

2025

Livingston County
112 West Madison Street
Pontiac, IL 61764



Northern Lights over Pontiac, IL 5/10/24— Photo courtesy of Nick Lerch's Photography

Livingston County, Illinois

Budget Appropriations & Tax Levies

Year Ending November 30, 2025

www.livingstoncountyil.gov

LIVINGSTON COUNTY FY2025 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, 2023. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Livingston County
Illinois**

For the Fiscal Year Beginning

December 01, 2023

Christopher P. Morill

Executive Director



Livingston County Board

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

October 17, 2024

County Board Members
Citizens of Livingston County

SUBJECT: Livingston County 2025 Budget

Dear Livingston County Board Members and Citizens:

We are pleased to submit the Livingston County Fiscal Year 2025 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.

This budget also complies with the relevant Livingston County Financial Policies which were formally developed and approved during the FY2023 budget process.

Although the budget is a lengthy document, it is highly informative and we encourage all of the board members and the public to take the time to read through it. It is a detailed documentation of the priorities, commitments, and goals of the departments and divisions of your local government.

This transmittal letter is intended to provide a summary and overview of the budget document. Additional details are included in the Budget Summary section beginning on page 64.

FY 2025 Priorities and Goals

The County Board, in conjunction with both Elected Officials and Department Officials, completed Strategic Planning Sessions and adopted the 2023-2024 Strategic Plan, including both long- and short-term goals.

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 list of these priorities is included in the 2023-2024 Strategic Plan and has been updated to show the status of each. These priorities have also been incorporated into department narratives in order to show each department's alignment to the County Strategic Plan and Priorities.

FY 2025 Budget Highlights – Revenues

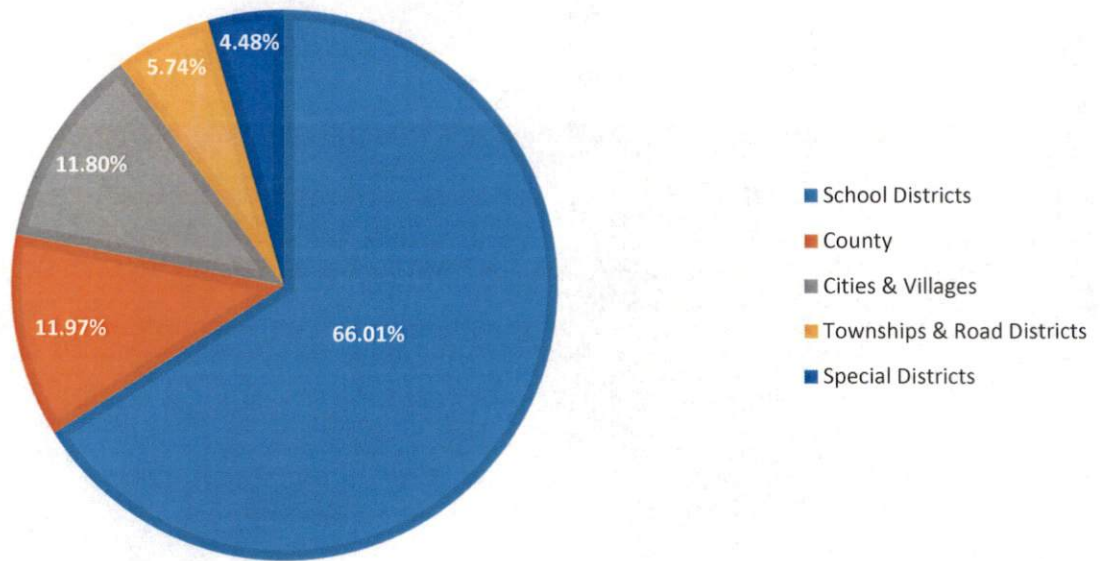
The FY2025 budget projects total revenues of \$36,553,353 (including transfers) across all funds. This represents almost a 3% decrease in budgeted revenue compared to FY2024. This is due to a significant decrease in the License & Permit fees that will be collected for Solar and Wind Farm building permits. This was a new revenue category added in FY2024 due to the passing of a 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 and in doing so, the permit fees were increased. Although we know the amounts that we should be receiving for building permits, we are unsure of when they will be received. Therefore, the amount for FY2025 is budgeted conservatively.

Property tax has always been a major funding source for the County and for FY2025, it accounts for 29.09% of all revenue. Fees, Fines and Charges for Services are the second major funding source for the County accounting for 27.34% of all revenue.

The property tax levies this year represent a 3.7% increase over FY2024, however, the county tax rate was again reduced in FY2025. The FY2025 budget reflects an estimated overall county tax rate of 0.94531 compared to 1.00834 in FY2024. This rate is based on the Equalized Assessed Value (EAV) projections submitted by the Supervisor of Assessments.

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 2023, (payable in tax year 2024) there was \$89,304,583 levied and extended amongst all the taxing districts within the county. Livingston County accounted for just under 12% of the overall tax levy. School districts accounted for 66.01% of the overall tax levy, while City and Village Municipalities accounted for just under 12% as well. The remaining is spread among Townships, Road Districts and other Special Districts as reflected in the chart below.

TAX EXTENSIONS 2023, PAYABLE 2024

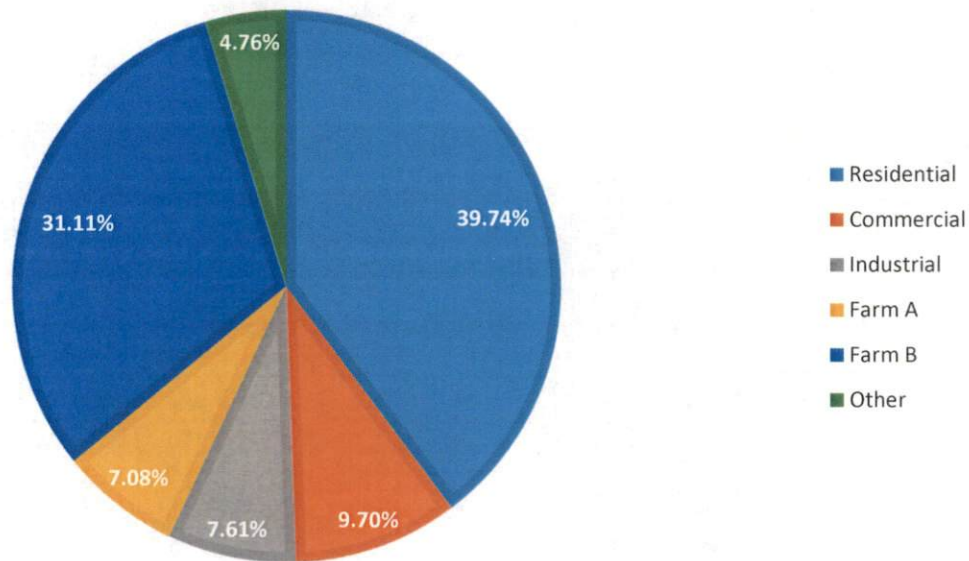


FY2023 Tax Extensions

School Districts	58,946,283
County	10,690,400
Cities & Villages	10,536,340
Townships & Road Districts	5,127,168
Special Districts	4,004,392
	\$89,304,583

These taxes were extended among all the parcels within the county, which had a total Equalized Assessed Value (EAV), prior to exemptions, of \$1,138,716,662; with a rate setting EAV of \$1,010,882,683. 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 31.11%.

2023 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 2025 Budget Highlights – Expenses

The FY2024 Budget appropriates \$46,277,294 in projected expenses across all funds, which represents a decrease of just over \$750,000. This decrease is attributed to significant decreases in Miscellaneous Expenses and Transfers to Other Funds which offset the increases in the other categories.

Although there was an overall decrease in total expenditures, there is still a budget deficit for FY2025 of approximately \$9.7M. This deficit is attributed to the following: an approximate \$3.1 million deficit across all County Highway funds, a \$4.4 million deficit in the Pontiac Host Fund due to the roof project for the Historic Courthouse, and the remaining \$2.2 million is attributed to deficits in the American Rescue Fund, the Enterprise Zone Fund and the Vehicle Fund.

Personnel costs still account for the largest portion of the County's total expenses – 36.42% across all funds and 63.59% of the General Fund expenses. Prior to this year, there had 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 2025 Fund Balance

Over the last 5 years, there has been over 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 FY2025, the anticipated end-of-year fund balance across all funds is \$47,162,851. So, while the FY2025 budget includes a deficit of \$9.7M, 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.

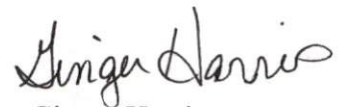
Respectfully Submitted,



Alina Hartley
Executive Director



Diane Schwahn
Finance Director



Ginger Harris
Human Resources Director

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

ORDINANCE

2024-11- 99

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2024 THROUGH NOVEMBER 30, 2025

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 2025.

NOW, THEREFORE BE IT ORDAINED, by this County Board of Livingston County, Illinois that the schedule of expenditures totaling \$46,277,294 and the schedule of revenues totaling \$36,553,353 hereinafter specified as the Annual Budget and Appropriations Ordinance for Fiscal Year 2025, be and is hereby appropriated for the purposes detailed in the Livingston County Annual Budget for Fiscal Year 2025 and summarized herein for the fiscal period December 1, 2024 through November 30, 2025, 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, 2024 through November 30, 2025 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

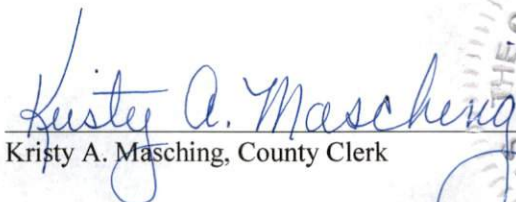
BE IT FURTHER ORDAINED, that the schedules contained within this Ordinance have been placed on file in the Office of the County Clerk upon its introduction to the County Board on October 17, 2025 for a period of 28 days for the public inspection thereof.

DATED at Pontiac, Illinois this 14th day of November, 2024.

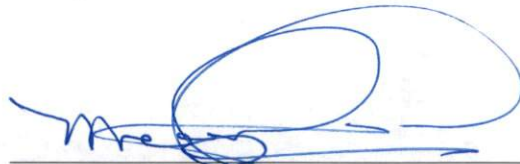


James Carley, Chairman
Livingston County Board

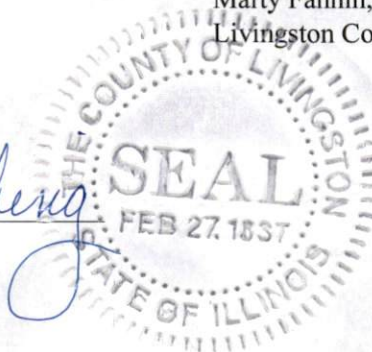
ATTEST:



Kristy A. Masching, County Clerk



Marty Fannin, Chairman
Livingston County Finance Committee



ORDINANCE

2024-11- 98

**AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS
FOR THE FISCAL YEAR DECEMBER 1, 2024 THROUGH NOVEMBER 30, 2025**

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, 2024 through November 30, 2025, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That \$9,205,817 is the total amount of money heretofore legally appropriated for all county purposes, with \$3,700,000 for general county purposes, and \$5,505,817 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 \$9,205,817 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 \$3,700,000 be levied for the General Fund; and

We further recommend that there be levied the sum of \$917,500 to the ILLINOIS MUNICIPAL RETIREMENT FUND; and

We further recommend that there be levied the sum of \$940,000 for the COUNTY HIGHWAY FUND; and

We further recommend that there be levied the sum of \$556,000 for the COUNTY AID TO BRIDGES FUND; and

We further recommend that there be levied the sum of \$556,000 for the FEDERAL AID MATCHING TAX FUND; and

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

We further recommend that there be levied the sum of \$545,000 for the PUBLIC HEALTH FUND; and

We further recommend that there be levied the sum of \$880,000 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 14th day of November, 2024.

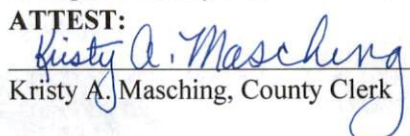


James Carley, Chairman
Livingston County Board

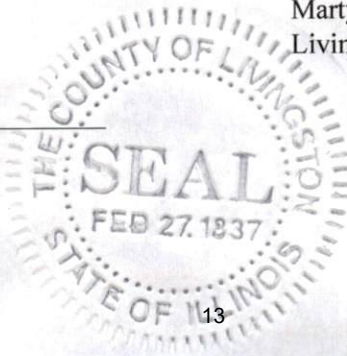


Marty Fannin, Chairman
Livingston County Finance Committee

ATTEST:



Kristy A. Masching, County Clerk



ORDINANCE

2024-11- 96

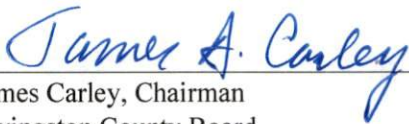
AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR LIVINGSTON COUNTY, ILLINOIS FOR THE FISCAL YEAR DECEMBER 1, 2024 THROUGH NOVEMBER 30, 2025

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;

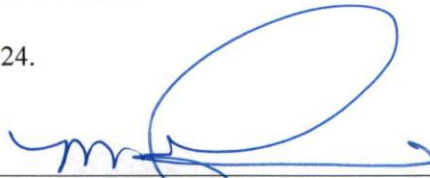
THEREFORE, BE IT ORDAINED, by this County Board of Livingston County, Illinois, a property tax levy in the sum of \$1,306,305 for Livingston County Mental Health as follows:

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

DATED at Pontiac, Illinois this 14th day of November, 2024.

