/4).
- PSI Eval Fees:** 730 ILCS 5/5-3-1: "A defendant shall not be sentenced for a felony before a written presentence report of investigation is presented to and considered by the court...[can be waived EXCEPT in felony sex offense cases]...
- ...5/5-3-2(b): "The investigation shall include a physical and mental examination of the defendant when so ordered by the court...The **cost of such examination shall be paid by the county** in which the trial is held...In cases involving felony sex offenses in which the offender is being considered for probation...the [presentence] investigation **shall include** a sex offender evaluation by an evaluator approved by the Board."
- Transcript Fees/
Reporter Supplies
& Equip.:** 705 ILCS 75/6: "The reasonable fees of a court reporter incurred in preparing the transcript of proceedings for purposes of appeal in cases in which a minor had been found to be abused, neglected or dependent shall be fixed by the court...Any portion of such fees which the person is unable to pay **shall be paid from the general fund of the county.**"
- Court Appt. Counsel:** 725 ILCS 5/113-3: (a) "Every person charged with an offense shall be allowed counsel...In all cases, except where the penalty is a fine only, if the court determines that the defendant is indigent and desires counsel, the Public Defender shall be appointed as counsel. (b)If ...the court finds that the rights of the defendant will be prejudiced by the appointment of the Public Defender, the court shall appoint as counsel a licensed attorney at law of this State...(c) Upon the filing with the court of a verified statement of services rendered the **court**

shall order the county treasurer of the county of trial to pay counsel other than the Public Defender a reasonable fee."

Court Appt Phys:

725 5/104-11(b): "Upon request of the defendant that a qualified expert be appointed to examine him or her to determine prior to trial if a bona fide doubt as to his or her fitness to stand trial may be raised, the court, in its discretion, may order an appropriate examination...the **court shall enter an order on the county board to pay such expert a reasonable fee** stated in the order".

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

Interpreter Fees:

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

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

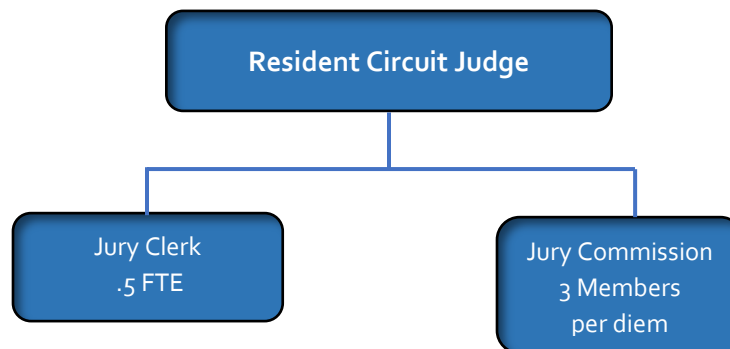
Illinois Supreme Court Language Access Policy, Section 9: "No fee shall be charged to any Limited English Proficient Person for the appointment of an interpreter...**The cost of providing interpreter services shall be the responsibility of the county or court that has jurisdiction** over the judicial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

JURY COMMISSION (DEPARTMENT 340)

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

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.

FISCALYEAR 2023 BOARD APPROVED BUDGET

Department: 340 Jury Commission

Department Official: Jennifer Bauknecht, Resident Circuit Judge

Division: Judicial

		2021	2022	2023	2023	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2024</u>
100-340-4120-0000	Jury Clerk	10,401	12,882	17,753	12,000	19,313
	Jury Commissioners'					
100-340-4142-0000	Salaries	282	282	750	500	750
	Total Personnel Costs	10,683	13,164	18,503	12,500	20,063
100-340-4401-0000	Supplies	6,310	6,456	8,000	6,400	8,000
	Total Commodities	6,310	6,456	8,000	6,400	8,000
	EXPENDITURE TOTAL	16,993	19,621	26,503	18,900	28,063

REVENUE/EXPENDITURE ANALYSIS

- The increase in budgeted expenses is due to the wage increase approved by the County Board for FY2024.
- Supplies and postage were increased the prior year 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.

DRAFT

LAW LIBRARY – FUND 260

Submitted by: Jennifer Bauknecht, Resident Circuit Judge, 11th 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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
260-000-3600-1260	Law Library Fees	5,837	5,982	5,000	5,000	5,000
	Total Fees Fines & Charges for Svcs	5,837	5,982	5,000	5,000	5,000
260-000-3803-1260	Interest NOW	0	0	5	0	5
	Total Interest	0	0	5	0	5
	REVENUE TOTAL	5,837	5,982	5,005	5,000	5,005
260-000-4600-0000	Law Library Costs	3,890	3,463	3,000	4,000	3,000
	Total Miscellaneous	3,890	3,463	3,000	4,000	3,000
	EXPENDITURE TOTAL	3,890	3,463	3,000	4,000	3,000
260-000-4700-1100	General Fund	(2,075)	(2,032)	(2,020)	(2,020)	(2,633)
	Total Other Financing Sources (Uses)	(2,075)	(2,032)	(2,020)	(2,020)	(2,633)

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.

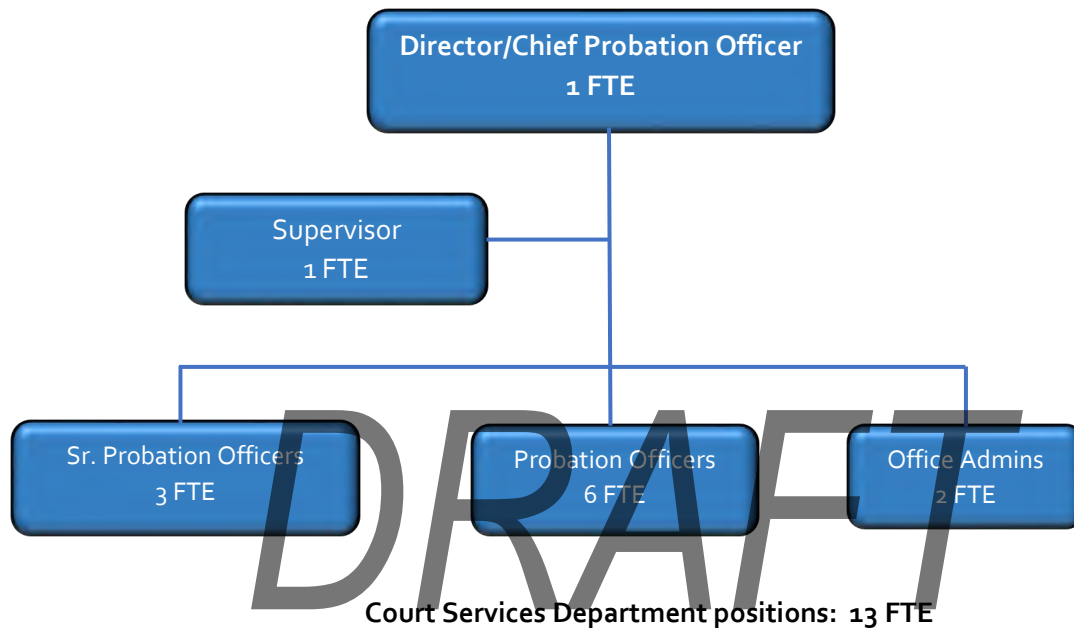
FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$1,985	\$965	\$337

DRAFT

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.



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.
- **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.
- In 2023 the Administrative Office of the Illinois Courts greatly increased the amount of data expected to be collected and reported by the county Probation Departments. Our data collection software provider, Goodin and Associates, achieved the technical changes needed to allow the software to store the additional data. The State and Goodin continue to work on the changes required to allow for improved reporting. We continue to make the needed procedural changes to allow for the efficient management of the significant increase in the amount of time it takes officers and support staff to collect, organize and report the data. We will complete this project during 2024.

FISCAL YEAR 2024 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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>Approved 2024 Budget</u>
100-350-3500-3416	State of IL Court Svcs Salary Subsidy	22,000	26,000	24,000	24,000	24,000
100-350-3500-3417	State of IL Court Svcs Grants in Aid	485,774	511,999	510,000	510,000	551,662
	Total State of IL Reimbursements	507,774	537,999	534,000	534,000	575,662
	REVENUE TOTAL	507,774	537,999	534,000	534,000	575,662
100-350-4101-5001	Probation Director's Salary	79,407	82,638	85,876	85,876	88,812
100-350-4101-5003	Probation Supervisor Salary	60,781	65,457	70,722	70,722	76,675
100-350-4110-5013	Probation Officer Salary	444,026	428,134	505,378	487,565	497,991
100-350-4110-5015	Admin/Office Assistants	65,950	69,928	78,809	78,809	85,093
100-350-4110-5035	Overtime/Merit	4,202	4,330	4,500	4,500	4,500
	Total Personnel Costs	654,366	650,487	745,285	727,472	753,071
100-350-4305-0000	Other Prof/Tech Svcs (was equipment)	5,280	5,280	7,500	19,500	7,500
	Meetings-Training Travel					
100-350-4320-0000	Expenses	8,531	9,183	13,000	11,000	13,000
100-350-4330-4330	Cell Phones	10,680	8,542	11,000	11,000	11,000
100-350-4342-0000	Contract/Juvenile Detention	21,133	19,796	30,000	28,000	30,000
	Total Contractual Svcs	45,623	42,800	61,500	69,500	61,500
100-350-4322-0000	Mileage	694	579	500	250	500
100-350-4331-0000	Postage	490	854	450	700	450
100-350-4401-0000	Office Supplies and Equip	5,861	6,885	7,250	7,250	7,250
100-350-4480-0000	Uniforms	1,052	3,247	2,000	1,200	2,000
100-350-4490-4496	Officer Reimbursement	54	88	500	75	500
100-350-4490-4497	Other Supplies-Safety Equip	2,720	7,286	4,000	3,000	4,000
	Total Commodities	10,870	18,939	14,700	12,475	14,700
	EXPENDITURE TOTAL	710,860	712,226	821,485	809,447	829,271

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 \$550,000 and continue to be “fully funded” by the State (as statutorily defined).
- FY2023 spending is on track with our submitted budget, with end of July spending reflecting 62.66% of the budget expended with 67% of the year complete. Final expenditures are anticipated to be less than the amount budgeted.
- Court Services has submitted a FY2024 budget with expenditures of \$829,271, meeting the target established by the County Board. An additional \$140,150 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. An adjustment of the salary of the Supervisor has been approved by the Chief Judge in an effort to reduce salary compression with experienced officers in the bargaining unit. Certain other line items were increased or decreased based upon trends in that particular expenditure. Overall, although an increase from last year, the FY2024 budget request remains lower than the historical budgetary burden of the Department, being an amount consistent with pre-2017 Department spending.
- No capital purchases are anticipated in FY2024.

PERFORMANCE INDICATORS

Indicator	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimated
Adult Investigations	66	79	50	98
Juvenile Investigations	143	139	135	178
Public Service Ordered	43,590 hrs	44,117 hrs	44,189 hrs	43,600 hrs

Note: Information for 2020 and 2021 was severely impacted by the COVID-19 crisis.

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 2024 BOARD APPROVED BUDGET

Fund: 264 Probation Services Fees

Responsible Official: Ron Baker, Probation-Court Services Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
264-000-3600-1264	Fees - Probation	96,784	89,968	95,000	88,678	96,000
264-000-3600-3515	Fees - DV Surveillance	293	402		67	
264-000-3600-3516	Fees - Operations	355	171	600	175	
264-000-3620-3421	Fees - OOSP & JPTS	0	0	600	0	
264-000-3620-3441	Fees - Home Confine/Drug Testing	5,430	9,149		5,000	
	Total Fees Fines & Charges for Svcs	102,862	99,689	96,200	93,920	96,000
264-000-380x-1264	Interest (CD & NOW)	465	530	400	2,000	1,000
	Total Interest	465	530	400	2,000	1,000
264-000-3861-0000	Misc Revenue	0	4,050	0	0	0
264-000-3861-3860	Misc Revenue - Donations	0	0	0	0	0
	Total Miscellaneous	0	4,050	0	0	0
REVENUE TOTAL		103,326	104,269	96,600	95,920	97,000
264-000-4340-0000	Residential & Detention Alternatives	27,306	29,976	35,000	35,000	35,000
264-000-4341-0000	Client Services	26,475	67,391	50,000	50,000	34,800
264-000-4490-4300	Drug Testing	6,238	7,941	10,000	10,000	20,000
	Total Contractual Svcs	60,020	105,308	95,000	95,000	89,800
EXPENDITURE TOTAL		60,020	105,308	95,000	95,000	89,800

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 \$89,800 is anticipated during CFY2024. 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 FY2024 will constitute full funding so no coverage of a salary with fees will be possible.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$196,918	\$197,838	\$205,038

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 2024 BOARD APPROVED BUDGET

Fund: 101 Tort Judgment & Liability

Responsible Official: James Carley, County Board Chair

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
101-000-3002-0000	Tort Judgment Property Tax	663,034	663,302	770,000	769,608	800,000
	Total Property Tax	663,034	663,302	770,000	769,608	800,000
101-000-380x-1101	Interest (CD, NOW)	456	395	300	425	300
	Total Interest	456	395	300	425	300
100-000-3851-3345	Worker's Comp-Audit	614	533	0	0	0
	Total Miscellaneous	614	533	0	0	0
REVENUE TOTAL		664,104	664,230	770,300	770,033	800,300
101-000-4301-0000	Consulting Services			30,000	0	
101-000-4338-4707	Bonds	3,822	249	4,000	3,500	4,000
101-000-4338-4739	General Liability	654,046	720,002	775,000	790,909	814,400
101-000-4338-4741	Property Appraisal	0	0	8,000	6,200	600
	Total Contractual Svcs	657,868	720,251	817,000	800,609	819,000
EXPENDITURE TOTAL		657,868	720,251	817,000	800,609	819,000
101-000-4700-1100	Transfer to General Fund	(25,000)				
	Total Other Financing Sources					
	(Uses)	(25,000)	0	0	0	0