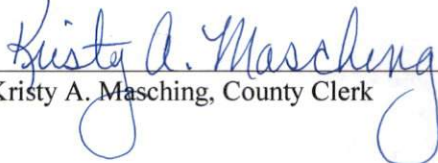


James Carley, Chairman
Livingston County Board



Marty Fannin, Chairman
Livingston County Finance Committee

ATTEST:



Kristy A. Masching, County Clerk



ORDINANCE

2024-11- 97

AN ORDINANCE PROVIDING FOR THE LEVY OF TAXES FOR SOUTHEAST LIVINGSTON COUNTY AMBULANCE SERVICE (SELCAS) FOR FISCAL YEAR 2025

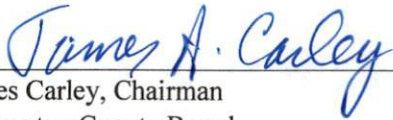
WHEREAS South East Livingston County Ambulance Service (SELCAS) is a Special Service Area in Livingston County and as such, requires that their tax levy be approved by the governing municipality; and

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:

\$25,170 property tax levy for Chatsworth;
\$238,963 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 14th day of November, 2024.

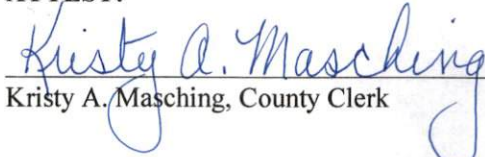


James Carley, Chairman
Livingston County Board



Marty Fannin, Chairman
Livingston County Finance Committee

ATTEST:



Kristy A. Masching, County Clerk



READER'S GUIDE TO FISCAL YEAR 2025 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 2025 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 FY2025 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 2022, the median household income was \$68,175.

The unemployment rate in Livingston County, as of June 30, 2024 was 4.9%. This is an increase from last year at this time (4.1%). Livingston County is now below the State of Illinois unemployment rate (5.3%), but we are still above the national unemployment rate of 4.2%.

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

Livingston County Government

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.

In addition to these standing committees there are a few boards that operate within specific departments and are comprised of members appointed by the County Board.

- ❖ **Board of Review** - This board falls under the purview of the Supervisor of Assessments. The duties and function of the Board of Review are statutorily defined in the Property Tax Code (*35 ILCS 200/6*). 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.
- ❖ **Regional Planning Commission** – This commission falls under the Regional Planning/Zoning Department. The duties and function of this Commission are statutorily defined in the Illinois Counties Code (*55 ILCS 5/5-14001*) and also conveyed by ordinance of the County (*Section 56-1*). The Commission shall review and provide recommendation on various zoning requests and Special Use Permit Applications.
- ❖ **Zoning Board of Appeals** – This board falls under the purview of the Regional Planning/Zoning Department. The duties and function of the Zoning Board of Appeals are statutorily defined in the Illinois Municipal Code (*65 ILCS 5/11-13-3*). The Board of Appeals shall review all appeals for land use variances. This board is required to hold public hearings regarding variance, special use, zoning map amendment and zoning text amendment cases.

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

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

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

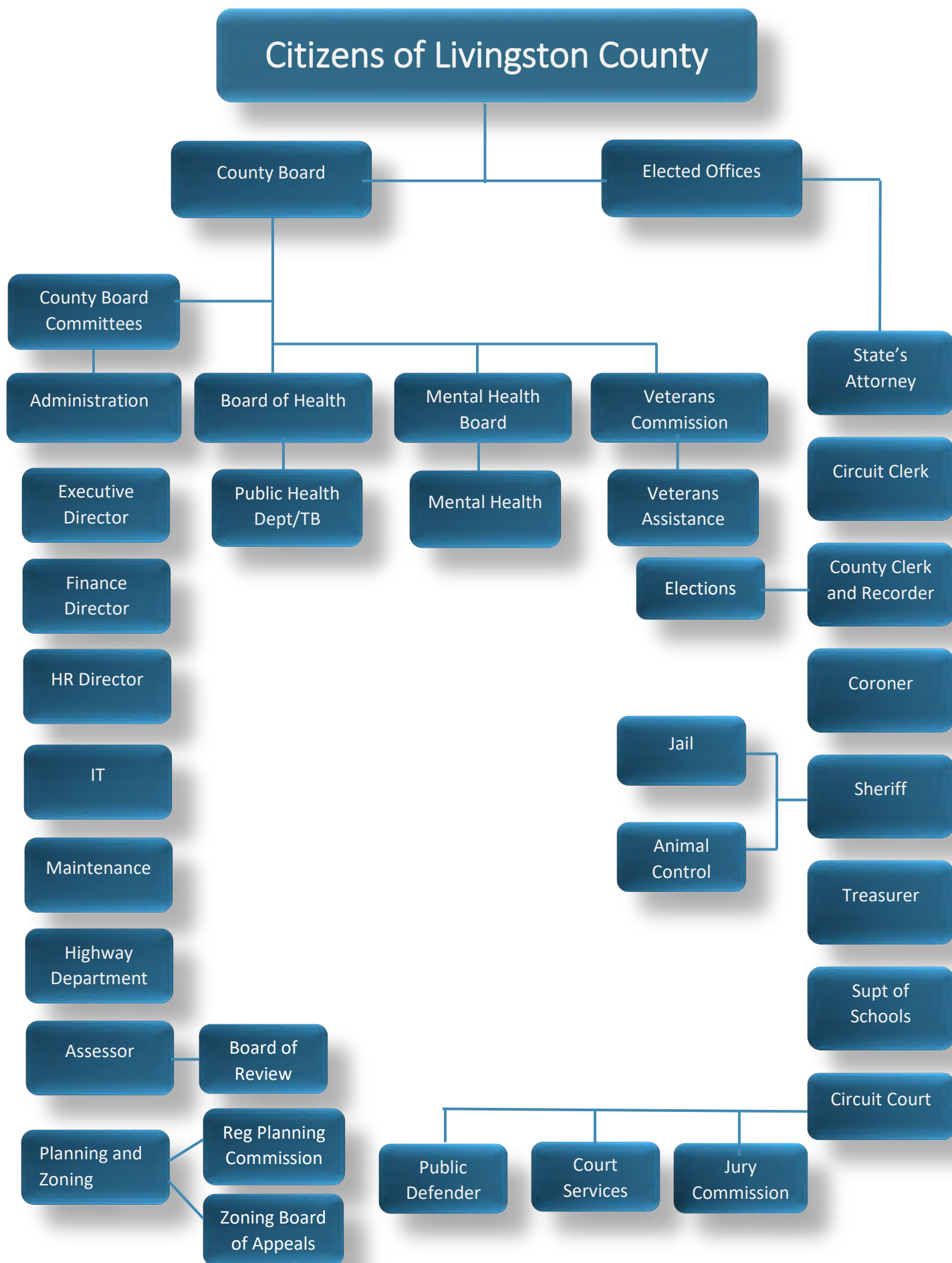
112 West Madison Street
Pontiac, IL 61764
(815) 844-2306

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

Jim Blackard
James Carley
Marty Fannin
Gina Manker
William 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

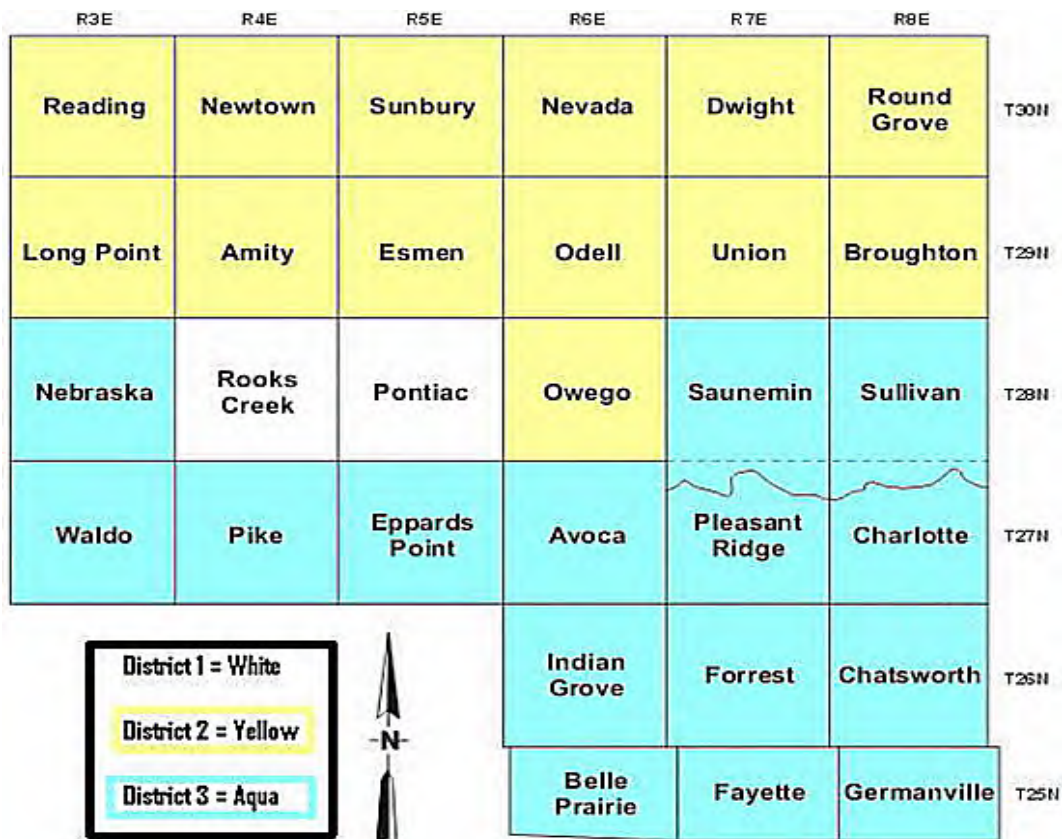
December 2026
December 2024
December 2024
December 2024
December 2026
December 2026

District 3

Linda Ambrose
Rebekah Fehr
Craig Monson
Paul Ritter
John Vitzhum
Seth Welch

Term Expires

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



ELECTED OFFICIALS

Circuit Clerk LeAnn Dixon	<u>Term Expires</u> December 2024
County Clerk & Recorder Kristy Masching	December 2026
Appointed County Coroner Mike Renner	December 2024
County Sheriff Ryan Bohm	December 2026
County Treasurer M. Nikki Meier	December 2026
Resident Circuit Judge Jennifer Bauknecht	December 2024
Appointed 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 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: Taylor Hartman
Public Health Administrator: Erin Fogarty
Veterans Assistance Commission Superintendent: Michael Haerr

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 other 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. In 2023, a goal was set to incorporate a 3-5 year projection on revenues and expenses into the budget document.

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).

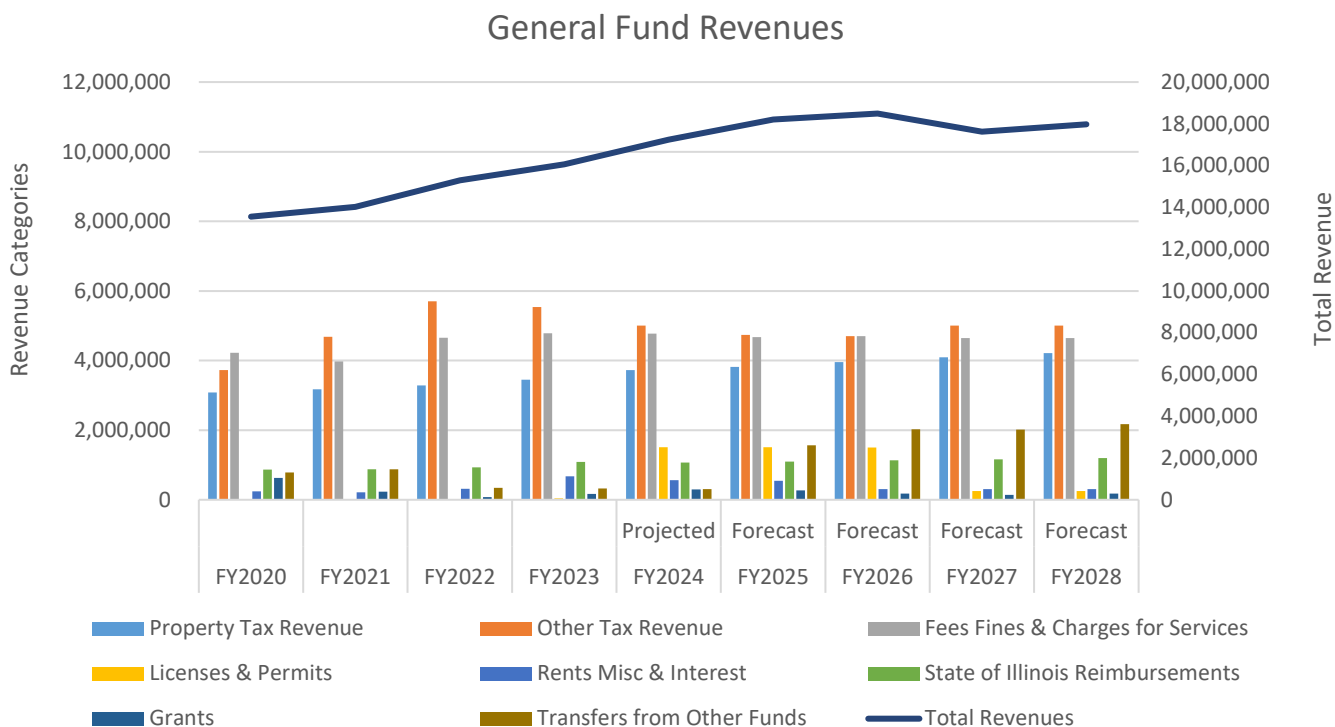
Challenges

- The County is facing many of the same challenges that it was a year ago.
- Retention & Recruitment was identified as a Strategic Priority in the 2022-2023 planning year. While significant wage increases were provided in 2022 and 2023, the Consumer Price Index (CPI) increased 7% and 6% respectively, minimizing the overall impact. In FY2024, there was still a significant flat wage increase and the CPI was 3.4%. 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 last 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 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.