REVENUE/EXPENDITURE ANALYSIS

- Tort Judgment & Liability is funded by a property tax levy against the assessed valuation of properties in Livingston County. This levy has been increase over the last 2 years in order to catch up with the increases in our General Liability Insurance.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$540,506	\$509,930	\$491,230

DRAFT

UNEMPLOYMENT INSURANCE – FUND 102

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

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Fund: 102 Unemployment Insurance

Responsible Official: Ginger Harris, Human Resources Director

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
102-000-3003-0000	Unemployment Property Tax	14,928	15,002	5,000	5,067	5,000
	Total Property Tax	14,928	15,002	5,000	5,067	5,000
102-000-380x-1102	Interest (CD, NOW)	327	336	400	400	400
	Total Interest	327	336	400	400	400
REVENUE TOTAL		15,255	15,338	5,400	5,467	5,400
102-800-4230-0000	Unemployment Insurance	4,779	4,130	13,000	22,000	13,000
	Total Personnel Costs	4,779	4,130	13,000	22,000	13,000
EXPENDITURE TOTAL		4,779	4,130	13,000	22,000	13,000

REVENUE/EXPENDITURE ANALYSIS

- Unemployment Insurance is funded by a property tax levy against the assessed valuation of properties in Livingston County. There is no change to the levy for FY2024.
- The only expense paid from this fund is for Unemployment Benefits.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$156,706	\$140,173	\$132,573

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 2024 BOARD APPROVED BUDGET

Fund: 200 IMRF

Responsible Official: Ginger Harris, Human Resources Director

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
200-000-3004-0000	IMRF Property Tax	982,063	982,356	955,000	954,502	945,000
	Total Property Tax	982,063	982,356	955,000	954,502	945,000
200-000-380x-1200	Interest (CD, NOW)	4,175	4,038	3,800	5,000	3,800
	Total Interest	4,175	4,038	3,800	5,000	3,800
REVENUE TOTAL		986,238	986,394	958,800	959,502	948,800
200-000-4201-0000	IMRF & SLEP (Employer Share)	1,015,330	936,940	900,000	600,000	900,000
	Total Personnel Costs	1,015,330	936,940	900,000	600,000	900,000
EXPENDITURE TOTAL		1,015,330	936,940	900,000	600,000	900,000

REVENUE/EXPENDITURE ANALYSIS

- IMRF is funded by a property tax levy against the assessed valuation of properties in Livingston County. This levy has been decreased two years in a row as there has been a decrease in the contribution rate and the fund balance is strong.
- The only expense is the County's contribution toward funding their responsibility of the pension. For 2024 the County's contribution rate increased from 1.36% to 2.04% for Regular IMRF and increased from 13.62% to 16.26% for SLEP IMRF (Sheriff's Law Enforcement Plan).

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$1,855,069	\$2,214,571	\$2,263,371

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 2024 BOARD APPROVED BUDGET

Fund: 201 Social Security

Responsible Official: Diane Schwahn, Finance Director

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
201-000-3005-0000	Social Security Property Tax	742,914	743,197	755,100	754,684	755,100
	Total Property Tax	742,914	743,197	755,100	754,684	755,100
201-000-380x-1201	Interest (CD, NOW)	1,303	1,217	1,200	2,000	1,200
	Total Interest	1,303	1,217	1,200	2,000	1,200
REVENUE TOTAL		744,217	744,415	756,300	756,684	756,300
201-000-420x-0000	FICA/Medicare Expense	762,387	774,085	750,000	875,000	800,000
	Total Personnel Costs	762,387	774,085	750,000	875,000	800,000
EXPENDITURE TOTAL		762,387	774,085	750,000	875,000	800,000

REVENUE/EXPENDITURE ANALYSIS

- The Employer Social Security contribution is funded by a property tax levy against the assessed valuation of properties in Livingston County. There has been no change to the levy for FY2024.
- 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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$781,441	\$663,125	\$619,425

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 2024 BOARD APPROVED BUDGET

Fund: County Extension Education

Responsible Official: County Extension Education Director

<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
Property Taxes	148,768	148,896	149,217	149,217	149,217
Total Property Taxes	148,768	148,896	149,217	149,217	149,217
REVENUE TOTAL	148,768	148,896	149,217	149,217	149,217
Co Coop Exten Educ Services	148,768	148,896	149,217	149,217	149,217
Total Contractual Svcs	148,768	148,896	149,217	149,217	149,217
EXPENDITURE TOTAL	148,768	148,896	149,217	149,217	149,217

REVENUE/EXPENDITURE ANALYSIS

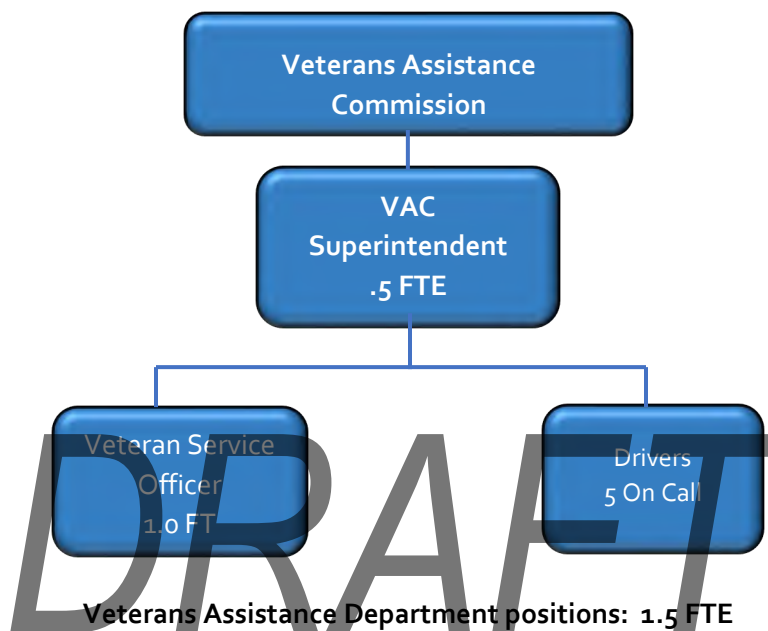
- The requested tax levy for FY2024 was \$149,217 and that is the amount that will be expended.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 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.



The Veterans Assistance Commission officers as of July 31, 2023 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 American Legion	Cornell American Legion	Cullom American Legion
Dwight American Legion	Dwight VFW	Emington American Legion
Fairbury American Legion	Fairbury VFW	Flanagan American Legion
Forrest American Legion	Long Point American Legion	Odell American Legion
Pontiac AmVets	Pontiac American 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 spouses of a veteran, and the minor children of a veteran, not in the veteran's custody.
- **Veteran Service Office:** The commission shall represent county veterans and executors in their application for or attempts to obtain benefits and services through State and federal agencies, including representing veterans in their appeals of adverse decisions

FUNCTIONS ESTABLISHED BY COUNTY BOARD

- Provide temporary emergency assistance to qualified veterans and their families.
- Assist in directing veterans and their families to agencies that they are qualified for, providing rides to VA hospitals, medical clinics and VA authorized community care partners.
- 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

- The goal for the LCVAC is to increase outreach to veterans that includes hosting an annual outreach a digital presence that provides information and links to supporting agencies and service providers. The county has an estimated population of 2440 veterans with approximately 600 veterans using federal and state Veteran Affairs resources (source BVA 2022 GDX). The commission's goal is to connect 1,000 veterans to VA healthcare resources, Home loans, Education benefits and Memorial benefits as well as IDVA education, nursing home benefits and grants. This will be done in addition to insuring that veterans are provided transportation to re services provided by regional VA facilities and IDVA nursing homes.
- To provide aid and assistance to honorably discharged veterans and their families.
- To research and participate in activities to promote programs which provide support to veterans and their families.
- To promote programs and understanding and utilization of services through public speaking and media outreach.
- Monitor program participation and effectiveness of programs.
- To manage the demand for services within available resources
- Insure completion of county, state and federal training and educational requirements.

FISCAL YEAR 2024 APPROVED BUDGET

Fund: 202 Veteran's Assistance

Responsible Official: Michael Haerr, VAC Superintendent

		2021	2022	2023	2023	Approved 2024
<u>Account #</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
202-000-3006-0000	Real Estate Taxes	139,603	139,719	140,000	140,000	175,000
	Total Property Tax	139,603	139,719	140,000	140,000	175,000
202-000-380x-1202	Interest (CD, NOW)	291	319	150	150	150
	Total Interest	291	319	150	150	150
202-000-3866-0000	Donations & Other	0	801	0	0	0
	Total Miscellaneous	0	801	0	0	0
REVENUE TOTAL		139,894	140,840	140,150	140,150	175,150
202-000-4101-5001	Supt's Salary	41,621	45,014	32,950	32,950	35,133
202-000-4101-5003	Asst Superintendent Salary		14,028	26,936	32,270	43,065
202-000-4120-5014	Part-time Drivers	25,792	31,807	35,000	35,000	35,000
202-000-4120-5015	Part-time Secretary	18,119	7,953			
202-000-4201-0000	IMRF Expense	3,607	3,221	3,216	3,502	3,855
202-000-4203-0000	FICA Expense	6,774	7,823	7,259	7,642	8,660
202-000-4205-0000	Health Insurance				2,170	8,378
202-000-4207-0000	Life Insurance					19
202-000-4230-0000	State Unemployment	392	549	0	600	0
	Total Personnel Costs	96,305	110,396	105,361	114,134	134,110
202-000-4313-4326	Vehicle Expenses	11,396	15,702	18,000	15,000	18,000
202-000-4315-3351	Office rent	4,800	4,800	4,800	4,800	4,800
202-000-4317-4501	Service Contracts-Computer Software					
202-000-4320-0000	Education & Conventions	1,164	1,801	3,000	1,500	3,000
202-000-4330-4330	Telephone - Cel Phone	2,750	3,375	3,600	3,425	3,600
	Total Contractual Svcs	20,110	25,678	29,400	25,623	30,300
202-000-4390-0000	Vet's Emergency Assistance	0	550	1,000	0	1,000
202-000-4390-4340	Groceries/Medicine for Vets	2,044	3,277	5,000	3,500	5,000
202-000-4390-4341	Rental Assistance for Vets	2,260	9,505	12,000	9,500	12,000
202-000-4390-4342	Utility Assistance for Vets	3,373	3,322	6,000	8,000	6,000
	Total Veterans Assistance					
	Svcs	7,676	16,654	24,000	21,000	24,000
202-000-4322-0000	Mileage	0	413	250	0	250
202-000-4331-0000	Postage	275	225	600	350	600
202-000-4399-0000	Operating Expenses	10	10			
202-000-4401-0000	Office supplies	1,910	1,931	4,000	4,000	4,000
	Total Commodities	2,195	2,578	4,850	4,350	4,850

202-000-4505-0000	Vehicles		25,528			
	Total Capital Outlay	0	25,528	0	0	0
202-000-4699-4410	Community Outreach		820	0		
202-000-4699-9999	Contingency	0	0	2,000	0	2,000
	Total Miscellaneous	0	820	2,000	0	2,000
EXPENDITURE TOTAL		126,286	181,654	165,611	165,107	195,260

REVENUE/EXPENDITURE ANALYSIS

- The Veterans Assistance Commission is a fund whose responsibilities are set by State Statute and funded by a property tax levy of up to 3%. The Veterans Assistance Commission FY23 levy was 1.52% and the FY24 levy will be approximately 1.75% (EAV dependent).
- The finance committee approved a wage increase of \$1.50/hr for all non-contract employees for FY2024, and the remaining salaries will be increased based on the County Salary Schedule. The Commission is adding a full time (37.5 hr/wk) veteran service officer to meet the requirements of the 2023 Military Veteran Assistance Act amendment. All other expenditures are budgeted for the same amount as the previous year.

FUND BALANCE

FY2022	FY2023 Estimated	FY2024 Budgeted
\$152,452	\$127,495	\$107,385

PERFORMANCE INDICATORS

Indicator	FY2021	FY2022	FY2023 thru 6/30/23
Number of people contacting VAC for assistance/information	2386	2010	652*
Number of Veterans receiving rent assistance	4	12	3
Number of Veterans receiving utility assistance	24	14	10
Number of Veterans receiving grocery assistance	20	26	13
Number of Veterans transported to VA hospitals & clinics	453	507	319
Total trips to VA	342	370	229
Total hours for drivers	1923	2235	1189

Total wages for drivers	\$24,101	\$31,916	\$20,521
Total mileage for vehicles	49,617	61,293	31,944
Total vehicle expenses	\$11,396	\$15,702	\$6,576

* Going forward, we will not be counting emails and faxes in the contacts for assistance/information as in previous years. We are only counting walk-ins, appointments, phone calls, visits to nursing homes, hospitals and veterans' treatment court interactions.

DRAFT

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.

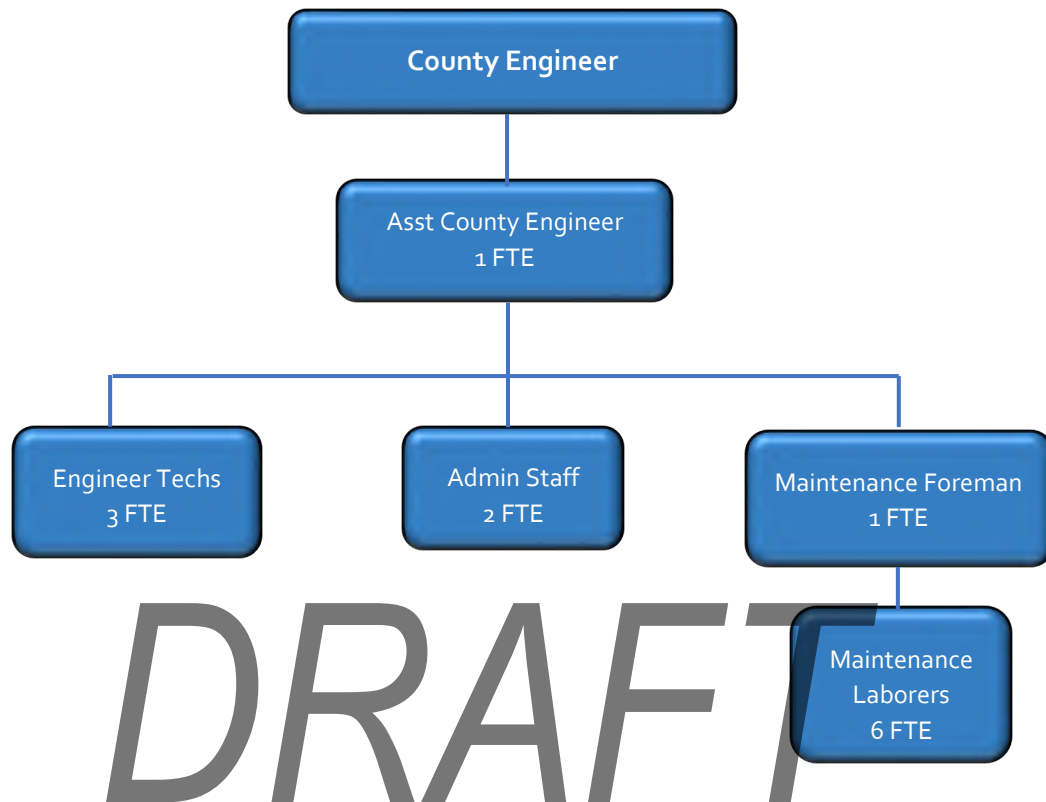
PERFORMANCE INDICATORS

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 2024 BOARD APPROVED BUDGET

Fund: 220 County Highway

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
220-000-3012-0000	County Highway Property Tax	786,232	802,844	845,000	844,597	906,992
	Total Property Tax	786,232	802,844	845,000	844,597	906,992
220-000-3662-7900	Highway Permit Fees	26,210	32,280	25,000	25,000	25,000
220-000-3662-7901	Township Engineering - Roads	111,279	211,400	205,000	205,000	230,000
220-000-3662-7902	Township Engineering - Bridges	89,859	76,153	60,000	60,000	60,000
220-000-3662-7903	CAB Engineering	0	0	0	0	0
	Total Fees Fines & Charges for Svcs	227,348	319,833	290,000	290,000	315,000
220-000-3801-1220	Interest CD	1,250	1,398	1,625	7,000	7,500
220-000-3803-1220	Interest NOW	252	206	100	100	200
	Total Interest	1,503	1,604	1,725	7,100	7,700
220-000-3820-7504	MFT Equipment Rental	100,000	100,000	175,000	175,000	175,000
220-000-3868-0000	Miscellaneous	4,389	1,509	3,000	3,000	3,000
220-000-3868-3309	Reimbursement from Other Agencies	17,269	19,663	9,000	35,000	50,000
220-000-3868-7003	Sale of Used Equipment	14,000	23,300	15,000	15,000	15,000
220-000-3991-0000	Insurance Proceeds	(24,164)			1,000	
	Total Miscellaneous	111,494	144,471	202,000	229,000	243,000
REVENUE TOTAL		1,126,577	1,268,752	1,338,725	1,370,697	1,472,692
220-000-4110-xxxx	FT Salaries - Office Staff	309,326	328,919	411,000	386,000	365,000
220-000-4110-5018	FT Salaries - Day Labor Wages	233,547	265,947	270,000	280,000	275,000
220-000-4120-5017	PT Salaries - Eng & Techs	5,489	4,261	7,700	0	6,000
220-000-4120-5018	PT Salaries - Day Labor Wages	179	157	300	300	500
220-000-4205-0000	Health Insurance Premiums	79,949	89,471	110,000	90,000	120,000
	Total Personnel Costs	628,489	688,755	799,000	756,300	766,500
220-000-4329-0000	Contractual Services	54,138	53,095	70,000	70,000	200,000
220-000-4433-0000	Office/Shop Utilities	20,414	22,904	45,000	45,000	45,000
	Total Contractual Svcs	74,552	75,999	115,000	115,000	245,000
220-000-4313-4323	Repair of Equipment	68,072	164,949	100,000	75,000	100,000
220-000-4313-7500	DL Materials for Road Repair	19,600	26,878	20,000	20,000	20,000

220-000-4313-7501	Repair of Bridges & Culverts	28,937	10,721	25,000	25,000	25,000
220-000-4399-7002	Operating Exp-Gas/Oil/Grease	64,439	92,957	90,000	90,000	90,000
220-000-4401-0000	Office Supplies	2,199	2,347	2,000	2,000	2,000
	Total Commodities	183,247	297,851	237,000	212,000	237,000
220-000-4313-4320	Buildings/Grounds Maint	32,725	5,693	90,000	90,000	90,000
220-000-4500-4323	Purchase New Equipment	1,779	366,217	410,000	300,000	300,000
220-000-4504-4602	Computer Equipment Costs	7,903	11,609	15,000	15,000	15,000
	Total Capital Outlay	42,407	383,518	515,000	405,000	405,000
220-000-4699-0000	Miscellaneous	10,424	9,893	14,000	14,000	14,000
	Total Miscellaneous	10,424	9,893	14,000	14,000	14,000
EXPENDITURE TOTAL		939,119	1,456,017	1,680,000	1,502,300	1,667,500

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.

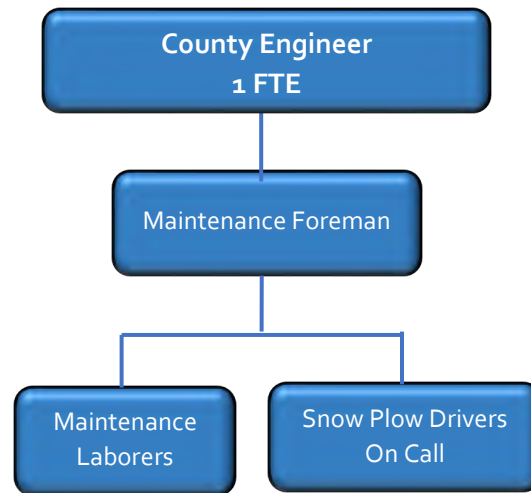
FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$1,192,026	\$1,060,423	\$865,615

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 2024 BOARD APPROVED BUDGET

Fund: 221 County Motor Fuel Tax

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
221-000-3020-1221	State of Illinois - Cty MFT	1,138,598	1,193,916	800,000	950,000	950,000
	Total Other Taxes	1,138,598	1,193,916	800,000	950,000	950,000
221-000-3300-0000	State of Illinois - Grant	498,406	498,406			
	Total Grants	498,406	498,406	0	0	0
221-000-3500-3438	Reimbursements Other Agencies	60,200	61,906	63,500	63,500	64,831
	Total State of IL Reimb	60,200	61,906	63,500	63,500	64,831
221-000-3800-1221	Interest Earned (IL Funds)	587	22,620	1,000	60,000	50,000
221-000-3801-1221	Interest Earned (CD)	446	947	0	5,000	5,000
221-000-3803-1221	Interest Earned (NOW)	166	104	50	150	200
	Total Interest	1,200	23,670	1,050	65,150	55,200
221-000-3869-0000	Miscellaneous	8,667	8,379	10,000	5,000	10,000
	Total Miscellaneous	8,667	8,379	10,000	5,000	10,000
	REVENUE TOTAL	1,707,071	1,786,279	874,550	1,083,650	1,080,031
221-000-4101-5001	FT Salaries - County Engineer	120,191	123,518	126,737	126,737	129,662
221-000-4110-5017	FT Salaries - Eng & Techs	0	0	10,000	10,000	10,000
221-000-4110-5018	FT Salaries-Day Labor Wages	229,547	200,893	230,000	230,000	230,000
221-000-4120-5018	PT Salaries - Day Labor Wages	4,483	4,481	10,000	10,000	10,000
	Total Personnel Costs	354,221	328,891	376,737	376,737	379,662
221-000-4300-7105	Design & Constr Engineer	0	0	10,000	0	10,000
221-000-4550-7410	Construction: Surface	0	0	300,000	0	500,000
221-000-4550-7501	Construction: Bridge/Culvert	0	0	85,000	0	500,000
	GM Bit. Seal Coat HFE/AC					
221-000-4550-7320	Oil	308,269	287,787	350,000	290,000	300,000
221-000-4550-7321	GM Seal Coat CA-14/16 Agg.	139,246	151,730	150,000	127,000	135,000
221-000-4550-7322	GM Herbicide Weed Control	0	0	0	0	0
	Total Contractual Svcs	447,515	439,517	895,000	417,000	1,445,000
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	25,391	25,127	30,000	30,000	30,000
	GM CA-14/16 Agg. FOB					
221-000-4550-7302	Quarry	5,120	3,870	15,000	5,000	15,000
	GM Riprap (3 or 4) FOB					
221-000-4550-7304	Quarry	203	2,940	10,000	10,000	10,000
221-000-4550-7305	GM Rock Salt for Ice Control	14,250	35,230	50,000	50,000	50,000
221-000-4550-7308	GM Paint Pavement Marking	78,915	84,400	97,000	95,000	105,000
221-000-4550-7312	GM Traffic Signs/Faces	3,684	7,092	25,000	10,000	35,000

221-000-4550-7313	GM Wood Sign Posts	4,170	9,399	10,000	0	0
221-000-4550-7317	GM Steel Culverts/Bands	48,679	7,580	30,000	30,000	30,000
	Total Commodities	180,412	175,638	269,000	232,000	277,000
221-000-4550-3107	State of IL Grant Program	19,324	977,973	490,000	75,000	430,000
	Total Capital Outlay	19,324	977,973	490,000	75,000	430,000
221-000-4315-4323	Rent-Equipment	100,000	100,000	175,000	175,000	175,000
221-000-4601-0000	Bank Fee Disbursement		20			
	Total Miscellaneous	100,000	100,020	175,000	175,000	175,000
EXPENDITURE TOTAL		1,101,471	2,022,040	2,205,737	1,275,737	2,706,662

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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$2,103,095	\$1,911,008	\$284,377

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.

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Fund: 222 County Aid to Bridges

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
222-000-3016-0000	County Aid to Bridges Property Tax	393,234	401,417	450,000	449,752	503,884
	Total Property Tax	393,234	401,417	450,000	449,752	503,884
222-000-3801-1222	Interest Earned (CD)	417	1,476	600	7,500	5,000
222-000-3803-1222	Interest Earned (NOW)	263	92	150	150	150
	Total Interest	680	1,568	750	7,650	5,150
REVENUE TOTAL		393,914	402,985	450,750	457,402	509,034
222-000-4300-7105	Design & Construction Engineering	87,577	114,699	150,000	150,000	275,000
222-000-4550-7405	Day Labor Construction	66,664	46,142	90,000	90,000	100,000
	Total Contractual Svcs	154,240	160,841	240,000	240,000	375,000
222-000-4550-7415	Construction: Bridges/Culverts	244,066	152,766	750,000	200,000	775,000
	Total Capital Outlay	244,066	152,766	750,000	200,000	775,000
EXPENDITURE TOTAL		398,306	313,607	990,000	440,000	1,150,000

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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$701,227	\$718,629	\$77,663

DRAFT

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 2024 BOARD APPROVED BUDGET**Fund: 223 County Federal Aid Matching**

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
223-000-3017-3013	Federal Aid Matching Property Tax	393,234	401,417	450,000	449,752	503,884
	Total Property Tax	393,234	401,417	450,000	449,752	503,884
223-000-3801-1223	Interest Earned (Investments)	2,008	3,310	1,500	17,500	10,000
223-000-3803-1223	Interest Earned (NOW)	142	117	100	100	100
	Total Interest	2,150	3,427	1,600	17,600	10,100
223-000-3875-3309	Match Tax Misc-Reimb from Other Agencies				197,400	
	Total Miscellaneous	0	0	0	197,400	0
REVENUE TOTAL		395,384	404,845	451,600	664,752	513,984
223-000-4300-7105	Design & Construction Engineering	17,953	60,283	100,000	50,000	200,000
	Total Contractual Svcs	17,953	60,283	100,000	50,000	200,000
223-000-4550-7410	Construction: Surface	58,273	389,136	950,000	500,000	650,000
223-000-4550-7415	Construction: Bridges/Culverts	0	0	250,000	0	850,000
	Total Capital Outlay	58,273	389,136	1,200,000	500,000	1,500,000
EXPENDITURE TOTAL		76,225	449,418	1,300,000	550,000	1,700,000

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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$1,185,841	\$1,300,593	\$114,577

DRAFT

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 2024 BOARD APPROVED BUDGET

Fund: 225 Road Use Agreement

Responsible Official: Clay Metcalf, County Engineer

Account #	Account Description	2021 Actual	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
225-000-3801-1225	Interest Earned (CD)	863	1,024	1,500	4,000	4,000
225-000-3803-1225	Interest Earned (NOW)	9	4	50	50	50
	Total Interest	872	1,027	1,550	4,050	4,050
	REVENUE TOTAL	872	1,027	1,550	4,050	4,050
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
	EXPENDITURE TOTAL	0	0	295,000	0	295,000

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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$295,853	\$299,903	\$8,953

DRAFT

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.”