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. For FY2025 we are seeing the largest decrease in PPRT that we have seen in several years. For forecasting, we are just hoping that number stays relatively the same over the next few years.

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. For FY2025, we did increase the revenue line for Federal Inmate Revenue. This had been increasing consistently and we had not made any significant changes to that

budgeted amount in several years. To be conservative after FY2025, 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

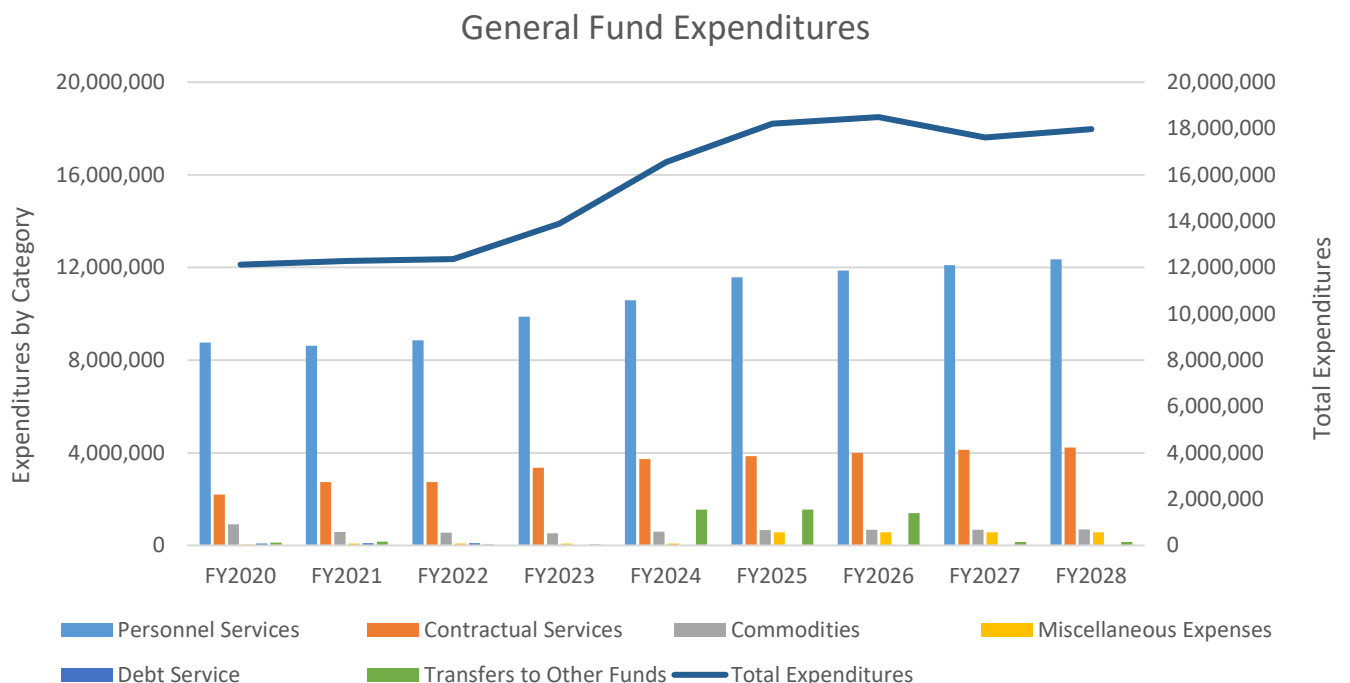
This was a new revenue category beginning in FY2024. With the passing of the new state law in regard to commercial wind and solar energy facilities, the County updated their zoning ordinance in order to comply with these new standards. In doing so, the permit fees were increased. The amounts in future 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 is rising in FY2026 to balance revenues to expenditures, and then staying consistent.

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.

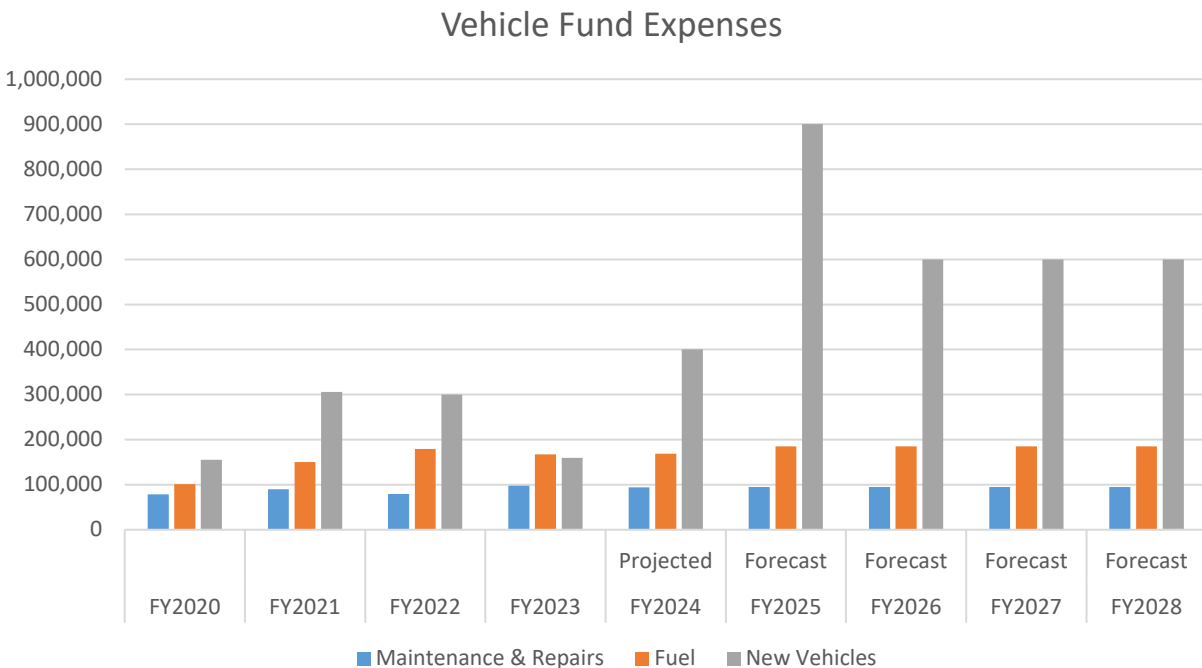
Fund Balance

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 FY2024, the balance will be approximately 84% of our operating expenses. The forecast is to keep revenues balanced to expenditures over the next 4 years.

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 supports 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.

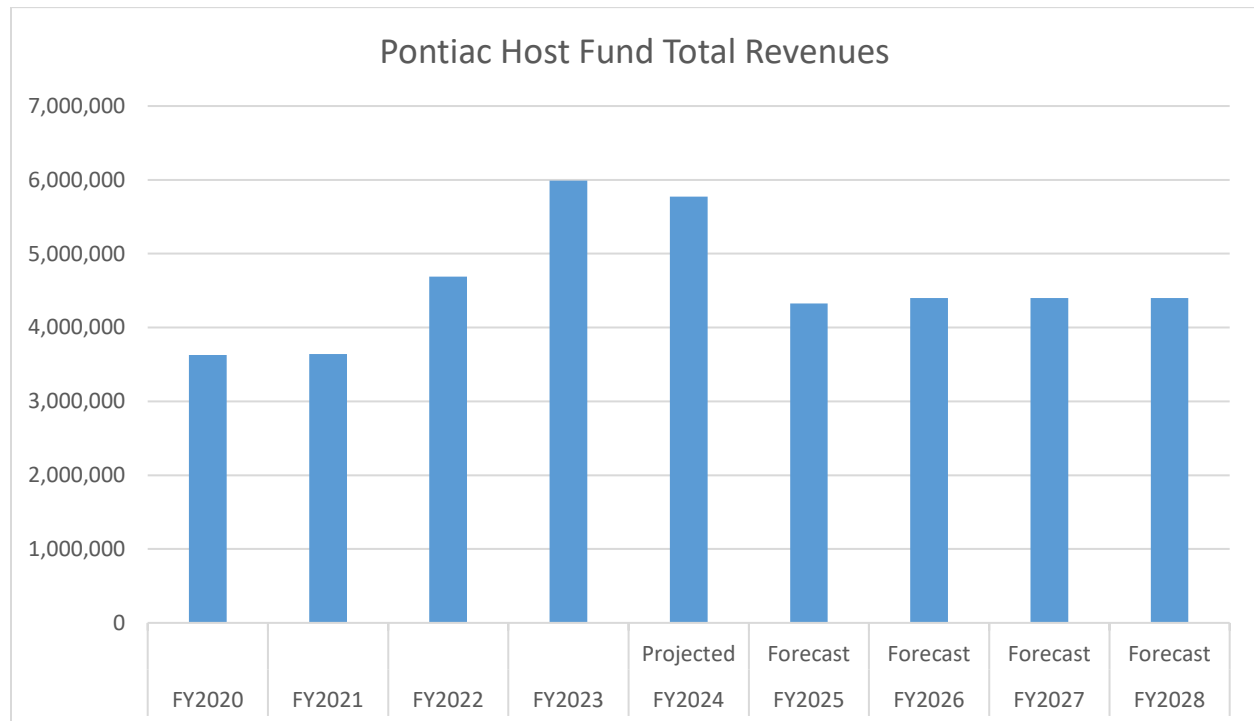


Based on the vehicle replacement schedule, there is a need to replace an average of eight vehicles per year, placing all fleet vehicles on a five-year rotation. There were a couple years that we were not able to get the vehicles that were budgeted for purchase. We had hoped to be back on track in FY2024, however we were still unable to purchase the number of vehicles that we budgeted. The budgeted amount for FY2025 is to make up for what has not been received. The forecast is to have consistent new vehicle purchases over the remaining 3 years.

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.

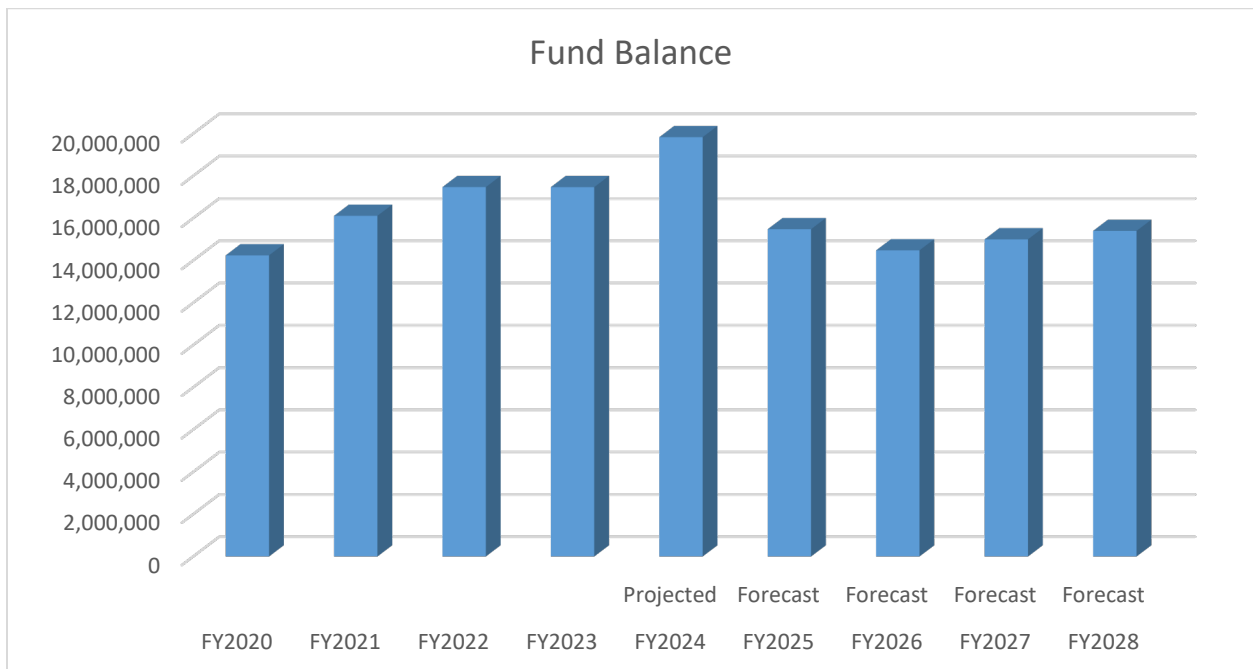
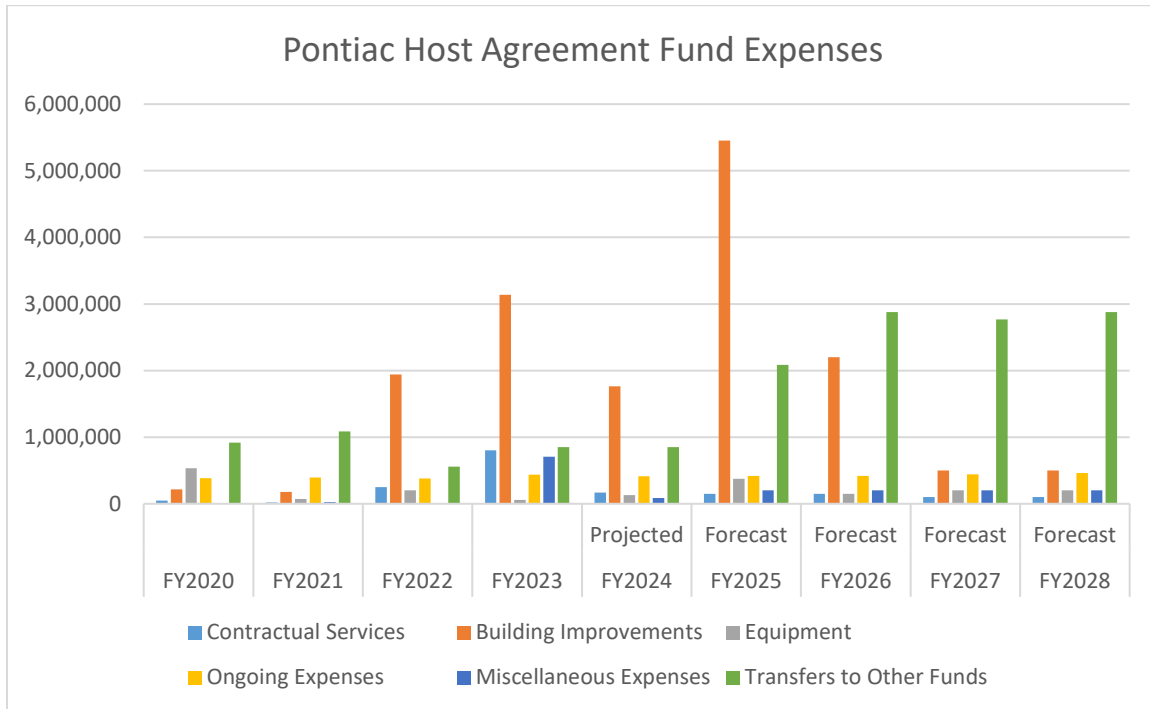
The following shows actual and anticipated revenues. The fee received from the landfill has fluctuated as it is based on the volume coming into the landfill. Also, in FY2023 there was an increase to the fee based on the CPI which is written into the agreement.