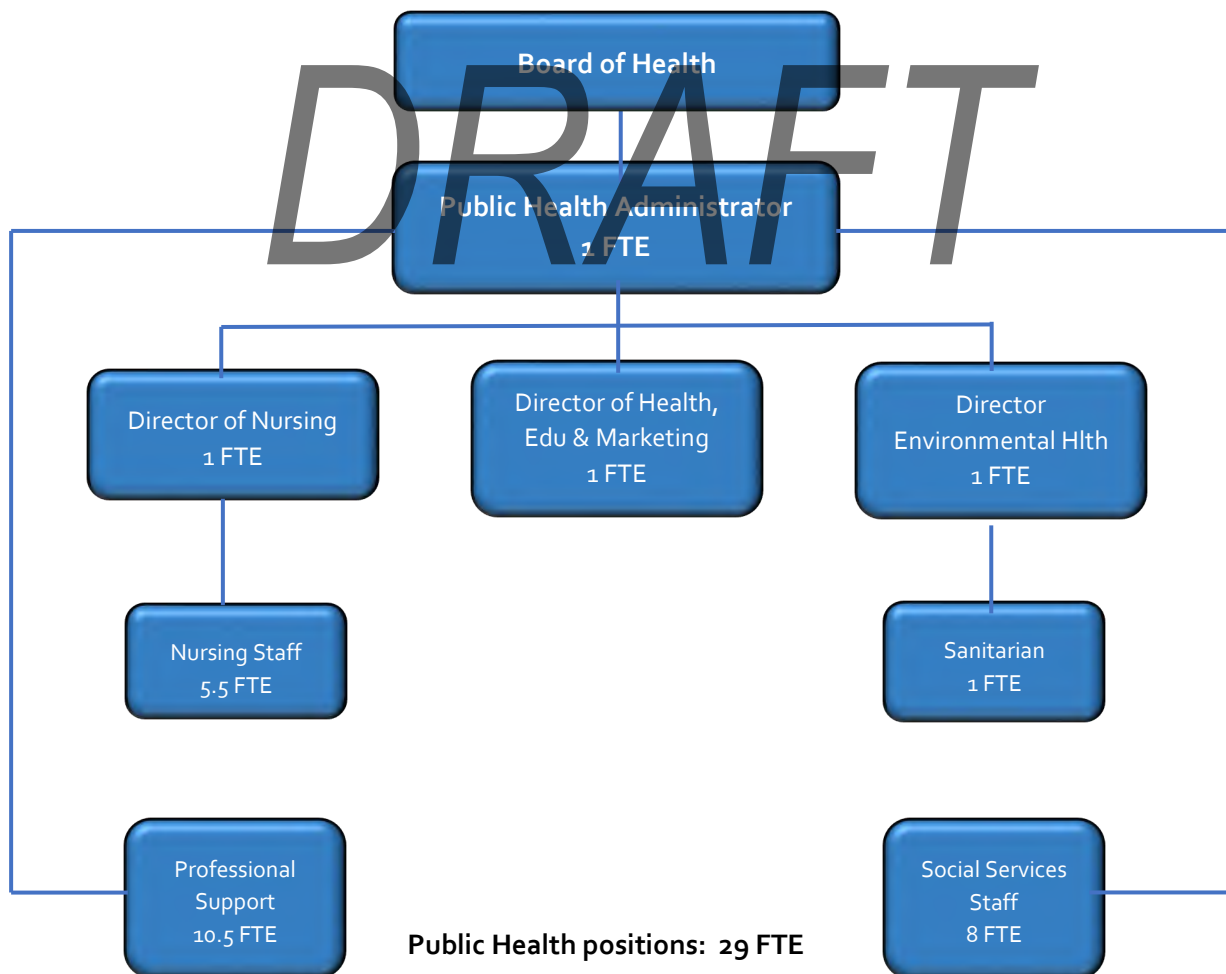
Public Health Board

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 2026
June 2024
June 2026
June 2024
June 2025
June 2026



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:** Respond to and recover from threats by enhancing communications, improving resource management, and building surge capacity quickly and effectively.
- **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 2024 BOARD APPROVED BUDGET

Fund: 230 Public Health

Responsible Official: Jackie Dever, Public Health Administrator

<u>Account/Program Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
County Health Property Tax	419,760	428,938	462,000	461,728	505,093
Total Property Tax	419,760	428,938	462,000	461,728	505,093
Interest on Investments	1,350	1,525	1,400	1,800	1,400
Total Interest (CD, NOW)	1,350	1,525	1,400	1,800	1,400
Better Birth Outcomes	57,336	64,170	97,350	97,350	88,200
Community Care/ECIAAA (CCU)	118,709	112,852	102,610	102,610	175,000
CCU - Census	618				
CCU - ESS	7,796	26,077	30,000	30,000	17,250
CCU - IT	0				
CCU Workforce		79,202	217,872	217,872	
Comprehensive Health-Lead	9,327	13,100	19,900	19,900	19,900
Comprehensive Health-Local Health Protection	81,424	48,811	78,566	78,566	100,000
Comprehensive Health-Safe Drinking Water		538	650	650	650
Comprehensive Health-Tanning		300	900	900	550
Comprehensive Health-Tick Surveillance					4,125
Comprehensive Health-Vector	21,059	15,681	15,798	15,798	17,397
COVID Response		55,502	16,700	16,700	0
Contact Tracing	345,959	84,753	0	0	0
Crisis Grant		63,841	94,700	94,700	
Early Period Screening Diagnosis (EPSDT)	45,134	40,326	50,325	50,325	24,402
Family Case Management/HRIF	95,592	89,765	107,635	107,635	110,770
Family Case Management/Healthworks-Youthcare	30,927	25,463	25,407	25,407	25,407
Family Planning Program	81,637	74,085	90,400	90,400	108,600
Grants In Kind WIC Coupons VFC Vaccines	47,303	59,425	350,000	350,000	350,000
IDHS-DEC (Healthy Families Illinois)	194,233	217,943	276,400	276,400	370,220
IL Breast & Cerv Cancer	42,040	66,082	90,415	90,415	90,665
IL Tobacco Free Communities	16,298	20,340	22,364	22,364	22,364
Local Health Protection Grant - Narcan	2,238	392			
Mass Vaccination Clinic	190,000	197,600	16,467	16,467	
Influenza Vaccine Promotion	13,157	11,843			
Oral Health Grant	0	0	0	0	8,000

Peer Counseling	14,489	13,958	13,780	13,780	14,193
Potential Grants	0	0	100,000	100,000	100,000
Public Health Emergency Preparedness	48,778	43,766	46,181	46,181	46,181
School Based Health Center/PTHS Fees	66,815	98,357	105,420	105,420	124,819
SIPA					350,000
Vision & Hearing program	25,712	37,744	31,926	31,926	34,950
Women, Infants & Children (WIC)	94,466	104,940	117,781	117,781	114,294
Total Grants	1,651,048	1,666,857	2,119,547	2,119,547	2,317,937

Environmental Health	48,420	50,909	54,200	54,200	60,447
CHCP - PH Nursing FY20	1,000	960	1,240	1,240	6,500
Immunization Clinics	111,034	158,296	107,000	107,000	231,900
Other Clinics STD/Women/Physicals	15,948	23,148	25,870	25,870	30,550
TB Clinic	22,000	22,000	22,000	22,000	22,000
Wellness Clinic - separated from other clinics	76,799	67,879	75,700	75,700	75,600
Women's Health Clinic	8,722				
Total Fees Fines & Charges for Svcs	283,923	323,192	286,010	286,010	426,997

Donations	15,029	10,415	12,000	12,000	14,000
Hubert Estate	6,228	5,686	6,000	6,000	5,400
Humiston Trust	21,000	21,000	21,000	21,000	0
Miscellaneous	0	412	100	100	1,000
SBHC Transfer In From Humiston Trust	0	15,981	33,380	33,380	
Total Miscellaneous	42,257	53,494	72,480	72,480	20,400

REVENUE TOTAL 2,398,338 2,474,006 2,941,437 2,941,565 3,271,827

Personnel	1,472,967	1,504,447	1,641,848	1,641,848	2,002,305
Health & Life Insurance	163,413	192,538	188,549	188,549	255,782
Total Personnel Costs	1,636,381	1,696,984	1,830,397	1,830,397	2,258,087

Contractual, R&M	80,813	70,218	245,934	245,934	153,938
Audit	1,550	1,595	1,600	1,600	2,000
Rent for H&E Building	54,500	54,500	54,500	54,500	55,500
Copier Lease Maintenance	12,368	9,656	10,884	10,884	8,415
Dues/Training	7,783	8,631	10,136	10,136	113,767
Telephone	23,770	24,129	22,282	22,282	26,193
Advertising	7,852	3,022	9,569	9,569	4,400
Total Contractual Svcs	188,636	171,750	354,905	354,905	364,213

Computer Hardware & Software	19,738	23,144			
Meals Lodging Mileage	33,154	46,815	49,077	49,077	38,472
Office Supplies & Environmental Supplies	79,071	95,689	81,464	81,464	145,246
Postage	30,365	7,201	19,741	19,741	6,143

Printing/Educational Materials	19,711	10,020	2,200	2,200	5,914
Vaccines	70,818	125,548	85,000	85,000	122,500
Nurse Supplies	26,626	10,904	45,580	45,580	10,480
WIC Food Instruments VFC vaccines	49,572	55,892	350,000	350,000	350,000
*Grants in Kind WIC FI VFC vac H1N1					
Total Operating Expenses	329,055	375,214	633,062	633,062	678,755

Equipment	48,961	6,899			
Total Capital Outlay	48,961	6,899	0	0	0

Humiston Transfer	0	15,981	33,380	33,380	0
Contingency	0		10,000	10,000	10,000
TB Administration	0	0	0	0	0
Donations/Misc	9,326	20,600	10,500	10,500	20,810
Miscellaneous	1,800	3,500	3,000	3,000	5,000
Total Miscellaneous	11,126	40,081	56,880	56,880	35,810

EXPENDITURE TOTAL	2,214,159	2,290,928	2,875,244	2,875,244	3,336,865
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Transfer in from General Fund (CURE Program)	5,970	0	0	0	0
Total other financing sources (uses)	5,970	0	0	0	0

REVENUE/EXPENDITURE ANALYSIS

- Revenue to operate the public health department comes from a variety of sources. In 2022, grants provided 61% of the revenue, tax levy provided 18%, and fees for services provided 18% with the remainder from other sources.
- Other sources of revenue include contracts, donations, and Trusts for specific programs/clinics.
- State reimbursement may lag 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 2022, personnel accounted for 66% of the expenditures and employer health insurance cost contributed another 9% of the total costs.
- Livingston County is the fourth largest geographical county in the state and mileage was 2% of the expenditures. This was steady from the 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 2% of the expenditures.
- Operational and contractual costs (software/copier/postage machine/labs) account for the rest of the expenditures at 18%. 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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$2,030,970	\$2,097,291	\$2,032,253

PERFORMANCE INDICATORS

Indicator	FY2019	FY2020	FY2021	FY2022
CCU # of assessments/reassessments	248	193	235	226
CCU # of Choices for Care screens	446	377	466	405
Communicable Disease Cases	133	2,361	4,192	6,353
Communicable Disease Investigations	58	2,373	4,202	6,440
Family Case Management average monthly caseload	148	154	144	120
Better Birth Outcomes average monthly caseload	20	24	22	22
Youthcare average monthly caseload	28	20	29	27
Family Planning client visits	657	595	475	517
Family Planning client encounters	1,434	988	918	946
Health Education programs	65	42	52	78
Healthy Families average monthly caseload	37	33	33	33
Public Health Nursing visits	490	300	186	186
Illinois Breast & Cervical Cancer program caseload	50	48	50	42
Immunizations - Adult given	2,194	2,288	1,685	1,949
Immunizations – Childhood given	1,205	1,035	821	855
Immunizations – COVID 19	0	0	24,031	4,787
International Travel Consultations	83	43	54	39
Public Health clinic visits – Physicals	124	30	34	33
School Based Health Center visits	4,177	3,615	5,798	6,179
STI client visits	129	86	83	97
Smoking cessation –enrolled in program	n/a	n/a	n/a	n/a
Vision & hearing screenings	5,453	4,129	6,400	6,430
Client served in Wellness clinic	1,151	322	871	914
WIC average monthly caseload	384	454	364	370
Women’s Clinic visits	168	150	152	126
Septic Permits issued	24	32	37	48

Water samples received (non-Community)	18	10	13	1
Well Permits issued	16	18	20	22
Food Inspections	358	340	332	366
Temporary Food Inspections	64	0	66	47
Tanning Facility Inspections	3	0	2	3
Solid Waste/Nuisance Inspections	22	13	10	14
WNV mosquito pools tested	30	86	46	31
Sanitary Surveys completed	4	3	3	4
Liquor Compliance Inspections	86	N/A	N/A	N/A

DRAFT

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 2026
 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 2024 BOARD APPROVED BUDGET

Fund: 232 TB

Responsible Official: Jackie Dever, Public Health Administrator

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
232-000-3019-0000	TB Property Tax	26,934	27,004	27,000	27,085	27,000
	Total Property Tax	26,934	27,004	27,000	27,085	27,000
232-000-366x-xxxx	Fees	1,173	958	1,300	1,300	1,300
	Total Fees Fines & Charges for Svcs	1,173	958	1,300	1,300	1,300
232-000-3803-1232	Interest (NOW)	30	29	30	28	30
	Total Interest	30	29	30	28	30
REVENUE TOTAL		28,137	27,992	28,330	28,413	28,330
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	1,178	0	1,200	1,200	
	Total Contractual Svcs	27,078	25,900	27,100	27,100	25,900
232-000-4401-0000	Office Supplies	0	0	0	0	0
232-000-4450-0000	Medical Supplies	1,324	851	1,500	1,500	1,000
232-000-4504-0000	Equipment	0	0	0	0	0
232-000-4699-0000	Misc Exp	0	0	0	0	0
	Total Commodities	1,324	851	1,500	1,500	1,000
EXPENDITURE TOTAL		28,402	26,751	28,600	28,600	26,900

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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$66,057	\$65,870	\$67,300

PERFORMANCE INDICATORS

Indicator	FY2019	FY2020	FY2021	FY2022
T.B. skin tests done	127	101	119	93
X-rays completed	1	2	2	0
Patients placed on medications	2	1	1	1
Active TB cases	0	0	0	0

DRAFT

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.