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.

In FY2022 it was approved by the Finance Committee to replace the roof on the Historic Courthouse. In FY2023, it was approved to allocate more funds to this project. In FY2024, a bid was accepted for the project. It is anticipated that the project will be completed in FY2026 and there is nothing that large in the forecast for the remaining 2 years. This will allow the fund balance strengthen.



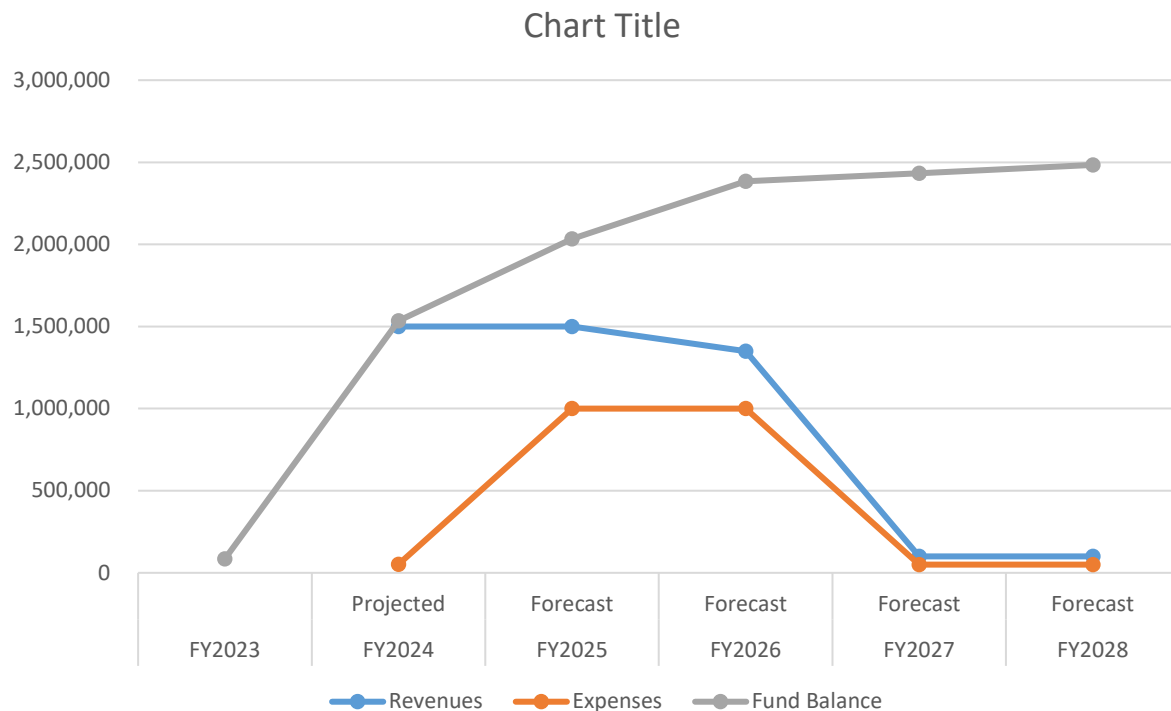
Building Maintenance & Asset Recovery Fund

(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. Although we know the amounts that we should be receiving for these building permits, we are unsure of when they will be received. We anticipate the transfers will be significantly less in FY2027 and FY2028.

The expenses in future years will be based on our Capital Improvement Plan, which is an approved project in the FY2025 Budget.



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 9/30/2024 is \$783,592

The Economic Development expense budgeted for FY2025 is \$742,173. Any amount used will deduct from this and move forward to the next year.

There are no anticipated revenue or expenses beyond the \$742,173.

American Rescue Plan Act Fund (ARPA)

The following is a table of ARPA spending to date and committed funds/projects as of 9/30/2024:

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

Recipient	Award	As of 09/30/2024	Remaining	Status
Livingston County	928,308.59	435,810.54	492,498.05	Will be spent by 12/31
Livingston County Broadband Project	1,600,000.00		1,600,000.00	Funds are obligated
Livingston County Mutual Aid Association	298,000.00	119,697.00	178,303.00	Funds are obligated
Livingston County Mutual Aid	47,945.20	47,945.20	0.00	Complete
Grundy Livingston Kankakee Workforce Board**	107,034.57	107,034.57	0.00	Complete
Livingston County Homeless Coalition	259,409.34	259,409.34	0.00	Complete
Livingston County Homeless Coalition	53,152.00	53,152.00		Complete
Pontiac Township High School District 90	1,000,000.00	1,000,000.00	0.00	Complete
Futures Unlimited	1,200,000.00	1,200,000.00	0.00	Complete
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	260,652.45	260,652.45	0.00	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
Dwight Fire Protection District	6,215.00	6,215.00	0.00	Complete
Vermilion Valley RECJA	19,839.84	19,839.84	0.00	Complete
Futures Unlimited	76,208.63	76,208.63	0.00	Complete

	Recipient	Award	As of 09/30/2024	Remaining	Status
IHR		166,100.00	166,100.00	0.00	Complete
	Children's Advocacy Center	12,000.00	12,000.00	0.00	Complete
	Good Samaritan Pontiac	304,161.68	304,161.68	0.00	Complete
		<u>6,924,205.76</u>	<u>4,653,404.71</u>	<u>2,270,801.05</u>	
		<u><u>\$6,924,205.76</u></u>			

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
- \$552,000 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 and formal requests which were approved by the finance committee.

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

LIVINGSTON COUNTY DEBT MANAGEMENT

Livingston County currently has no debt. As such, the County Board has been diligent in setting financial goals that would allow the County to strengthen fund balances.

If the need were to arise, the County would follow the guidelines that have been set forth in the Financial policies:

- Long-term borrowing would only be considered 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 and have a useful life that will exceed the term of the financing
- Specific projects' revenues or resources must be sufficient to service the debt
- Debt is limited to 2.875% of assessed valuation per state statute

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.

[illegible]

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 & Maintenance 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**

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

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

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	In Progress
2023	1.2	Review the impact of the Paid Leave for all Workers Act, and determine the best course of implementation	Complete
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.	Complete
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	Complete

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	Complete
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	Ongoing
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	In Progress

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.

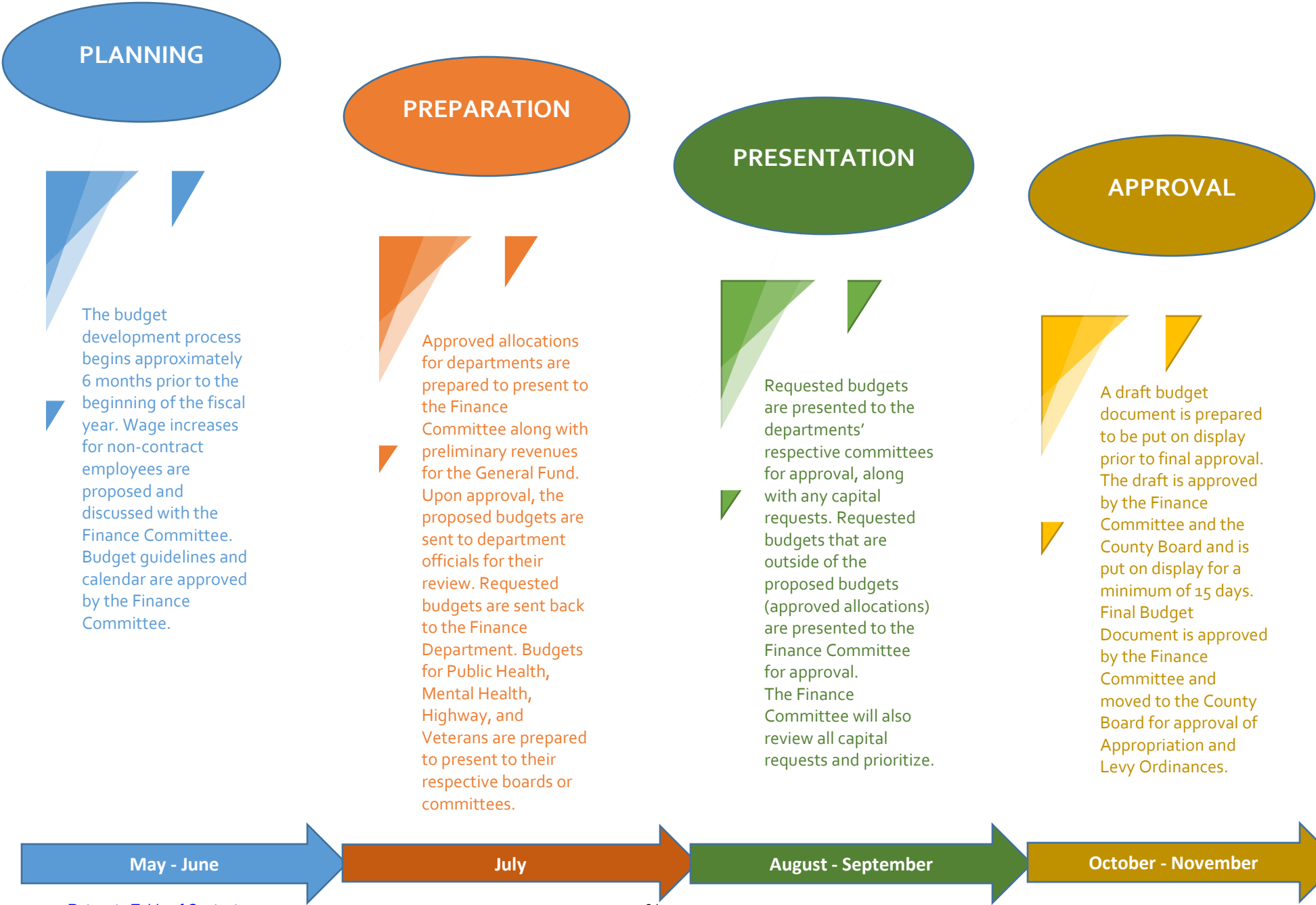
BASIS OF BUDGETING, PROCESS & CONTROL

The budgets for all governmental funds are presented on a modified accrual basis. The modified accrual basis recognizes revenues as soon as they are both measurable and available. The County considers revenues to be available if they are collected within approximately 60 days of the end of the current fiscal year. Expenditures are recognized when a liability is incurred. 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. The basis of budgeting and the basis of accounting are the same for the Governmental Fund audited financial statements. The basis of budgeting and the basis of accounting are different for the audited Government-wide Financial Statements. Government-wide statements are reported using the accrual basis of accounting. The accrual basis recognizes revenue when earned and expenses when incurred, regardless of when cash is received or disbursed.

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.

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.

FY2025 BUDGET PROCESS



FY2025 BUDGET GUIDELINES

ALLOCATION – The Finance Committee shall approve the FY2025 Calendar and Guidelines at their May meeting. Guidelines and approved budget allocations will then be submitted to each department.

FINANCE DEPARTMENT – Department officials shall submit their FY2025 proposed/requested budget to the Finance Department no later than June 21, 2024.

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

STAFFING – Administrative staff will work with Department Officials to identify any staffing needs that may be necessary in the coming year. A salary increase of 2%, but no less than \$0.50, has been included within departmental allocations for all non-contract employees.

GRANTS – No grant program will be considered in FY2025 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. In 2023, the Finance Committee identified capital projects that would be funded for FY2025. No additional capital projects will be considered for the FY2025 budget that are not an immediate high priority. Departments should submit any capital requests meeting this criteria in accordance with the FY2025 Budget Calendar.

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 FY2025 Budget in accordance with the FY2025 Budget Calendar.