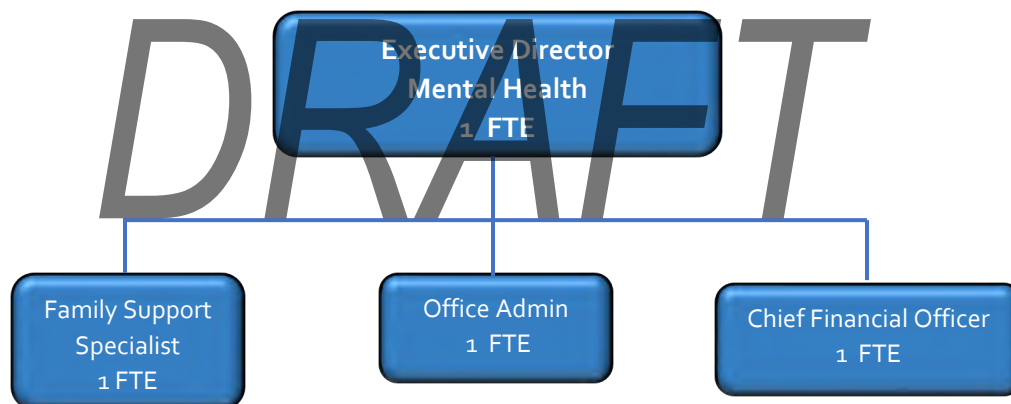
Mental Health 708 Board

Appointee

Jack Vietti, President
Ed Legner, Vice-President
Pam Krominga-Stone, Secretary
Debbie Studnicki, Treasurer
Gary Beier
Barb Schlatter
Clark Reamer

Term Expires

June 2027
June 2024
June 2026
June 2026
June 2024
June 2024
June 2026



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 2024 BOARD APPROVED BUDGET

Fund: 240 Mental Health 708 Board

Responsible Official: Chris Myers, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
240-000-3007-0000	708 Board Property Tax	906,397	908,544	889,065	889,065	889,065
	Total Property Tax	906,397	908,544	889,065	889,065	889,065
240-000-380x-1240	Interest (CD, NOW)	359	354	700	700	1,200
	Total Interest	359	354	700	700	1,200
240-000-3101-0000	RFP Medicaid	17,057	7,356	25,000	25,000	0
240-xxx-3658-3208	Case Coordination	0	0	0	0	0
	Total Grants	17,057	7,356	25,000	25,000	0
240-510-3658-3206	Livingston Co Comm on Children & Youth	44,027	58,117	65,872	65,872	86,593
240-530-3658-3207	377 Prog Admin	79,840	96,587	99,295	99,295	0
	Total Fees Fines & Charges for Svcs	123,867	154,703	165,167	165,167	86,593
240-000-3820-0000	Rent		2,400	3,600	3,600	3,600
	Total Rent	0	2,400	3,600	3,600	3,600
240-000-3872-0000	Miscellaneous	3,073	390	0	0	0
	Total Miscellaneous	3,073	390	0	0	0

REVENUE TOTAL		1,050,753	1,073,746	1,083,532	1,083,532	980,458
240-xxx-4110-0000	Staff Salaries	180,007	185,156	193,422	193,422	124,883
240-xxx-42xx-0000	Staff Benefits	55,830	36,571	40,090	40,090	35,499
	Total Personnel Costs	235,837	221,727	233,512	233,512	160,382
240-xxx-4315-0000	Lease/Rent	6,500	6,500	6,500	6,500	3,445
240-xxx-4320-0000	Meetings Training Travel	0	0	1,000	1,000	250
240-xxx-4329-0000	Contractual Services	9,590	8,271	7,000	7,000	3,180
240-xxx-4330-0000	Telephone	1,565	459			
240-xxx-4334-0000	Professional Dues	2,365	2,488	3,000	3,000	2,400
	Total Contractual Svcs	20,020	17,717	17,500	17,500	9,275
240-xxx-4322-0000	Mileage	363	776			250
240-xxx-4331-0000	Postage	194	316			
240-000-4399-1240	Operating Exp 708 Board	825	368	500	500	663
240-000-4401-0000	Office Supplies	2,201	3,142	3,235	3,235	1,590
240-000-4504-0000	Equipment	0	0	3,700	3,700	1,179
	Total Commodities	3,583	4,601	7,435	7,435	3,682
240-000-4300-4110	IHR - Medicaid	19,644		18,750	18,750	
	<i>Institute for Human</i>					
240-000-4300-xxxx	<i>Resources</i>	560,608	580,193	573,720	573,720	573,720
240-000-4300-4120	<i>Operation Snowball</i>	5,320	5,040	5,320	5,320	6,080
240-000-4300-620x	<i>Futures Unlimited Inc.</i>	224,014	146,737	204,014	204,014	204,014
240-000-4300-66xx	<i>Safe Journeys</i>	37,774	37,774	37,774	37,774	38,529
240-xxx-4341-0000	<i>Client Services</i>	2,446	4,813	5,000	5,000	5,000
	Total Purchase of Svcs (Contractual)	849,806	774,557	844,578	844,578	827,343
240-000-4699-0000	Miscellaneous	554	0	1,000	1,000	530
	Total Miscellaneous	554	0	1,000	1,000	530
EXPENDITURE TOTAL		1,109,801	1,018,604	1,104,025	1,104,025	1,001,212
Other Financing Sources						
(Uses)						
Transfers to Other Funds		(1)	0	0	0	0

REVENUE/EXPENDITURE ANALYSIS

- Beginning this fiscal year, the 708 Board will pay only their and the Youth Commission's share of the Board Expenses. The 377 Board will pay their actual share of the Board Expenses through a bank transfer.
- The Program Admin revenue represents reimbursement of funds utilized to run the Livingston County Commission on Children and Youth.

- The Rent Revenue is for the rent the 708 Board received from Project Oz for their use of two offices in our area of the Health building.
- The LCMHB will no longer be collaborating with IHR on the Medicaid Match as it has become more and more difficult to bill on individuals who are straight Medicaid and don't have a Managed Care Entity. Too much time has been spent on correcting billing too. IHR is completely onboard with this discontinuance. Proviso Community Mental Health Commission has been providing the billing software for this service to us for many years and in 2022-23 we were the only other provider doing the Medicaid Match besides themselves.
- The Purchase of Services line items for the agencies funded will remain the same as fiscal year 2023, except Safe Journeys requested a 2% increase and Operation Snowball requested a 14.29% increase.
- Staff Salaries have the cost of living increase of \$1.50 per hour, as recommended by the County. Our newer employees will receive their pay raise at their one-year anniversary.
- There are additional costs incurred in the Staff Salaries and Benefits to cover the costs of the County's proposal to cover 50% of the costs for any employee that wants to add their family on the health insurance plan. The LCMHB is estimating that two employees will be interested in this additional health care benefit. This family health benefit accounts for almost an additional \$14,000 cost in the Staff Salary and Benefits Line item.
- 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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$1,409,730	\$1,389,237	\$1,368,483

PERFORMANCE INDICATORS

Indicator	2022 Budgeted	2023 Budgeted	2024 Budgeted
Dollars allocated to client/community mental illness, developmental disability & substance abuse	\$856,100	\$844,578	\$846,093
% 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	18
# 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 2026
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 2024 BOARD APPROVED BUDGET**Fund: 241 Mental Health 377 Board**

Responsible Official: Chris Myers, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
241-000-3008-30xx	Property Taxes	416,049	417,025	417,240	417,240	417,240
	Total Property Tax	416,049	417,025	417,240	417,240	417,240
241-000-380x-1241	Interest (CD, NOW)	146	145	275	275	500
	Total Interest	146	145	275	275	500
REVENUE TOTAL		416,196	417,170	417,515	417,515	417,740
241-000-4110-0000	Staff Salary	58,245	73,168	74,551	74,551	65,577

	Benefits	8,633	14,986	15,269	15,269	19,326
	Total Personnel Costs	66,878	88,154	89,820	89,820	84,903
241-000-4320-0000	Meetings Training Travel		0	380	380	250
241-000-4315-4190	Lease/Rent	2,030	2,470	2,470	2,470	3,055
241-000-4329-0000	Contractual	6,500	4,066	2,660	2,660	2,820
241-000-4334-0000	Professional Dues	2,000	1,140	1,140	1,140	1,300
	Total Contractual Svcs	10,530	7,676	6,650	6,650	7,425
241-000-4322-0000	Mileage	1,000	380			
241-000-4399-1241	Board Member Expenditures	375	190	190	190	250
241-000-4401-0000	Office Supplies	2,100	1,230	1,229	1,229	1,410
241-000-4504-0000	Equipment	0	0	1,406	1,406	1,175
	Total Commodities	3,475	1,800	2,825	2,825	2,835
241-000-4300-620x	<i>Futures Unlimited Inc</i>	286,212	253,239	286,212	286,212	286,212
241-000-4300-420x	<i>Hospital Birth to Three Svcs</i>	0	0	24,620	24,620	20,411
241-000-4341-0000	<i>Service Development</i>	7,719	5,141	7,000	7,000	5,000
241-000-4300-420x	<i>MOSAIC</i>	6,981	12,612	10,000	10,000	14,000
	<i>Livingston County Adapted</i>					
241-000-4300-4210	<i>Recreation</i>	10,764	11,875	8,500	8,500	11,000
	Total Purchase of Svcs (Contractual)	311,676	282,867	336,332	336,332	336,623
	EXPENDITURE TOTAL	392,559	380,497	435,627	435,627	431,786

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 have requested some changes in their amounts. OSF St. James is requesting a 9.02% decrease, Mosaic is requesting a 40% increase, and the AIR Program is requesting a 29.41% increase. To accommodate these increases, we decreased the Service Development line by 28.57%.
- 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%.
- For fiscal year 2024, the 377 Board will be pay their percentage of each of the Board Expenses to the 708 Board each month.
- 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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$588,410	\$570,298	\$556,252

PERFORMANCE INDICATORS

Indicator	2022 Budgeted	2023 Budgeted	2024 Budgeted
Dollars allocated to client/community mental illness, developmental disability & substance abuse	\$351,172	\$343,883	\$337,929
% 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	22
# 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 2024 BOARD APPROVED BUDGET

Fund: 207 Recreation Committee

Responsible Official: James Carley, County Board Chair

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
207-000-380X-1207	Interest (CD, NOW)	452	786	200	3,000	3,000
	Total Interest	0	0	0	0	0
REVENUE TOTAL		452	786	200	3,000	3,000
EXPENDITURE TOTAL		0	0	0	0	0

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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$166,153	\$169,938	\$172,938

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 2024 BOARD APPROVED BUDGET

Fund: 209 Vehicle Replacement & Maintenance

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
209-000-380x-1209	Interest (CD, NOW)	113	112	100	100	100
	Total Interest	113	112	100	100	100
209-000-3864-0000	Vehicle Fund Misc	700	4,550		38	
209-000-3991-0000	Insurance Proceeds	17,848	0	0	18,076	0
	Total Miscellaneous	18,548	4,550	0	18,114	0
REVENUE TOTAL		18,661	4,662	100	18,214	100
209-xxx-4313-4326	Repairs & Maintenance	89,802	79,055	90,000	88,000	95,000
	Total Contractual Svcs	89,802	79,055	90,000	88,000	95,000
209-xxx-4420-0000	Fuel	150,484	179,212	170,000	165,000	185,000
	Total Commodities	150,484	179,212	170,000	165,000	185,000
209-000-4505-0000	New Vehicles	306,171	300,193	500,000	450,000	650,000
	Total Capital Outlay	306,171	300,193	500,000	450,000	650,000
EXPENDITURE TOTAL		546,457	558,460	760,000	703,000	930,000
	Transfer from General Fund for transports	39,905	47,698	60,000	43,386	50,000
	Transfer from Pontiac Host Fund	409,100	409,100	700,000	700,000	700,000
	Transfer from General Fund for P2D2 Program	121,140				
Total Other Financing Sources (Uses)		570,145	456,798	760,000	743,386	750,000

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 FY2024 budget anticipates the replacement of eight fleet vehicles for the Sheriff's Department and two vehicles for Jail Transport.
- The budgeted amount for fuel expenses (which fall under Commodities) has been increased for FY2024 based on the increase in fuel costs experienced nationwide.
- The budgeted amount for repairs and maintenance were also increased for 2024. Delays in the receipt and turnover of new vehicles within the departments have resulted in increased maintenance costs. Inflation may also play a role in this increase as well.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$150,230	\$208,830	\$28,930

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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 2024 BOARD APPROVED BUDGET

Fund: 211 Streator Host Agreement

Responsible Official: Diane Schwahn, Finance Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
211-000-380x-1211	Interest (CD, NOW)	8,621	4,339	5,000	14,000	10,000
	Total Interest	8,621	4,339	5,000	14,000	10,000
	REVENUE TOTAL	8,621	4,339	5,000	14,000	10,000
	Total Disbursements	0	0	0	0	0
211-000-4700-1100	Transfer to General Fund	(68,323)	(50,468)	(85,175)	(85,175)	(44,700)
	Total Other Financing Sources (Uses)	(68,323)	(50,468)	(85,175)	(85,175)	(44,700)

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. The department was restructured in FY2024 and only contractual services and supplies are paid from that department, so the transfer will be less going forward. 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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$1,101,824	\$1,030,649	\$995,949

**BUILDING MAINTENANCE & ASSET RECOVERY – FUND 212
(FORMERLY CONSTRUCTION & BUILDING RENOVATION FUND)**

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 2024 BOARD APPROVED BUDGET

Fund: 212 Bldg Maintenance & Asset Recovery

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
212-000-3300-0000	State of IL Grant		0	75,000	75,000	
	Total Grants		0	75,000	75,000	0
212-000-380x-1212	Interest (CD, MM, NOW)	16,999	3,748	100	8,000	100
	Total Interest	16,999	3,748	100	8,000	100
	REVENUE TOTAL	16,999	3,748	75,100	83,000	100
212-000-4502-xxxx	Building Improvements					1,000,000
	Infrastructure-Hlth &					
212-000-4550-4190	Education Bldg	4,316,521	444,138	540,000	671,070	
212-000-4593-0000	Demolition	7,875	642,793	0	0	0
	Total Capital					
	Improvements & Outlay	4,324,396	1,086,930	540,000	671,070	1,000,000
	EXPENDITURE TOTAL	4,324,396	1,086,930	540,000	671,070	1,000,000
212-000-3900-1100	Transfer in General Fund					2,500,000
	Total Other Financing Sources (Uses)	0	0	0	0	2,500,000

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 of the new Public Health Building and the demolition of the old building was completed in FY2022. The capital expenses for FY2023 included the construction of additional parking at the new building.
- Building improvements for 2024 will include, at a minimum, the refinishing of the Torrance St. property based on the disconnection of the former health building along with exterior improvements.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$599,054	\$10,984	\$1,511,084

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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 2024 BOARD APPROVED BUDGET

Fund: 214 Solar Farm Application Fees

Responsible Official: Brittney Miller, Regional Planning-Zoning Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
214-000-3650-xxxx	Solar Farm App Fees	10,000	0	40,000	0	0
	Total Fees Fines & Charges for Svcs	10,000	0	40,000	0	0
214-000-380x-1214	Interest (CD, NOW)	149	149	140	700	500
	Total Interest	149	149	140	700	500
REVENUE TOTAL		10,149	149	40,140	700	500
214-000-4144-xxxx	Meeting Expense	557	0	4,000	0	0
	Total Personnel Costs	557	0	4,000	0	0
214-000-4305-xxxx	Other Prof/Tech Svcs	3,190	0	16,000	0	
214-000-4304-0000	Legal Fees		0	20,000	0	
214-000-4605-xxxx	Legal Notices	61	396	0	0	0
	Total Contractual Svcs	3,251	396	36,000	0	0
217-000-4600-xxxx	Other Disbursements-		0		17,523	0
	Total Miscellaneous	0	0	0	17,523	0
EXPENDITURE TOTAL		3,808	396	40,000	17,523	0
211-000-4700-1100	Transfer to General Fund	0	0	0	(17,892)	(15,000)
	Total Other Financing Sources (Uses)	0	0	0	(17,892)	(15,000)

REVENUE/EXPENDITURE ANALYSIS

- At the end of FY2022 the decision was made to account for the solar farm application fee as a liability. The County is holding the money for the developer to cover any costs incurred during the application process. If the solar farm is not approved, any amount remaining from the application fee will be returned to the developer. If the solar farm is approved, any amount remaining will go toward the building permit fee which is revenue in the General Fund.
- As of the end of FY2022, there were 5 application fees that had been treated as revenue. The amount budgeted to transfer to the General Fund is to account for these remaining funds to be transferred.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$60,963	\$26,248	\$11,748

DRAFT

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 2024 BOARD APPROVED BUDGET

Fund: 215 Windfarm Application Fees

Responsible Official: Brittney Miller, Regional Planning-Zoning Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
215-000-3653-xxxx	Windfarm App Fees			300,000		
	Total Fees Fines & Charges for Svcs	0	0	300,000	0	0
215-000-380x-1215	Interest (CD, NOW)	495	541	840	2,400	2,000
	Total Interest	495	541	840	2,400	2,000
REVENUE TOTAL		495	541	300,840	2,400	2,000
	Meeting Expense	0		25,000		
	Total Personnel Costs	0	0	25,000	0	0
	Consulting Services	0		125,000		
	Legal Services			150,000		
	Total Contractual Svcs	0	0	275,000	0	0
EXPENDITURE TOTAL		0	0	300,000	0	0

REVENUE/EXPENDITURE ANALYSIS

- At the end of FY2022 the decision was made to account for the wind farm application fee as a liability. The County is holding the money for the developer to cover any costs incurred during the application process. If the wind farm is not approved, any amount remaining from the application fee will be returned to the developer. If the wind farm is approved, any amount remaining will go toward the building permit fee which is revenue in the General Fund.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$192,262	\$194,662	\$196,662

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 2024 BOARD APPROVED BUDGET

Fund: 216 Enterprise Zone

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
216-000-380x-1216	Interest (CD, MM, NOW)	2,747	3,991	500	9,250	500
	Total Interest	2,747	3,991	500	9,250	500
REVENUE TOTAL		2,747	3,991	500	9,250	500
216-000-4334-4713	GLCEDC - Membership Dues					
216-000-4378-4712	Economic Development	0	17,170	767,173	0	767,173
216-000-4610-4713	GLCEDC Grants	0	0	0	0	0
216-000-4620-4713	GLCEDC Loan Program	0	0	0	0	0
	Total Economic Development	0	17,170	767,173	0	767,173
EXPENDITURE TOTAL		0	17,170	767,173	0	767,173
216-000-3903-1210	Transfer in from Pontiac Host Fund	72,000	0	0	0	0
	Total Other Financing Sources (Uses)	72,000	0	0	0	0

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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$776,253	\$785,503	\$18,830

NATIONAL OPIOID SETTLEMENT FUND – FUND 219

This fund was created in FY2022 as a result of nationwide settlements that were reached to resolve all opioids litigation brought by states and local political subdivisions against the three largest pharmaceutical distributors and one manufacturer. Funds can only be used for abatement of the opioid epidemic.

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Fund: 219 National Opioid Settlement

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
219-000-3201-0000	National Opioid Recovery		25,960	0	67,691	0
	Total Grants	0	25,960	0	67,691	0
217-000-380x-1219	Interest (CD, NOW)		0	0	1,100	500
	Total Interest	0	0	0	1,100	500
REVENUE TOTAL		0	25,960	0	68,791	500
217-000-4600-xxxx	Other Disbursements-					
217-000-4610-0000	Grants					76,600
	Total Miscellaneous	0	0	0	0	76,600
EXPENDITURE TOTAL		0	0	0	0	76,600

REVENUE/EXPENDITURE ANALYSIS

- There is uncertainty as to how much this revenue will be and when it will be received.
- In FY2023, the County released a Request for Proposal (RFP) to County departments/divisions to present a plan for the use of these funds. The following table shows the projects that were approved for FY2024.

Entity	Program	Amount
Livingston County Public Health	Narcan Education & Outreach	\$5,000
Livingston County Sheriff's Dept	Prescription Drug Disposal Media Campaign	\$10,000
Livingston County Mental Health	Addiction Support Group	\$15,600
Livingston County Mental Health	Addiction Outreach & Engagement	\$5,000
Livingston County Probation	Drug Court Housing	\$17,000
Livingston County Probation	Drug Court Mentorship Program	\$10,000
Livingston County Probation	Drug Court Alumni Group	\$2,000
Livingston County Probation	Counseling Transportation Assistance	\$2,000
Livingston County Probation	Contracted transportation for Drug Court clients	\$10,000

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$25,960	\$94,751	\$18,651

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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.

All of Livingston County's allocation has been received 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 have been completed as of September 30, 2023.

Recipient	Programs	Total Awarded
Salvation Army	Housing, Rent & Utility Assistance and Food Pantry	\$260,652
Dwight Fire Protection District	Payroll Costs for Public Safety Staff responding to COVID-19	\$210,000
Futures Unlimited	Preventions in Congregate Settings	\$76,209
IHR	Mental Health Services	\$166,100
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 Circuit Court	Prevention in Congregate Settings	\$3,728
Good Samaritan	Aid to Non-Profits	\$304,162

The following table shows a listing of award recipients and the projects that are still to be completed.

Recipient	Programs	Total Award
Livingston County	Vaccine Clinics, Testing, and other miscellaneous expenses related to the pandemic across all departments & divisions	\$119,500
Livingston County Mutual Aid Association	Fire Dept radios & pagers – transition to StarCom	\$298,000
Livingston County Clerk	Preventions in Congregate Settings	\$253,081
Livingston County	Broadband	\$1,600,000
Livingston County Public Health	Drive-thru clinic	\$500,000
Grundy Livingston Kankakee Workforce Board	EMT Paramedic Training Programs	\$125,000
Livingston County Homeless Coalition	Rent, Mortgage & Utility Assistance	\$346,848
Pontiac Township High School District 90	Community Wireless Project	\$1,000,000
Futures Unlimited	Aid to Non-Profits	\$1,200,000

FISCAL YEAR 2024 BOARD APPROVED BUDGET

Fund: 217 American Rescue

Responsible Official: Diane Schwahn, Finance Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
217-000-3200-0000	Federal Grant	3,462,103	3,462,103	0	0	0
	Total Grants	3,462,103	3,462,103	0	0	0
217-000-380x-1217	Interest (CD, MM, NOW)	5,635	13,974	5,000	57,200	5,000
	Total Interest	5,635	13,974	5,000	57,200	5,000
REVENUE TOTAL		3,467,738	3,476,077	5,000	57,200	5,000
217-000-4302-4109	Data Processing Services- County Clerk		63,270		126,540	

217-000-4317-0000	Service Contracts				5,417	
	Total Contractual Services	63,270	0	131,958	0	
217-000-4490-8076	Other Supplies-COVID-19	18,384				
	Total Commodities	18,384				
217-000-4505-0000	Vehicles				54,085	
217-000-4550-0000	Infrastructure					500,000
	Total Capital Outlay	0	0	54,085	500,000	
217-000-4600-xxxx	Other Disbursements-	21,700	7,160	200,000	1,997	
217-000-4610-0000	Grants		2,240,441	5,426,194	1,500,000	2,385,211
	Total Miscellaneous	21,700	2,247,601	5,626,194	1,501,997	2,385,211
EXPENDITURE TOTAL		21,700	2,329,255	5,626,194	1,688,040	2,885,211

REVENUE/EXPENDITURE ANALYSIS

- The only revenue for FY2024 will be interest.
- The budgeted expenditures are for the awarded amounts that are remaining as of September 30, 2024.

FUND BALANCE

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$4,592,860	\$2,962,020	\$81,809

There is no goal for the fund balance of this fund. The ending fund balance in FY2023 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 FY2024 is only expected to be the interest that has been earned over the last 3 years.

CAPITAL BUDGET – FY2024

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.

During the budget process this year, the finance committee set a cap on the amount of new spending for FY2024. This cap includes the transfer going into the General Fund but does not include carryover projects. In order to prioritize the new capital requests, the Finance Committee was given a list of criteria. The criteria were categorized as follows:

- Strategic Alignment – *Does the project align with the County’s Mission & Vision? Will it assist the County in meeting its Long-Term Goals & Objectives? Is it responsive or will it have an impact on the County’s Strategic Priorities?*
- Health & Safety – *Is there an immediate or long-term health or safety benefit? While the need to prioritize funding for unsafe infrastructure is obvious, it is also critical to consider the broader impacts of investing.*
- Asset Condition – *What is the condition of the building, equipment, or infrastructure? It is critical to renovate, replace, or dispose of infrastructure before it reaches a point of failure and strategically time improvements to minimize cost.*
- Return on Investment – *Will this increase tax revenue, reduce costs to the County, or leverage other funds such as grant funds?*
- Efficiency & Effectiveness – *Is this the most cost-effective solution? Is it coordinated with other projects to increase impact? What is the problem the department is trying to solve? Does the project successfully solve the problem? Are there other solutions that might solve the problem in a more creative or cost-effective way?*

Each of these criteria was scored on a scale of 1-10 and the total across all criteria and this score was added to the Overall Priority Level scale (1-50):

- 50 – Essential – Urgent, high priority, addresses an emergency, remedies a condition dangerous to the public health, welfare and safety, compliance regulation, critically needed community program, vital.
- 40 – Desirable – High-Priority projects done as funding becomes available and validity of timing has been established.
- 25 – Acceptable – Worthwhile if funding is available, deferred to a subsequent year if budget reductions are necessary.
- 10 – Deferrable – Low-Priority projects, desirable but not essential.