FY2025 BUDGET CALENDAR

Finance Meeting	May 7, 2024	Discuss Budget Calendar and Guidelines for FY2025 Budget.
Finance Meeting	June 4, 2024	Discuss and approve departmental allocations and forward budget worksheets to Department Officials.
Dept Officials	June 21, 2024	Budget requests for expenditures, capital requests and special projects are due to Finance Director for compilation.
Committees	July Meetings	Department Officials will submit draft budget requests that are outside of the approved allocations to their respective committees for approval.
Finance Meeting	July and August	Requested draft budgets and capital requests are presented to Finance Committee and other meetings as needed to review levy and budget requests.
Dept Officials	July and August	Final review of approved budget and line items.
Dept Officials	August 29, 2024	Updated budget narratives due to Finance Department.
Finance Meeting	September 3, 2024	Review and make final changes to the draft budget and levies. (These should be relatively complete at this time.)
Finance Meeting	October 8, 2024	Approve compiled budget and levies and forward to the County Board.
County Board	October 17, 2024	Make final changes to budget and levies and approve the FY2025 Budget and Appropriations. Post proposed budget for public inspection at least 15 days prior to the November board meeting.
Finance Meeting	November 6, 2024	Public Hearing for proposed FY2025 Budget Appropriations and Levies if needed.
County Board	November 14, 2024	Adopt Budget and Levies for FY2025.

\$36,553,353 - Total Revenues

\$46,277,294 – Total Expenditures



Licenses & Permits - \$1,509,000

State of IL Reimbursements - \$1,160,440

Rents, Misc & Interest - \$1,188,694

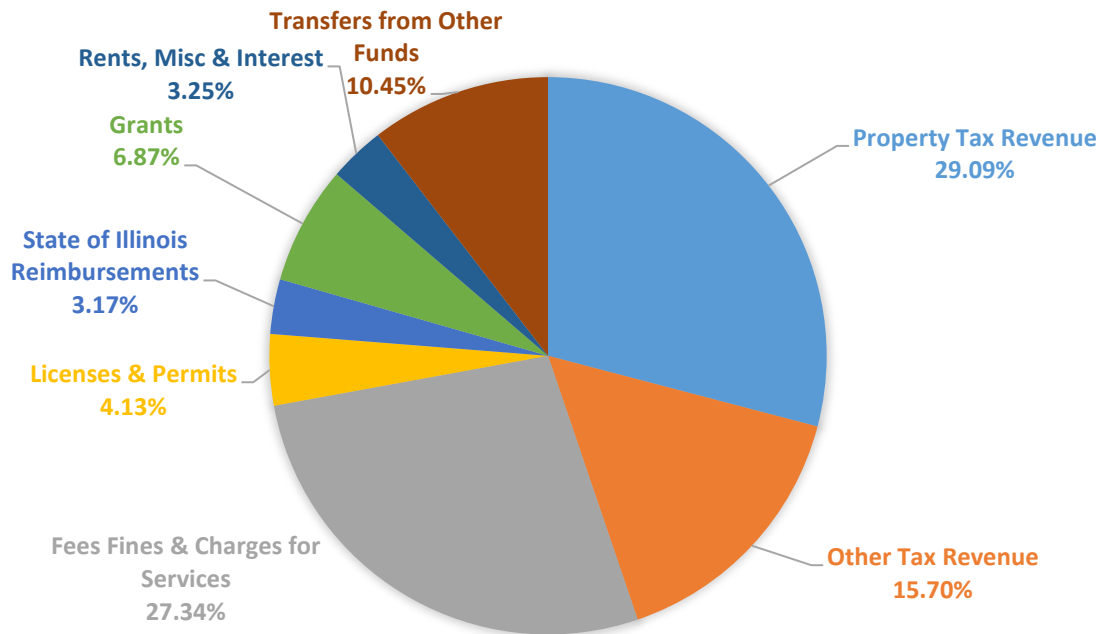
Commodities - \$2,119,242

Economic Development - \$742,173

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 FY2025 budget is balanced per the Budgeting Policy set forth in the County's Financial Policies.

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Estimated	FY2025 Budget	\$ Variance	% Variance
Property Tax Revenue	9,360,239	9,727,327	10,252,475	10,313,133	10,632,122	379,647	3.70%
Other Tax Revenue	6,896,116	6,812,680	5,913,000	6,005,000	5,738,000	(175,000)	-2.96%
Fees Fines & Charges for Svcs	10,645,943	11,498,563	9,254,475	11,387,106	9,994,445	739,970	8.00%
Licenses & Permits		44,014	2,733,000	1,510,000	1,509,000	(1,224,000)	-44.79%
Rents	172,820	180,040	180,040	204,382	207,004	26,964	14.98%
State of IL Reimb	991,334	1,148,310	1,130,521	1,131,850	1,160,440	29,919	2.65%
Grants	5,768,627	2,251,166	2,858,326	2,865,619	2,510,637	(347,689)	-12.16%
Misc Revenues	265,109	571,418	285,330	321,700	277,950	(7,380)	-2.59%
Interest	292,231	1,506,218	302,327	1,363,678	703,740	401,413	132.77%
Transfers from Other Funds	797,933	1,068,087	4,748,715	2,557,439	3,820,015	(928,700)	-19.56%
TOTAL REVENUES	35,190,352	34,807,823	37,658,209	37,659,907	36,553,353	(1,104,856)	-2.93%
Personnel Services	13,701,336	14,580,048	16,768,657	15,850,429	16,854,590	85,933	0.51%
Contractual Services	6,585,625	8,030,565	9,544,134	8,243,642	9,809,728	265,594	2.78%
Commodities	1,607,614	1,536,275	2,051,662	1,942,731	2,119,242	67,580	3.29%
Capital Outlay	5,496,837	5,250,027	9,411,964	6,157,321	10,985,354	1,573,390	16.72%
Economic Development	17,170	0	767,173	25,000	742,173	(25,000)	-3.26%
Misc Expenses	2,575,162	2,827,091	3,740,577	1,075,590	1,946,192	(1,794,385)	-47.97%
Debt Service	94,986	0	0		0	0	
Transfers to Other Funds	797,933	1,068,087	4,748,715	2,557,439	3,820,015	(928,700)	-19.56%
TOTAL EXPENDITURES	30,876,663	33,292,093	47,032,882	35,852,152	46,277,294	(755,588)	-1.61%

FY2025 REVENUES BY CATEGORY - ALL FUNDS

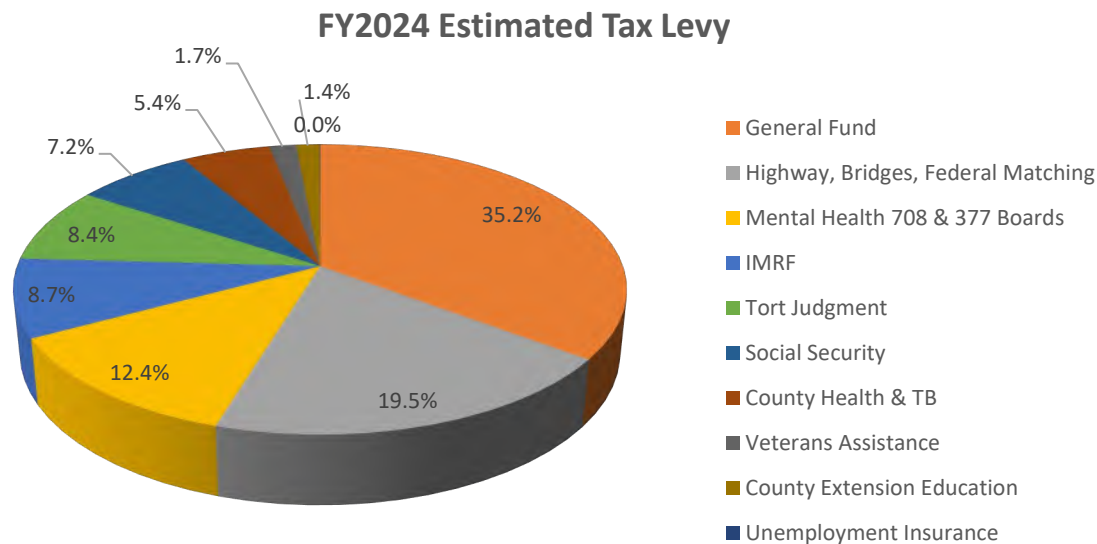


The FY2025 budget reflects a 2.93% decrease in revenue. The decrease in the Licenses & Permits revenue is the reason for this decrease from FY2024.

Property Taxes – 3.70% 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 2024 extensions (taxes payable in 2025) was calculated using a 3.4% increase.



Other Tax Revenues – 2.96% decrease

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.

Beginning in State FY2025, there was a significant decrease to the Personal Property Replacement Tax. This is the sole reason for the decrease in this revenue stream.

Fees, Fines & Charges for Services – 8.00% increase

This revenue stream is reflecting an increase for FY2025. This revenue stream has increased based on the trends over the last several years. There had been consistent increases in a couple revenue streams in the General Fund (specifically Inmate Revenue and Circuit Clerk Fees & Fines). There was also an increase to the Pontiac Host Fund contract fee received from the Landfill which had also been trending higher due to the CPI.

Grants – 12.16% decrease

Most of the County's grant money is to fund programs at the Health Department. The Health Department's grant funding decreased by approximately 13% for FY2025. This is because one of their larger grants was budgeted for the full amount in FY2024 but is now being budgeted over the term of the grant which is 5 years.

State of Illinois Reimbursements – 2.65% increase

This revenue stream has remained fairly consistent over the last several years, accounting for approximately 2.5% 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 4.7% in July 2024. 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

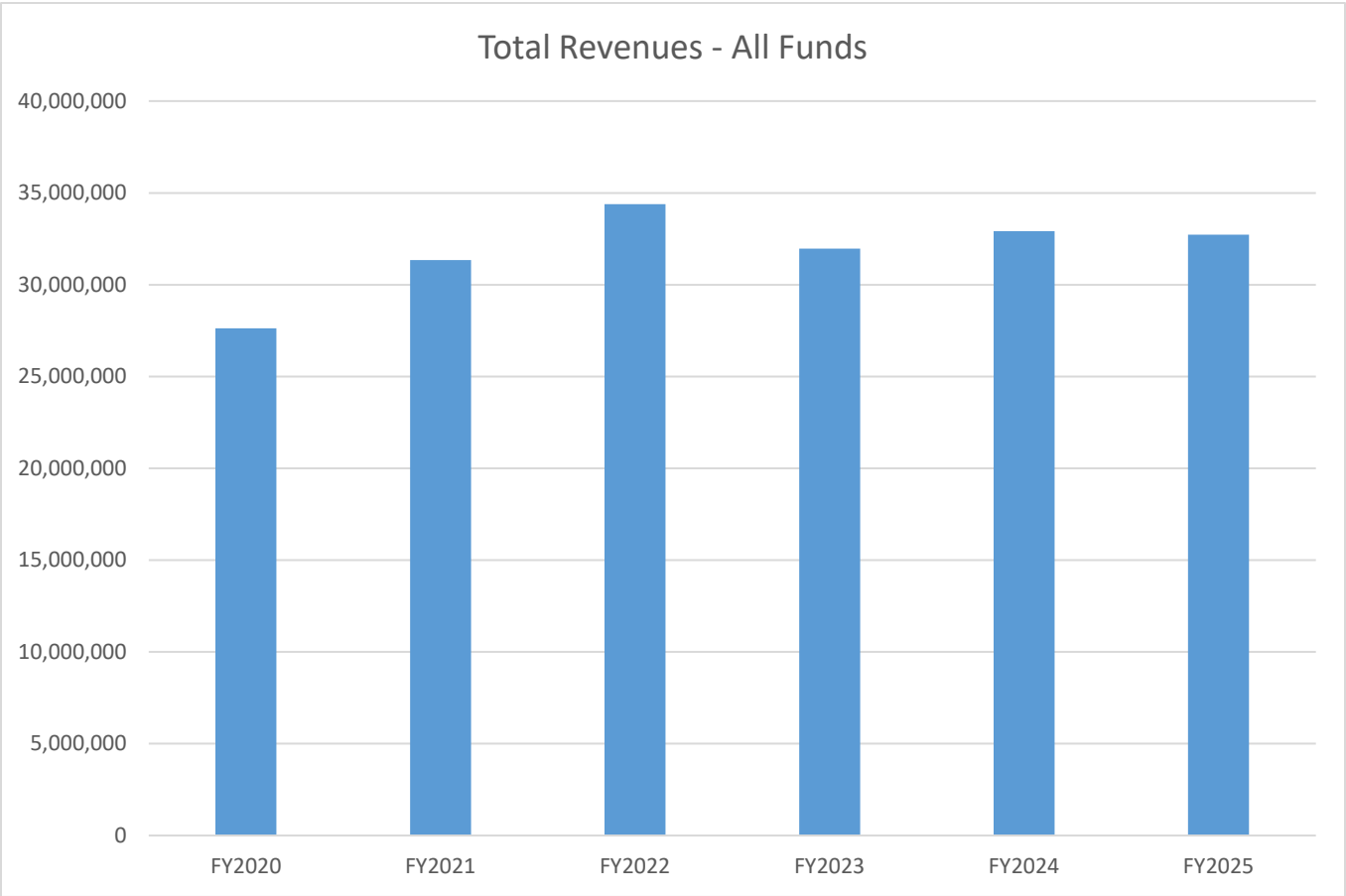
For FY2025 the Miscellaneous revenues have decreased slightly and the Rents have increased, however, the Interest Revenue has been trending upward for the most extended period since 2018-2019. Our budgeted revenue is still conservative (less than what we anticipate for FY2024 actual) in case the rates start trending downward again.