The following table shows the Capital Requests for FY2024 and how they were ranked by the Finance Committee.

Requesting Department	Project	Requested Amount	Rating
Human Resources	Time & Attendance System	\$68,973	77
County Board	Redesign of County Website	\$16,000	76
Information Technology	Downtown Camera System	\$200,000	74
Information Technology	UPS Battery Replacement	\$11,000	87
Circuit Court	Security fence at Law & Justice Center	\$200,000	17
Jail	Body Scanner	\$107,115	77
Sheriff	Body Cameras (state mandate)	\$131,634	82
Sheriff	In-car Cameras	\$294,826	75
Sheriff	Lexipol Policy Manual Project	\$88,699	92
Sheriff	Additional Doors at Public Safety Complex	\$22,993	39

APPROVED CAPITAL PROJECTS FY2024

Time & Attendance System: The current time & attendance system was implemented in 2010 and only 40% of County employees currently use the time clock system. Those who do not use the time clock are reporting their time using a paper time sheet or calculating the time and sending to finance in an excel spreadsheet. Manual entry into the payroll system is required for these paper timesheets or spreadsheets. The new system will be used by all employees and directly links to the payroll system.

Redesign of County Website: It was identified during the Strategic Planning process that the County's website is in need of an overhaul. The current website went live in 2009 and has many links that are broken or missing. In addition, the current site does not currently meet accessibility standards, whereas a new site would be fully compliant.

UPS Battery Replacement: This is to replace batteries for the Law & Justice Center Uninterrupted Power Supply server. These need to be replaced every 5 years. This is a battery backup for the servers, security system and camera system.

Body Cameras: The Safe-T Act mandates implementation of body cameras for our agency by January 1, 2025. The County will be seeking reimbursement from the state after purchasing.

Lexipol Policy Manual: The current policy manual for the Sheriff and Jail employees requires updating. Lexipol offers policy manual management. They monitor legislative changes and forward updates and training for the changes. They additionally offer legal support in reference to litigation related to policy.

Additional Doors at Public Safety Complex: This project will add card readers to 4 additional doors in the Public Safety Complex. This increases safety by keeping the public from accessing secure areas.

Body Scanner: *This project is contingent on receiving grant reimbursement for the Sheriff's Body Camera Project.* This body scanner will eliminate contraband from entering the facility and would help prevent residents from overdosing and thus reducing liability and cost for the County. This machine would also help to keep the correctional officers safe by reducing the chances of a weapon entering the facility.

At the time that the Finance Committee approved these capital projects, they also pre-approved projects for FY2025.

CAPITAL PROJECTS - FY2024

Project	Department	Carryover	FY2024	FY2025
L&JC ADA Compliance	County Board	100,000		
Review of Comprehensive Plan	Reg Planning	50,000		
Aperature Card/Tract Book Scanning	County Clerk	33,598		
Courthouse Stone Repair	Maintenance	19,600		
Roof Replacement Historic Courthouse	Maintenance	3,300,000		
Courthouse Step Repair	Maintenance	17,600		
Tree Removal & Replacement	Maintenance	7,500		
ERS Recovery (Chillers - PSC)	Maintenance	130,000		
Change Detection	Assessor	21,935		
Time & Attendance System	HR		68,973	
Redesign of County Website	County Board		15,999	
Downtown Camera System	IT			200,000
UPS Battery Replacement	IT		11,000	
Body Scanner (contingent on grant funds)	Jail		107,115	
Body Camera Project (potential grant reimb)	Sheriff		131,634	
In-Car Camera Project	Sheriff			294,826
Lexipol Policy Manual Project	Sheriff		88,669	
Additional doors at PSC	Sheriff		20,515	
Financial Edge NXT Upgrade	Finance			50,000
			<u>3,680,233</u>	<u>336,790</u>
Transfer from Host Fund to General Fund		1,162,303		
Approved Capital Requests		<u>336,790</u>		
	Total		<u><u>1,499,093</u></u>	

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 2024 BOARD APPROVED BUDGET

Fund: 210 Pontiac Host Agreement

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
210-000-3x00-0000	Grants		7,500	200,000	266,142	310,000
	Total Grants	0	7,500	200,000	266,142	310,000
210-000-3655-3314	Host Agreement - Contract Payments	3,576,511	4,560,738	3,500,000	4,800,000	3,500,000
	Total Fees Fines & Charges for Svcs	3,576,511	4,560,738	3,500,000	4,800,000	3,500,000
210-000-380x-1210	Interest (CD, NOW)	64,483	121,449	50,000	285,000	50,000
	Total Interest	64,483	121,449	50,000	285,000	50,000
	REVENUE TOTAL	3,640,994	4,689,687	3,750,000	5,351,142	3,860,000
210-000-4300-4109	Aperature Card/Tract Book Scanning	21,485	42,696	57,304	2,221	33,598
210-000-4300-4788	GIS Change Detection			21,935		21,935
210-000-4301-4741	Commercial Property App		158,239	472,000	472,000	
210-000-4305-0000	Other Prof/Tech Svcs					88,669

	(Lexipol Policy Manual)					
	Other Prof/Tech Svcs-Reg					
210-000-4305-4142	Planning/Zoning	0		50,000	0	50,000
	Other Prof/Tech Svcs-					
210-000-4305-4502	Comp/Website					15,999
210-000-4313-4323	Electric Lift - Maint	4,424	0	0	0	0
210-000-4502-4165	Boiler Repair LJC	36,230	0	0	0	0
	Courthouse Grounds					
210-000-4502-4160	Maintenance	2,133	1,367	0	0	0
210-000-4502-4165	LJC Grounds Maintenance	2,283	1,217	0	0	0
210-000-4504-4501	HR Timekeeping System	0	0	0	0	68,973
210-000-4504-4501	Finance Software	0	5,095	0	0	0
210-000-4504-4501	Computer Software - HR		45,747	2,053	2,053	
210-000-4504-4602	Computer Hardware			305,940	305,940	
	Total Contractual Svcs	66,555	254,361	909,232	782,214	279,174
210-000-4502-4160	Courthouse Stone Repair	0		19,600		19,600
210-000-4502-4160	Courthouse Step Repair			17,600		17,600
	Tree Removal &					
210-000-4502-4160	Replacement			7,500		7,500
210-000-4502-4160	Courthouse Painting	0	10,573			
210-000-4502-4160	Courthouse Chair Lift	29,427	0	0	0	0
210-000-4502-4160	Courthouse Roof		35,673	3,350,000	50,000	3,300,000
210-000-4502-4165	Access Control LJC			27,775	22,089	
210-000-4502-4165	Chairs for Courtroom			15,000	8,721	
210-000-4502-4168	Jail Kitchen Floor	0	0	0	0	0
210-000-4502-4168	Fire Alarm System PSC	59,054	0	0	0	0
210-000-4502-4168	VCOM/911 Fire System					
210-000-4502-4168	Upgrade	19,700	0	0	0	0
	ERS Recovery (Chillers -					
210-000-4502-4168	PSC)		62,751	130,000	130,000	130,000
210-000-4300-4119	Camera Replacement Jail	0	196,995			
210-000-4502-4168	Jail Door System				312,750	
	Additional Doors at Safety					
210-000-4502-4168	Complex					20,515
210-000-4502-4168	Duct Smoke Detectors		42,675			
210-000-4502-4180	Torrance Avenue	18,310	28,220			
	Law & Justice Center Bldg					
210-000-4503-4165	Compliance	58,660	171,034	500,000	400,000	100,000
210-000-4504-0000	UPS Battery Replacement					11,000
210-000-4504-0000	Body Cameras (Sheriff)					131,634
210-000-4504-0000	Body Scanner (Jail)					107,115
210-000-4504-0000	Sheriff Taser Replacement	0	0	0	0	0
210-000-4504-0000	Court Security Radios			25,468	15,709	
210-000-4504-0000	Portable Breathalyzer			8,862	2,395	
210-000-4504-0000	Ballistic Shields			20,000	20,000	
210-000-4550-3328	Highway Building	15,482	1,592,079	3,438,371	1,846,292	0
	Total Capital Improvements					
	& Outlay	200,633	2,140,000	7,560,176	2,807,956	3,844,964
	Subtotal - Projects	267,188	2,394,361	8,469,408	3,590,170	4,124,138

210-000-4304-xxxx	Legal Fees	18,830	27,421	25,000	55,000	25,000
210-000-4305-4652	ETSB- Dispatch Service	226,898	232,098	232,774	247,494	247,494
	Repairs & Maint - Odell					
210-000-4313-4607	Tower	44,075	13,780	20,000	15,000	20,000
	GLCEDC Membership					
210-000-4334-4713	Dues	80,000	80,000	80,000	80,000	80,000
210-000-4580-0000	Early Retirement Plan	1,341	1,261	2,000	1,300	2,000
	LivCo Soil and Water					
210-000-4699-4714	Conservation	23,000	23,000	23,000	23,000	23,000
	Total Contractual Svcs	394,144	377,560	382,774	421,794	397,494
210-000-4502-4711	Energy Savings Program	0	0	467,529	480,621	
	Vehicle Equipment 2022					
210-000-4504-0000	Sheriff's Vehicles				18,811	
	Total Capital Improvements					
	& Outlay	0	0	467,529	499,432	0
210-000-4600-0000	Other Disbursements			200,000	225,325	200,000
210-000-4601-0000	Bank Fee Disbursements				20	
210-000-4610-0000	Grants	25,000				
	Total Miscellaneous	25,000	0	200,000	225,345	200,000
	Subtotal - Expenses	419,144	377,560	1,050,303	1,146,571	597,494
	EXPENDITURE TOTAL	686,332	2,771,921	9,519,711	4,736,741	4,721,632
	Proceeds from Capital					
210-000-3992-0000	Lease					
210-000-4700-1100	Transfer to General Fund	(452,941)		(799,268)		(1,162,303)
210-000-4700-1209	Transfer to Vehicle Fund	(409,100)	(409,100)	(700,000)	(700,000)	(700,000)
	Transfer to Enterprise Zone	(72,000)				
	Transfer to GF - Proactive					
	Unit	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
	Total Other Financing					
	Sources (Uses)	(1,084,041)	(559,100)	(1,649,268)	(850,000)	(2,012,303)

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 FY2024, we have budgeted for any unexpected grant revenue as well as grant expenses (Other Disbursements).
- Capital projects for FY2024 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

FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
\$17,471,420	\$17,235,821	\$14,361,886

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LIVINGSTON COUNTY TAX LEVIES - 2023-24

	921,244,632				857,712,811		813,558,842		
	Est	Max	Proposed	Proposed	Actual	Actual	Actual	Actual	Actual
	EAV	Rate	23-24	23-24	22-23	22-23	21-22	21-22	20-21
COUNTY LEVIES			Rate	Levy	Rate	Levy	Rate	Levy	Rate
General (Corporate)	1,007,769,311	None	0.35226	3,550,000	0.36284	3,342,644	0.36640	3,142,660	0.37159
IMRF/SLEP	1,007,769,311	None	0.09377	945,000	0.10361	954,502	0.11460	982,939	0.12107
County Highway	1,007,769,311	0.20000	0.09000	906,992	0.09168	844,597	0.09366	803,334	0.09693
County Aid to Bridges	1,007,769,311	0.25000	0.05000	503,884	0.04882	449,752	0.04683	401,667	0.04848
Tuberculosis Clinic	1,007,769,311	0.07500	0.00268	27,000	0.00294	27,085	0.00315	27,018	0.00332
Federal Aid Highway Matching	1,007,769,311	0.05000	0.05000	503,884	0.04882	449,752	0.04683	401,667	0.04848
County Health	1,007,769,311	0.10000	0.05012	505,093	0.05012	461,728	0.05004	429,199	0.05175
Tort Judg & Liability Insurance	1,007,769,311	None	0.07938	800,000	0.08354	769,607	0.07738	663,698	0.08174
Social Security	1,007,769,311	None	0.07493	755,100	0.08192	754,684	0.08670	743,637	0.09159
County Extension Education	1,007,769,311	0.05000	0.01481	149,217	0.01619	149,149	0.01737	148,985	0.01834
Veterans' Assistance	1,007,769,311	0.04000	0.01737	175,000	0.01519	139,937	0.01630	139,807	0.01721
Unemployment Insurance	1,007,769,311	None	0.00050	5,000	0.00055	5,066	0.00175	15,010	0.00184
Loss in Collection	1,007,769,311		0.00000		0.00102	9,396	0.00136	11,665	
			0.87581	8,826,170	0.90724	8,357,899	0.92237	7,911,286	0.95234
MENTAL HEALTH LEVIES									
Mental Health Board 708	1,007,769,311	0.15000	0.08822	889,065	0.09651	889,093	0.10599	909,090	0.11174
Mental Health Board 377	1,007,769,311	0.10000	0.04140	417,240	0.04530	417,324	0.04865	417,277	0.05129
		0.25000	0.12962	1,306,305	0.14181	1,306,417	0.15464	1,326,367	0.16303
TOTAL LEVIES			1.00544	10,132,475	1.04905	9,664,316	1.07701	9,237,653	1.11537

PTCELL 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 - 2023-24

	Est EAV	Max Rate	Proposed 23-24	Proposed 23-24	Actual 22-23	Actual 22-23	Actual 21-22	Actual 21-22	Actual 20-21	Actual 20-21
			Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy
<u>SELCAS LEVIES</u>										
Chatsworth	7,407,419	0.4000	0.32598	24,147	0.31050	23,000	0.32535	21,000	0.28422	17,822
Strawn	1,008,929	0.4000	0.30646	3,092	0.29190	2,945	0.32997	2,810	0.30408	2,677
Forrest	15,974,901	0.4000	0.32072	51,235	0.30548	48,800	0.31736	44,525	0.32698	45,671
Fairbury	66,723,279	0.4000	0.34146	227,832	0.32523	217,004	0.31801	195,868	0.31207	182,587
Rural	127,905,076	0.3000	0.14930	190,956	0.14220	181,881	0.12206	144,003	0.11514	126,286
	219,019,604			497,262		473,630		408,206		375,044

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.