Transfers from Other Funds – 19.56% decrease

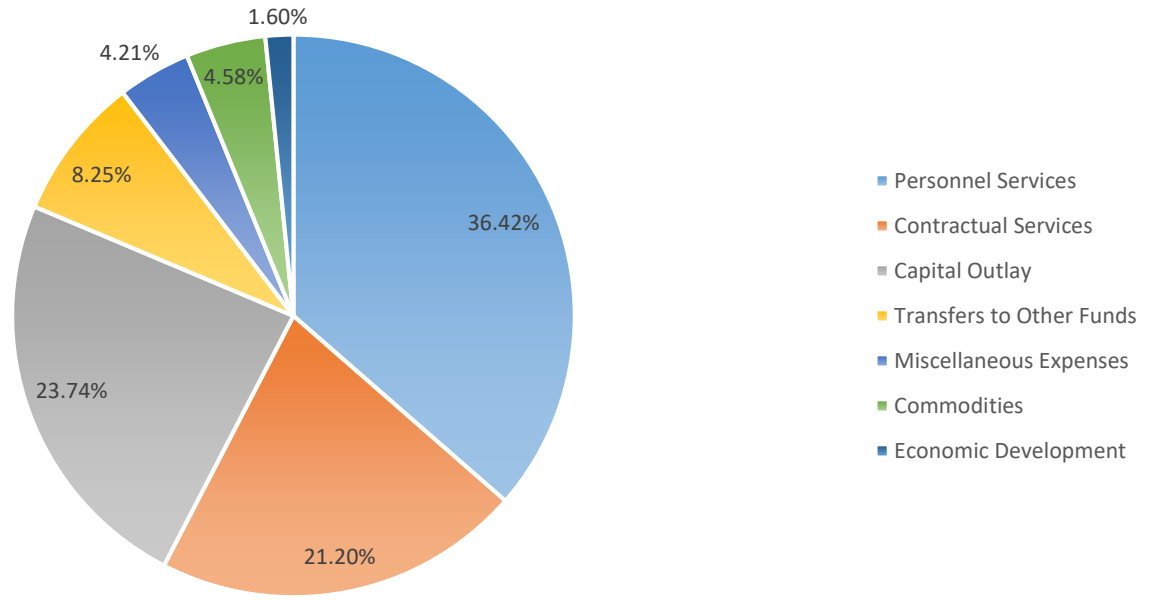
Interfund transfers occur every year into the General Fund and Vehicle Maintenance & Replacement Fund. The General Fund receives these transfers to defray specific costs and to balance revenues to expenditures. The Vehicle fund receives the transfer from our capital fund (Pontiac Host fund) in order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

For FY2025, the transfer of Permit Fees into the Building Maintenance & Asset Recovery Fund has decreased significantly. Although we know the amounts that we should be receiving for these building permits, we are unsure of when they will be received.

The following graph shows the revenues over an extended period of time – totals do not include interfund transfers.



FY2025 Expenditures by Category - All Funds



There is a slight decrease in expenses for FY2025 due to significant decreases in Miscellaneous Expenses and Transfers to other funds which offset the increases in the other categories.

Personnel Costs – less than 1% increase

Personnel costs account for over 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. For FY2025, the board approved a 2%, but no less than \$0.50 increase for non-contract employees.

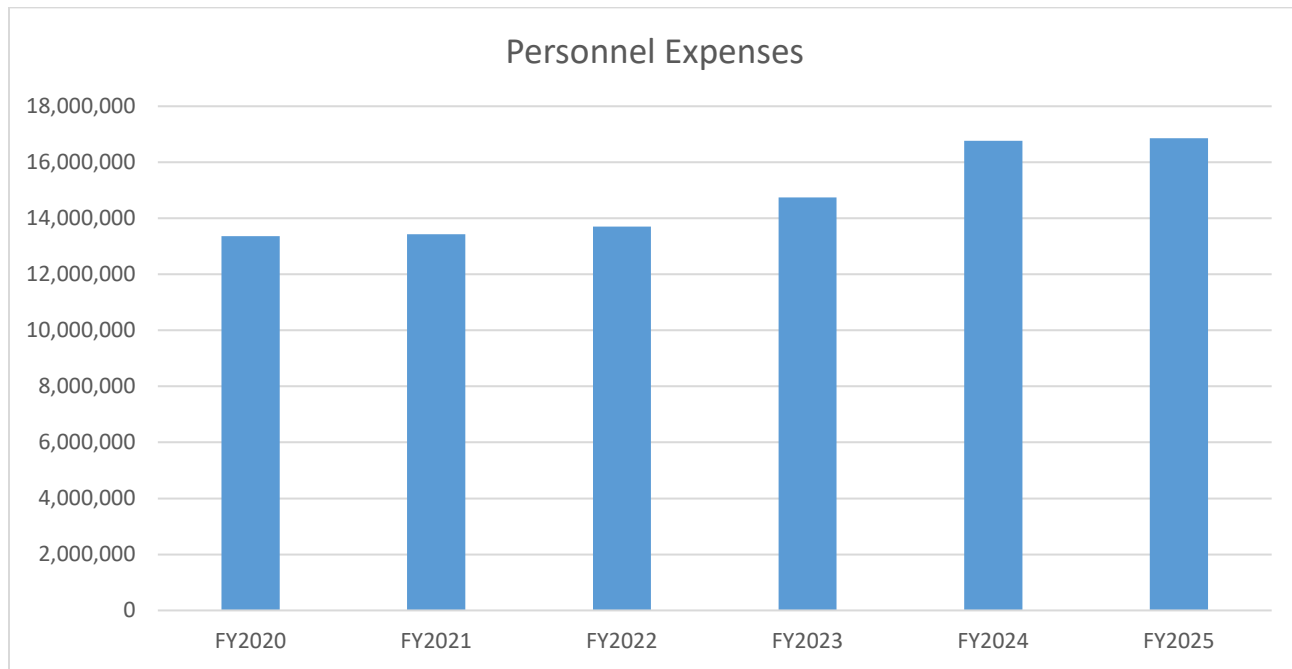
The reason that the increase is minimal this year, is due to a decrease in the budgeted amount to IMRF.

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 FY2025	Step Table	Contract Expiration Date
FOP	Sheriff Deputies	2.5%	Yes	11/30/2025
FOP	Correctional Officers	2.5%	Yes	11/30/2025
FOP	Probation Officers	2%	No	11/30/2025
ICOPS	Maintenance Dept	2.5%	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. Going forward, we would expect consistent increases.



Contractual Services – 2.78% increase

The entirety of this increase can be attributed to the increased contractual services in the General Fund. These increases are related to the inmate medical contract and annual software maintenance contracts.

Commodities – 3.29% increase

There were slight increases in several departments to account for increases in the cost of office supplies (including postage).

Capital Outlay – 16.72% increase

In FY2024, the County accepted a bid for the Historic Courthouse Roof Project. This project had been budgeted in FY2024, but the amount that would be needed was unknown. This project is expected to be completed in FY2026, so there will be a portion of this amount carried over to the next year.

Economic Development – 3.26% decrease

Economic Development expenses decreased slightly as there was an expense in FY2024. 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 – 47.97% decrease

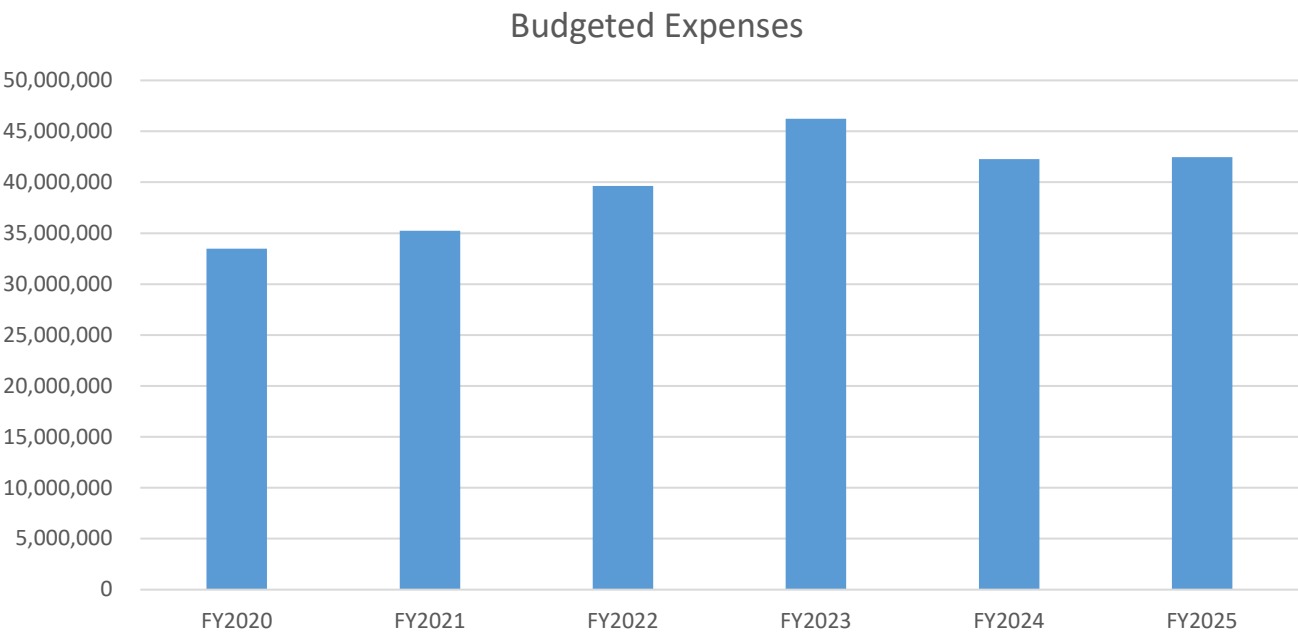
The change in Miscellaneous expenses is attributed to the decrease in expenses in the American Rescue Plan Fund. In FY2024 the budgeted expenses were \$2.9M and in FY2025 the budgeted expense is approximately \$973K.

Transfers to Other Funds – 19.56% decrease

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 FY2024 the Transfers to Other Funds accounted for over 10% of the expenditures. For FY2025, these transfers account for just over 8% of the expenditures. This is due to a decrease in the amount permit fees that will be transferred into the 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		
	FY2023 Actual	FY2024 Estimated	FY2025 Budget	FY2023 Actual	FY2024 Estimated	FY2025 Budget	FY2023 Actual	FY2024 Estimated	FY2025 Budget	FY2023 Actual	FY2024 Estimated	FY2025 Budget
Financial Sources												
Property Tax Revenues	4,221,689	4,535,030	4,705,000	949,047	945,074	917,500	485,994	532,230	572,000	884,008	889,071	889,065
Other Tax Revenues	5,533,446	5,005,000	4,738,000									
Fees Fines & Charges for Svcs	10,018,404	9,956,734	8,673,879				381,783	428,297	408,416	163,150	86,593	86,000
Licenses & Permits	44,014	1,510,000	1,509,000									
Rents	176,440	197,983	199,121							3,600	3,600	3,600
State of IL Reimbursements	1,084,941	1,067,019	1,094,315									
Grants	485,273	407,629	465,255				1,638,960	2,317,937	2,015,832	36,074		
Miscellaneous Revenues	102,398	40,628	12,550		6,000		58,886	20,400	32,000	292		
Interest	1,078,721	912,780	489,255	49,165	50,000	3,800	8,309	1,430	1,430	15,926	1,200	1,200
Total Revenues	22,745,326	23,632,803	21,886,375	998,212	1,001,074	921,300	2,573,932	3,300,294	3,029,678	1,103,050	980,464	979,865
Financial Uses												
Personnel Services	9,902,607	10,582,382	11,596,780	505,105	589,000	750,000	1,800,258	2,258,087	2,010,340	227,701	160,382	152,380
Contractual Services	5,492,345	5,281,881	5,487,695				200,646	390,113	238,266	16,031	9,275	10,355
Commodities	695,457	767,579	847,352				446,608	679,755	732,440	3,041	3,682	2,745
Capital Outlay	3,952,610	2,348,321	7,725,700									
Purchase of Services										819,161	827,343	839,388
Veterans Assistance Services												
Economic Development		25,000	742,173									
Miscellaneous Expenses	809,549	184,890	760,326				53,226	35,810	51,460	914	530	400
Debt Service												
Total Expenses	20,852,568	19,190,053	27,160,026	505,105	589,000	750,000	2,500,738	3,363,765	3,032,506	1,066,848	1,001,212	1,005,268
Excess (deficiency) of revenues over (under) expenses	1,892,758	4,442,750	(5,273,651)	493,107	412,074	171,300	73,194	(63,471)	(2,828)	36,202	(20,748)	(25,403)
Other financing sources (uses):												
Transfers in	1,068,087	2,557,439	3,820,015									
Transfers out	(951,016)	(2,430,727)	(3,694,749)									
Total other financing sources (uses)	117,071	126,712	125,266	0	0	0	0	0	0	0	0	0
Net change in fund balance	2,009,829	4,569,462	(5,148,385)	493,107	412,074	171,300	73,194	(63,471)	(2,828)	36,202	(20,748)	(25,403)
Fund balance, beginning of year	34,167,725	36,177,554	40,747,891	1,855,069	2,348,176	2,760,250	2,097,027	2,170,221	2,106,750	1,409,730	1,445,932	1,425,184
Fund balance, end of year	36,177,554	40,747,016	35,599,506	2,348,176	2,760,250	2,931,550	2,170,221	2,106,750	2,103,922	1,445,932	1,425,184	1,399,781

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

	Major Governmental Funds (cont.)			Non-Major Governmental Funds				Totals		
	American Rescue Plan			FY2023	FY2024	FY2025		FY2023	FY2024	FY2025
	FY2023	FY2024	FY2025							
	Actual	Estimated	Budget	Actual	Estimated	Budget		Actual	Estimated	Budget
Financial Sources							Financial Sources			
Property Tax Revenues				3,186,589	3,411,728	3,548,557	Property Tax Revenues	9,727,327	10,313,133	10,632,122
Other Tax Revenues				1,279,234	1,000,000	1,000,000	Other Tax Revenues	6,812,680	6,005,000	5,738,000
Fees Fines & Charges for Svcs				935,226	915,482	826,150	Fees Fines & Charges for Svcs	11,498,563	11,387,106	9,994,445
Licenses & Permits							Licenses & Permits	44,014	1,510,000	1,509,000
Rents					2,799	4,283	Rents	180,040	204,382	207,004
State of IL Reimbursements				63,369	64,831	66,125	State of IL Reimbursements	1,148,310	1,131,850	1,160,440
Grants				90,859	140,053	29,550	Grants	2,251,166	2,865,619	2,510,637
Miscellaneous Revenues				409,842	254,672	233,400	Miscellaneous Revenues	571,418	321,700	277,950
Interest	97,288	80,000	1,000	256,809	318,268	207,055	Interest	1,506,218	1,363,678	703,740
Total Revenues	97,288	80,000	1,000	6,221,928	6,107,833	5,915,120	Total Revenues	33,739,736	35,102,468	32,733,338
Financial Uses							Financial Uses			
Personnel Services				2,144,377	2,260,578	2,345,090	Personnel Services	14,580,048	15,850,429	16,854,590
Contractual Services	131,958	63,270		1,040,252	1,319,637	2,864,312	Contractual Services	6,881,232	7,064,176	8,600,628
Commodities		3,830		391,169	487,885	536,705	Commodities	1,536,275	1,942,731	2,119,242
Capital Outlay	54,085	1,552,000	794,654	1,243,332	2,257,000	2,465,000	Capital Outlay	5,250,027	6,157,321	10,985,354
Purchase of Services				316,019	336,623	343,712	Purchase of Services	1,135,180	1,163,966	1,183,100
Veterans Assistance Services				14,153	15,500	26,000	Veterans Assistance Services	14,153	15,500	26,000
Economic Development							Economic Development	0	25,000	742,173
Miscellaneous Expenses	1,582,715	396,435	178,303	380,687	457,925	955,703	Miscellaneous Expenses	2,827,091	1,075,590	1,946,192
Debt Service							Debt Service	0	0	0
Total Expenses	1,768,758	2,015,535	972,957	5,529,989	7,135,148	9,536,522	Total Expenses	32,224,006	33,294,713	42,457,279
Excess (deficiency) of revenues over (under) expenses	(1,671,470)	(1,935,535)	(971,957)	691,939	(1,027,315)	(3,621,402)	Excess/(Deficiency)	1,515,730	1,807,755	(9,723,941)
Other financing sources (uses):							Other financing sources (uses):			
Transfers in							Transfers in	1,068,087	2,557,439	3,820,015
Transfers out				(117,071)	(126,712)	(125,266)	Transfers out	(1,068,087)	(2,557,439)	(3,820,015)
Total other financing sources (uses)	0	0	0	(117,071)	(126,712)	(125,266)	Total other financing sources (uses)	0	0	0
Net change in fund balance	(1,671,470)	(1,935,535)	(971,957)	574,868	(1,154,027)	(3,746,668)	Net change in fund balance	1,515,730	1,807,755	(9,723,941)
Fund balance, beginning of year	4,592,860	2,921,390	985,855	9,440,887	10,015,755	8,861,728	Fund balance, beginning of year	53,563,298	55,079,028	56,886,783
Fund balance, end of year	2,921,390	985,855	13,898	10,015,755	8,861,728	5,115,060	Fund balance, end of year	55,079,028	56,886,783	47,162,842

LIVINGSTON COUNTY
Summary of Revenues and Expenditures by Fund Type

FY2025 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	3,820,000	885,000	917,500	572,000	889,065		3,548,557	10,632,122
Other Tax Revenues	4,738,000						1,000,000	5,738,000
Fees Fines & Charges for Svcs	4,673,879	4,000,000		408,416	86,000		826,150	9,994,445
Licenses & Permits	1,509,000							1,509,000
Rents	199,121				3,600		4,283	207,004
State of IL Reimbursements	1,094,315						66,125	1,160,440
Grants	265,255	200,000		2,015,832			29,550	2,510,637
Miscellaneous Revenues	12,550			32,000			233,400	277,950
Interest	332,850	156,405	3,800	1,430	1,200	1,000	207,055	703,740
Transfers In	1,570,015	2,250,000						3,820,015
Total Revenues	18,214,985	7,491,405	921,300	3,029,678	979,865	1,000	5,915,120	36,553,353
Expenditures								
Personnel Services	11,583,780	13,000	750,000	2,010,340	152,380		2,345,090	16,854,590
Contractual Services	3,858,527	1,629,168		238,266	10,355		2,864,312	8,600,628
Commodities	662,352	185,000		732,440	2,745		536,705	2,119,242
Capital Outlay		7,725,700				794,654	2,465,000	10,985,354
Purchase of Services					839,388		343,712	1,183,100
Veterans Assistance Services							26,000	26,000
Economic Development		742,173						742,173
Miscellaneous Expenses	560,326	200,000		51,460	400	178,303	955,703	1,946,192
Debt Service								0
Transfers Out	1,550,000	2,144,749					125,266	3,820,015
Total Expenditures	18,214,985	12,639,790	750,000	3,032,506	1,005,268	972,957	9,661,788	46,277,294
Net Increase (Decrease) in Fund Balances	0	(5,148,385)	171,300	(2,828)	(25,403)	(971,957)	(3,746,668)	(9,723,941)
Beginning Fund Balances (estimated)	15,244,503	25,503,388	2,760,250	2,106,750	1,425,184	985,855	8,861,728	56,886,783
Ending Fund Balances	15,244,503	20,355,003	2,931,550	2,103,922	1,399,781	13,898	5,115,060	47,162,842

REVENUES ALL FUNDS - FY2025 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	18,214,985	16,644,970	3,820,000	4,738,000	1,094,315	332,850	199,121	265,255	1,509,000	4,673,879	12,550	1,570,015
Tort Judgment & Liability	880,300	880,300	880,000			300						
Unemployment Insurance	5,400	5,400	5,000			400						
IMRF	921,300	921,300	917,500			3,800						
Social Security	756,300	756,300	755,100			1,200						
Veterans Assistance	180,283	180,283	175,000			1,000	4,283					
County Extension Education	149,217	149,217	149,217									
County Highway	1,423,200	1,423,200	940,000			10,200				250,000	223,000	
County Aid to Bridges	561,150	561,150	556,000			5,150						
County Federal Aid Matching	581,100	581,100	556,000			25,100						
Public Health	3,001,933	3,001,933	545,000			1,400		2,015,832		407,701	32,000	
TB	27,745	27,745	27,000			30				715		
Mental Health 708	979,865	979,865	889,065			1,200	3,600			86,000		
Mental Health 377	417,740	417,740	417,240			500						
Recreation Committee	3,000	3,000				3,000						
Vehicle Fund	750,100	100				100						750,000
Pontiac Host Agreement	4,325,000	4,325,000				125,000		200,000		4,000,000		
Streator Host Agreement	10,000	10,000				10,000						
Construction & Bldg Renovation	1,500,100	100				100						1,500,000
Solar Farm Application Fees	500	500				500						
Windfarm Application Fees	6,000	6,000				6,000						
Enterprise Zone	3,000	3,000				3,000						
American Rescue Fund	1,000	1,000				1,000						
National Opioid Settlement	1,000	1,000				1,000						
County Motor Fuel Tax	1,167,275	1,167,275		1,000,000	66,125	91,150					10,000	
Road Use Agreement	8,050	8,050				8,050						
Animal Control	12,500	12,500				500				12,000		
Transportation Safety Hwy Hire-back	250	250								250		
Indemnity	10,010	10,010				3,010				7,000		
Treasurer's Automation	7,303	7,303				803				6,500		
Law Library	5,000	5,000				0				5,000		
Court Automation	75,000	75,000				7,000				68,000		
Probation Services Fees	101,000	101,000				5,000				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	10,750	10,750				750				10,000		
State's Attorney Automation	4,005	4,005				5				4,000		
Public Defender Records Automation	1,601	1,601				1				1,600		
Sheriff Drug Traffic Prevention	1,300	1,300				300				1,000		
Arrestees Medical Costs	8,003	8,003				3				8,000		
Sheriff E-Citation	1,300	1,300				300				1,000		
DUI Fines	3,200	3,200				200				3,000		
Coroner's Fees	27,250	27,250				1,250		4,800		20,800	400	
Document Storage Fees	64,000	64,000				9,000				55,000		
Special Recording Fees	171,100	171,100				25,100				146,000		
Vital Records Fees	13,404	13,404				1,904		1,500		10,000		
GIS Automation Fees	110,538	110,538				8,038				102,500		
Circuit Clerk Operations & Admin	8,015	8,015				15				8,000		
Tax Sale in Error	7,500	7,500				500				7,000		
Working Cash	8,005	8,005				8,005						
Total Revenues	36,553,353	32,733,338	10,632,122	5,738,000	1,160,440	703,740	207,004	2,510,637	1,509,000	9,994,445	277,950	3,820,015

EXPENDITURES ALL FUNDS - FY2025 Budget										
	Total Expenses	Total Expenses Less Transfers	Personnel Costs	Contractual Services	Commodities	Capital Outlay	Economic Development	Debt Service	Miscellaneous	Transfers Out
General Fund	18,214,985	16,664,985	11,583,780	3,858,527	662,352	0	0	0	560,326	1,550,000
Tort Judgment & Liability	968,415	968,415		968,415						
Unemployment Insurance	13,000	13,000	13,000							
IMRF	750,000	750,000	750,000							
Social Security	950,000	950,000	950,000							
Veterans Assistance	208,405	208,405	137,505	58,300	4,850				7,750	
County Extension Education	149,217	149,217		149,217						
County Highway	1,707,500	1,707,500	771,500	245,000	237,000	440,000			14,000	
County Aid to Bridges	975,000	975,000		375,000		600,000				
County Federal Aid Matching	1,300,000	1,300,000		200,000		1,100,000				
Public Health	3,005,331	3,005,331	2,010,340	211,366	732,165				51,460	
TB	27,175	27,175		26,900	275					
Mental Health 708	1,005,268	1,005,268	152,380	849,743	2,745				400	
Mental Health 377	439,200	439,200	83,835	352,157	2,855				353	
Vehicle Fund	1,180,000	1,180,000		95,000	185,000	900,000				
Pontiac Host Agreement	8,677,689	6,591,453		565,753		5,825,700			200,000	2,086,236
Streator Host Agreement	42,000	0								42,000
Construction & Bldg Renovation	1,000,000	1,000,000				1,000,000				
Solar Farm Application Fees	16,513	0								16,513
Enterprise Zone	742,173	742,173					742,173			
American Rescue Plan	972,957	972,957				794,654			178,303	
County Motor Fuel Tax	2,514,250	2,514,250	402,250	1,645,000	292,000				175,000	
Road Use Agreement	300,000	300,000				300,000				
Animal Control	12,000	12,000		12,000						
National Opioid Settlement	100,000	100,000							100,000	
Treasurer's Automation	7,500	7,500							7,500	
Law Library	5,672	3,000							3,000	2,672
Court Automation	72,599	54,000		54,000						18,599
Probation Services Fees	136,350	136,350		136,350						
Victim Coordinator	23,000	0								23,000
Maintenance & Child Support	4,536	0								4,536
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	1,600	1,600							1,600	
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	25,000	25,000				25,000				
Document Storage Fees	48,599	30,000							30,000	18,599
Special Recording Fees	500,000	500,000							500,000	
Vital Records Fees	25,000	25,000							25,000	
GIS Automation Fees	112,360	54,500							54,500	57,860
Circuit Clerk Operations & Admin	8,000	8,000							8,000	
Tax Sale in Error	10,000	10,000							10,000	
Total Expenditures	46,277,294	42,457,279	16,854,590	9,809,728	2,119,242	10,985,354	742,173	0	1,946,192	3,820,015

FISCAL YEAR 2025 TRANSFERS

<u>Transfer From</u>	<u>Amount</u>	<u>Transfer To</u>
General Fund	50,000	Vehicle Fund
General Fund	1,500,000	Bldg Maint & Asset Recovery Fund
Pontiac Host Agreement Fund	1,236,236	General Fund
Pontiac Host Agreement Fund	150,000	General Fund - Proactive
Pontiac Host Agreement Fund	700,000	Vehicle Fund
Streator Host Agreement Fund	42,000	General Fund
Solar Farm Application Fees Fund	16,513	General Fund
Law Library Fund	2,672	General Fund
Court Automation Fund	18,599	General Fund
Victim Coordinator Fund	23,000	General Fund
Maintenance & Child Support Fees Fund	4,536	General Fund
Document Storage Fund	18,599	General Fund
GIS Automation Fund	57,860	General Fund
Total Transfers FY2025	<u><u>\$3,820,015</u></u>	