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Livingston County Personnel Analysis

Livingston County implemented the system of categorizing positions and salaries upon the Employee Salary Schedule. The Employee Salary Schedule is a guide for establishing starting salaries for non-union positions.

A Department Official has the latitude of beginning an employee between the starting salary and the mid-point salary of the classification range. The Department Official must present documentation to the 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. In Fiscal Year 2024, the administration team will review the current salary schedule and present to the Board any adjustments needed in response to the Illinois Minimum Wage increases. The table below is the current 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

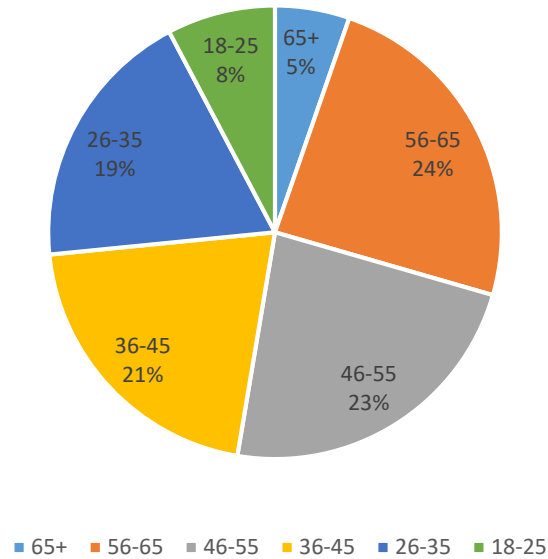
These salary ranges will be evaluated annually to maintain the County's goal to attract and retain talented employees. The following table represents the salary ranges per classification and the number of full-time employees who fall in each classification.

Salary Schedule (Non-Union Only)

Class	Type of Class	Salary Range	# of Employees
M-1	Management	49,901 – 89,388	6
M-2	Management	59,085 – 104,969	7
M-3	Management	70,902 – 116,786	5
P-1	Professional	34,886 – 53,352	4
P-2	Professional	44,129 – 68,250	7
P-3	Professional	49,901 – 86,366	8
P-4	Professional	59,085 – 132,600	6
PS-1	Professional Support	25,487 – 41,321	4
PS-2	Professional Support	31,278 – 49,745	33
PS-3	Professional Support	37,050 – 58,169	19
SM-1	Service/Maintenance	25,487 – 41,321	7
SM-2	Service/Maintenance	31,278 – 49,745	2
SM-3	Service/Maintenance	37,050 – 58,169	3

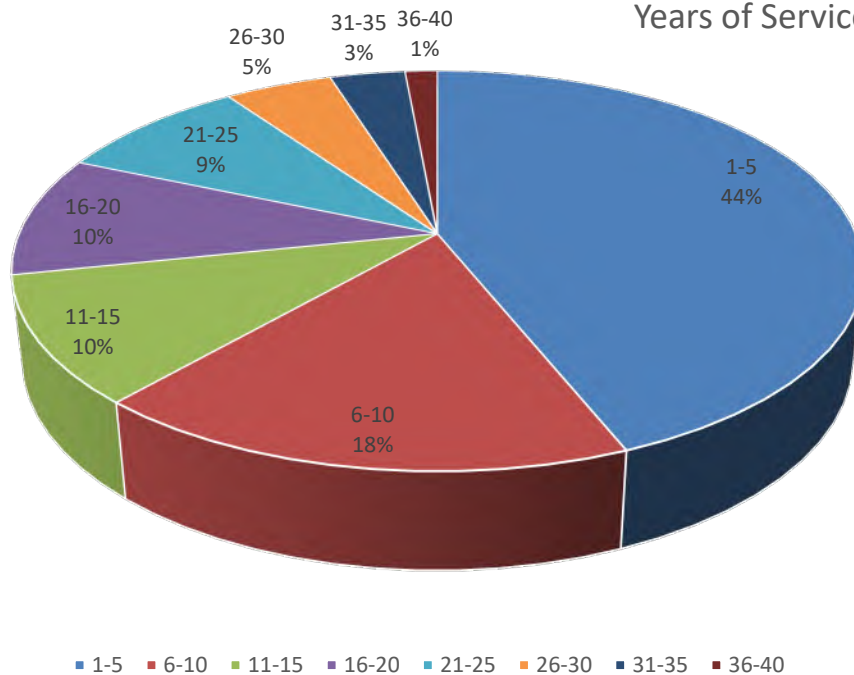
Livingston County represents a multi-generational workforce. The county values each generation, their talents, their work ethic, and their ideas. The following graph represents the various age groups and the number of employees who represent that age group.

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, FY 21 & FY 22; and two years of budgeted FTE's, FY 23 & FY24. As you can see by the chart, we have moved some personnel from one department to another. This is the case for the bookkeeping office which moved to the Finance department. We also have made some adjustments in the Regional Planning / Zoning office by splitting ESDA from this office. The Jail and the Public Defender have also increased staff by one person and the Public Health Department by two people.

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Budget FY23

Budget FY23		FY 21 Actual		FY 22 Actual		FY 23 Budgeted		FY 24 Budgeted	
Department	Job Title	FTE	PRN	FTE	PRN	FTE	PRN	FTE	PRN
County Board Office	Executive Director	1		1		1		1	
	Executive Assistant			1		1		0.5	
County Board Office	FTE Equiv	1	0	2	0	2	0	1.5	0
Human Resources	Human Resources Director	1		1		1		1	
Human Resources	FTE Equiv	1	0	1	0	1	0	1	0
Information Technology	IT Network & Systems Director	1		1		1		1	
	IT Systems Assistant	0.5	1	1	0	1	0	1	0
Information Technology	FTE Equiv	1.5	1	2	0	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		0	
County Clerk	FTE Equiv	8	0	8	0	8	0	6	0
Finance	Finance Director	1		1		1		1	
	Bookkeeping							2	
	Accounting Assistant	0.5		0.5		0.5		0.5	
Finance	FTE Equiv	1.5	0	1.5	0	1.5	0	3.5	0
Treasurer	County Treasurer	1		1		1		1	
	Chief Deputy	1		1		1		1	
	Deputy Clerk	1		1		1		1	
Treasurer	FTE Equiv	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	
Assessor	FTE Equiv	4	0	4	0	5	0	5	0
Regional Planning/Zoning	Director	0.5		0.5		0.5		1	
	Assistant Director	0.5		0.5		0.5		0	
	Secretary		2		2		2	1	0
Regional Planning/Zoning	FTE Equiv	1	2	1	2	1	2	2	0
ESDA	Director	0.25		0.25		0.25		0.5	
	Assistant Director	0.25		0.25		0.25		0	
	Secretary								
ESDA	FTE Equiv	0.5	0	0.5	0	0.5	0	0.5	0
Solid Waste	Director	0.25		0.25		0.25		0	
	Assistant Director	0.25		0.25		0.25		0	
	Secretary								
Solid Waste	FTE Equiv	0.5	0	0.5	0	0.5	0	0	0
Maintenance	Maintenance Supervisor	1		1		1		1	
	Assistant Supervisor	0		0		0		0	
	Maintenance Mechanic	2		1		2		3	
	Maintenance Laborer	2		1		2		1	
	Janitorial	4		6		6		6	
Maintenance	FTE Equiv	9	0	9	0	11	0	11	0
Sheriff	Sheriff	1		1		1		1	
	Chief Deputy	1		0		1		1	

	Captain	1		1		0		0	
	Lieutenant	2		0		0		0	
	Sergeant	4		5		5		5	
	Deputy	20		22		23		23	
	Secretary	3		3		3		3	
	Animal Control	1	1	1	1	1	1	1	1
Sheriff	FTE Equiv	34	1	33	1	34	1	34	1
Corrections	Administrator	2		1		1		1	
	Administrative Assistant					1		1	
	Lieutenant	1		1		1		1	
	Sergeant	4		5		5		5	
	Federal Liason							1	
	Correctional Officers	19		18		24		24	
	Transport Officers	2	6	2	7	2	9	2	9
	Court Security	5	1	2	1	4		4	
Corrections	FTE Equiv	33	7	29	8	38	9	39	9
Coroner	County Coroner	1		1		1		1	
	Chief Deputy-Administration	1		1		1		1	
	Assistant Coroner		6		3		3		3
Coroner	FTE Equiv	2	3	2	3	2	3	2	3
Circuit Clerk	County Circuit Clerk	1		1		1		1	
	Chief Deputy	1		1		1		1	
	Deputy Clerk	9		8		7.5		7.5	
	Court Room Clerk	0.5		1		1.5		1.5	
Circuit Clerk	FTE Equiv	10	0	11	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	
States Attorney	FTE Equiv	9	0	9	0	9	0	9	0
Public Defender	County Public Defender	1		1		1		1	
	Assistant Public Defender	0.5		0				1	
	Legal Secretary	1		1		1		1	
Public Defender	FTE Equiv	2.5	0	2	0	2	0	3	0
Judicial	Circuit Court Secretary	3		3		3		3	
	Bailiffs		7		6		6		6
Judicial	FTE Equiv	3	7	3	6	3	6	3	6
Jury Commission	Jury Clerk	0.5		0.5		0.5		0.5	
Jury Commission	FTE Equiv	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		8		9		9	
	Administrative Assistant	1		1		1		1	
	Court Services Secretary	1		1		1		1	
Probation Court Services	FTE Equiv	13	0	12	0	13	0	13	0
General Fund Totals		138	22	134	21	148	22	150	20
Highway	County Engineer	1		1		1		1	
	Assistant County Engineer	1		1		1		1	
	Secretary	2		2		2		2	
	Technical	2		2		3		3	
	Day Labor	6		6		6		6	
	Snow Plowers		9		12		9		9
Highway	FTE Equiv	12	12	12	12	13	9	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	
	Director of Education & Marketing	1		1		1		1	
	Nurse Practitioner		2		2	1	0	1	0
	Registered Nurses	7	1	5	14	5.5		5.5	
	Sanitarian	1		1		1		1	
	Financial Administration	2		2		2		2	
	Social Worker	4		5		4		4	
	Professional Support	7		10		9.5		9.5	
	Family Support	2		2		2		2	
	Home Health Aide/Homemaker	2	1	0	0	0	0	0	0
Public Health FTE Equiv		25	7	29	16	29	0	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		1		1		1	
Mental Health FTE Equiv		4	0	4	0	4	0	4	0
Veterans	Superintendent	1		1		0.75		0.5	
	VSO Coordinator	0.5		0.5		0.75		1	
	Van Drivers		4		4		4		4
Veterans FTE Equiv		1.5	4	1.5	4	1.5	4	1.5	4
Grand Total		180.5	45	180.5	53	195.5	35	197.5	33

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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: \$216,005

Benefits: \$46,783

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: \$152,000 (\$50,000 from each participating school + reimbursement of overtime costs)

Estimated Net Cost: \$110,788 (plus ancillary costs listed above)

Residents Served: 1,220

Annual Cost per Resident Served: \$90.81

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 Sheriff has also expanded patrol for other smaller municipalities within the community that are not currently under contract. The services are now provided by two dedicated officers:

Town Contract Patrol:

Salary: \$54,912

Benefits: \$16,161

Additional Patrol:

Salary: \$54,912

Benefits: \$16,161

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: \$11,073 (plus ancillary costs listed above)

Residents Served: 4,033

Annual Cost per Resident Served: \$2.75

Additional Patrol:

Residents Served: 10,582

Annual Cost per Resident Served: \$6.72

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: \$127,883

Benefits: \$26,403

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: \$7,886 (plus ancillary costs listed above)

Residents Served: 35,815

Annual Cost per Resident Served: \$0.22

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 FY2023 Strategic Planning Session following are the **estimated costs of the program for the year 2022:**

Personnel Costs: \$544,150

Board & Care: \$732,416

Building Maintenance: \$83,025

Misc. Expenses: \$21,096

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.): \$3,095,614

Estimated Net Profit: \$1,714,614 (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 2025 based on 2024 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 FY2027. 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 with FY2022 actuals on October 3, 2023.

Alina Hartley
Executive Director

Diane Schwahn
Finance Director

Ginger Harris
Human Resources Director

GLOSSERY 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 1st- November 30th.

BUDGETARY CONTROL:

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

CAPTIAL:

Purchase price (per item) is \$5,000 or more, and the expected useful life of the items is five years or more.

CAPITAL OUTLAY:

The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture having an expected life of longer than two years and meeting the County's capital asset policy threshold.

CAPITAL PROJECTS:

The amount of funds budgeted and appropriated to be used for the construction, development and/or rehabilitation of facilities and information technology equipment.

CHARGES FOR SERVICE:

User charges for services provided by the County to those specifically benefitting from those services.

COMMODITIES:

The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, gasoline and oil, building & grounds equipment, vehicle maintenance supplies, other operating supplies and employee recognition.

CONTRACTUAL SERVICES:

The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, building & grounds, equipment and vehicle maintenance contracted outside.

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

LCHE:

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%).

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