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2022	2023	2024	2024	2025
			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
3001	0000	Property Taxes - General Fund	3,152,356	3,332,654	3,550,000	3,609,963	3,700,000
3001	3353	Mobile Home Penalties & Interest	12,036	9,575	10,000	10,000	10,000
3001	3354	RE Penalties & Interest	116,186	109,300	110,000	110,000	110,000
3002	0000	Property Taxes - Tort Judgment	663,302	765,118	800,000	800,013	880,000
3003	0000	Property Taxes - Unemployment Ins	15,002	5,042	5,000	5,054	5,000
3004	0000	Property Taxes - IMRF	982,356	949,047	945,000	945,074	917,500
3005	0000	Property Taxes - Social Security	743,197	750,347	755,100	755,129	755,100
		Property Taxes - County Extension Edu	148,896	148,191	149,217	149,307	149,217
3006	0000	Property Taxes - Veterans Assistance	139,719	139,136	175,000	175,085	175,000
3012	0000	Property Taxes - County Highway	802,844	839,718	906,992	907,065	940,000
3016	0000	Property Taxes - County Aid to Bridges	401,417	447,134	503,884	503,925	556,000
3017	0000	Property Taxes - Federal Aid Matching	401,417	447,134	503,884	503,925	556,000
3018	0000	Property Taxes - Public Health	428,938	459,060	505,093	505,138	545,000
3019	0000	Property Taxes - TB Clinic	27,004	26,934	27,000	27,092	27,000
3007	0000	Property Taxes - Mental Health 708	908,544	884,008	889,065	889,071	889,065
3008	0000	Property Taxes - Mental Health 377	417,025	414,929	417,240	417,292	417,240
		Total Property Taxes	9,360,239	9,727,327	10,252,475	10,313,133	10,632,122
3010	0000	State of IL PPRT	1,468,155	1,221,440	968,000	900,000	603,000
3020	xxxx	State of IL Taxes	4,234,045	4,312,006	3,995,000	4,105,000	4,135,000
3020	1221	State of IL - County MFT	1,193,916	1,279,234	950,000	1,000,000	1,000,000
		Total Other Taxes	6,896,116	6,812,680	5,913,000	6,005,000	5,738,000
3500	xxxx	State of IL Reimb Assessor Salary	35,858	37,150	38,150	38,150	39,150
3500	3442	State of IL Sheriff Salary	24,164	102,202	105,305	105,305	110,255
3500	3356	State of IL Asst SA Salary Corrections	44,000	40,333	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	163,820	169,817	178,123	178,123	186,044
3500	3415	State of IL Reimb Public Defender	111,379	114,977	118,450	121,279	124,036
3500	3416	State of IL Court Svcs Salary Subsidy	26,000	24,000	24,000	24,000	24,000
3500	3417	State of IL Court Svcs Grants in Kind	511,999	539,844	551,662	551,662	560,830
3640	3355	State of IL Reimb Police Training	7,053	52,118			
3640	3355	IL Dept of Corrections Mileage Reimb		0	1,500		1,500
3500	3438	State of IL Reimb County Engineer	61,906	63,369	64,831	64,831	66,125
3500	4319	State of IL Interpreter Reimb	655				
		Total State of IL Reimb	991,334	1,148,310	1,130,521	1,131,850	1,160,440
3600	0000	Circuit Clerk Fees & Fines	644,750	718,585	610,000	696,000	672,000
3600	1281	Arrestees Medical Costs Fees	3,432	3,435	3,500	3,350	3,500
3600	xxxx	State's Attorney Fees	22,855	19,223	30,000	20,000	30,000
3600	3409	Public Defender Fees from Circuit Clerk	18,141	15,613	30,000	12,000	30,000
3600	1260	Law Library Fees	5,982	5,525	5,000	6,119	5,000
3600	1262	Court Automation Fees	59,190	69,093	68,000	75,000	68,000
3600	1264	Probation Fund Fees	99,689	85,855	96,000	95,190	96,000
3600	1290	Document Storage Fees	57,587	67,972	55,000	75,000	55,000

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2022	2023	2024	2024	2025
			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
3624	1270	State's Atty Drug Traffic Fees & Fines	16,824	12,424	10,000	10,764	10,000
3624	3422	State's Atty Fees - Automation	2,982	3,809	4,000	4,274	4,000
3625	3422	Public Defender Fees - Automation	1,562	1,748	1,400	1,871	1,600
3626	0000	Inmate Medical Payments	4,618	3,448	4,500	3,764	4,500
3630	xxxx	County Clerk Fees	336,681	265,773	280,375	270,395	280,375
3630	3321	County Clerk Special Recording Fees	170,218	157,345	146,000	163,000	146,000
3630	1292	Vital Records Fees	13,146	11,003	10,000	12,000	10,000
3630	1293	GIS Fees	108,316	89,765	95,000	95,000	95,000
3631	3436	Treasurer Fees-Tax Sale Registration		600			
3640	xxxx	Sheriff Fees	312,904	321,517	316,200	330,500	316,200
3640	3425	Forfeited Funds Sheriff Drug Traffic	12,860	270	1,000	300	1,000
3640	3426	E-Citation Fines	843	1,128	1,000	1,400	1,000
3640	0000	DUI Fines	4,933	6,050	3,000	6,100	3,000
3642	0000	Inmate Lodging Out of County	1,120	105,040	50,000	100,000	100,000
3643	0000	Inmate Lodging Federal	3,161,132	3,183,422	2,900,000	3,200,000	3,100,000
3651	xxxx	Planning & Zoning Fees	9,970				
3652	3308	Coroner's Fees	13,206	17,850	10,800	25,600	20,800
3653	0000	VVRECJA County Services	48,267	50,680	52,060	52,789	54,304
3654	3335	Low Cost Spay Neuter Fees	10,965	12,395	12,500	11,000	12,000
3655	3314	Host Agreement Contract	4,560,738	5,237,556	3,500,000	5,184,735	4,000,000
3656	0000	Transportation Safety Fees			250	250	250
3657	xxxx	Assessor Fees	34,218	35,465	33,000	33,000	33,000
3657	5025	GIS Mapping Projects	2,100	8,654	5,000	5,000	5,000
3657	3518	GIS Pictometry Subscriptions				2,500	2,500
3658	xxxx	Mental Health 708 Board Fees	154,703	163,150	86,593	86,593	86,000
3662	xxxx	County Highway Fees	319,833	324,671	315,000	285,000	250,000
366x	xxxx	Public Health Fees	323,192	380,962	426,997	426,997	407,701
366x	xxxx	TB Fees	958	821	1,300	1,300	715
3690	xxxx	Treasurer Automation Fees	7,242	6,833	6,500	6,500	6,500
3692	xxxx	Animal Control Fees & Fines	62,515	64,928	58,000	57,315	58,000
3699	0000	Indemnity Fees	7,040	6,520	8,000	8,000	7,000
		Maint & Child Support Fees	5,028	1,270	3,500	3,500	3,500
		Circuit Clerk Fees Ops & Admin	20,924	35,316	8,000	8,000	8,000
		Tax Sale in Error Fees	5,280	2,847	7,000	7,000	7,000
		Total Fees Fines & Charges for Svcs	10,645,944	11,498,561	9,254,475	11,387,106	9,994,445
3651	340x	Solar & Wind Farm Bldg Permits			2,723,550	1,500,000	1,500,000
3651	3401	Improvement Location Permits		43,746	8,000	10,000	9,000
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	44,014	2,733,000	1,510,000	1,509,000
3200	4125	Federal Election Grant	20,739	5,707	3,850	3,850	3,850

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2022	2023	2024	2024	2025
			Actual	Actual	Budget	Estimated	Budget
3300	4125	State of IL Election Grant	39,655	36,293	53,289	53,289	47,079
3200	5022	Federal Grant-STEP Grant Program		4,084	29,000	29,000	
3300	0000	State of IL Grant - AOIC		107,164		95,081	95,000
3300	0000	Potential Grants - General Fund			100,000	100,000	100,000
3500	3418	ESDA Salary Grant	15,880	11,700	15,000	13,560	19,326
3300	0000	State of IL Grant-Rebuild Illinois	498,406				
3300	xxxx	Better Birth Outcomes	64,170	85,220	88,200	88,200	88,200
3300	xxxx	Community Care (CCU)	112,852	99,492	175,000	175,000	106,800
3300	xxxx	CCU-ESS	26,077	6,396	17,250	17,250	
3300	xxxx	CCU Workforce	79,202	151,340			
3300	xxxx	Comprehensive Health-Lead	13,100	18,805	19,900	19,900	31,000
3300	xxxx	Comprehensive Health-Health Protection	48,811	94,613	100,000	100,000	85,000
3300	xxxx	Comprehensive Health-Opioid					3,000
3300	xxxx	Comprehensive Health-Safe Drinking Water	538	638	650	650	600
3300	xxxx	Comprehensive Health-Tanning	300	200	550	550	500
3300	xxxx	Comprehensive Health-Tick Surveillance			4,125	4,125	8,000
3300	xxxx	Comprehensive Health-Vector	15,681	18,794	17,397	17,397	17,347
3300	xxxx	COVID Response	55,502	48,566			
3300	xxxx	COVID Vaccination		139,900			
3300	xxxx	Contact Tracing	84,753				
3300	xxxx	Crisis Grant	63,841	62,426			
3300	xxxx	Early Period Screening Diagnosis-EPSTD	40,326	54,080	24,402	24,402	49,900
3300	xxxx	Family Case Management/HRIF	89,765	109,257	110,770	110,770	110,770
3300	xxxx	Family Case Management/Hlthworks	25,463	25,407	25,407	25,407	25,407
3300	xxxx	Family Planning Program	74,085	64,395	108,600	108,600	88,600
3300	xxxx	WIC Coupons VFC Vaccines	59,425	35,020	350,000	350,000	350,000
3300	xxxx	Healthy Families Illinois	217,943	286,303	370,220	370,220	388,731
3300	xxxx	IL Breast & Cervical Cancer Program	66,082	70,183	90,665	90,665	
3300	xxxx	IL Tobacco Free Communities	20,340	22,925	22,364	22,364	22,364
3300	xxxx	Local Health Protection-Narcan	392				
3300	xxxx	Mass Vaccination Clinic	197,600	(76,314)			
3300	xxxx	Influenza Vaccine Promotion	11,843				
3300	xxxx	Oral Health Grant		1,384	8,000	8,000	
3300	xxxx	Peer Counseling	13,958	13,718	14,193	14,193	
3300	xxxx	Potential Grants			100,000	100,000	100,000
3300	xxxx	Public Health Emergency Preparedness	43,766	53,407	46,181	46,181	46,181
3300	xxxx	Respiratory Surveillance and Outbreak Response					140,000
3300	xxxx	School Based Health Center	98,357	99,721	124,819	124,819	117,900
3300	xxxx	SIPA			350,000	350,000	69,434
3300	xxxx	Vision & Hearing Program	37,744	28,218	34,950	34,950	37,950
3300	xxxx	Women, Infants & Children (WIC)	104,940	124,869	114,294	114,294	128,148
3101	0000	Medicaid Match	7,356	36,074			
3x00	0000	Potential Grants - Host Fund	7,500	245,325	310,000	112,849	200,000
3300	0000	State of IL Grant		75,000			
3200	0000	ARPA Federal Grant	3,462,103				

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

			2022	2023	2024	2024	2025
			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
3201	0000	National Opioid Recovery Grant	25,960	68,421		110,631	
3300	1265	State of IL Victim Coordinator Grant	15,675	16,263	23,250	23,250	23,250
3652	3107	State of IL Grant-IDPH-Coroner	5,130	3,365	4,500	3,584	4,000
3652	3106	IVDRS Grant	1,105	808		800	800
3302	0000	IDPH Vital Records Grant	2,261	2,002	1,500	1,788	1,500
		Total Grants	5,768,626	2,251,169	2,858,326	2,865,619	2,510,637
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	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	20,736
3820	3352	Rent VAC	4,800	4,800	4,800	4,800	4,800
3820	4180	Rent Torrance Ave	10,125	16,200	16,200	16,200	16,546
3821	1100	Rent Farm	66,632	66,577	66,577	88,120	88,120
3820	0000	Rent for State of IL VSO				2,799	4,283
3820	0000	Rent Project Oz	2,400	3,600	3,600	3,600	3,600
		Total Rents	172,820	180,040	180,040	204,382	207,004
380x	xxxx	Investment NOW, CD, MM, Other	292,231	1,506,218	302,327	1,363,678	703,740
		Total Interest	292,231	1,506,218	302,327	1,363,678	703,740
3851	0000	Worker's Comp	35,989	6,350			
3863	0000	General Fund Miscellaneous	6,297	8,754	5,000	5,000	5,000
3840	4726	Donations K-9 Unit					
3640	3355	Sheriff Miscellaneous	3,711	4,404	4,000	4,500	4,000
3691	0000	Vending Machine	55	105	30	60	50
3859	0000	Credit Card Rebate	2,139	2,372	2,500	3,520	3,500
3851	3345	Worker's Comp Audit	533				
3820	7504	MFT Equipment	100,000	175,000	175,000	175,000	175,000
3868	0000	Miscellaneous Highway	1,509	128	3,000	3,000	3,000
3868	3309	Reimb from Other Agencies	19,663	26,466	50,000	30,000	30,000
3868	7003	Sale of Used Equipment	23,300		15,000	20,000	15,000
3905	xxxx	Reimb from Public Health SIPA Grant				22,000	
3991	0000	Insurance Proceeds		3,989		27,148	
3869	0000	Miscellaneous MFT	8,379	6,362	10,000	10,000	10,000
3875	3309	Match Tax Misc - Reimb from Other		197,399			
3877	0000	Tort Miscellaneous				400	
		Donations Public Health	10,415	18,097	14,000	14,000	15,000
		Hubert Estate	5,686	5,366	5,400	5,400	7,000
		Humiston Trust	21,000	0			
		Miscellaneous Public Health	412	211	1,000	1,000	10,000
		From Humiston Trust	15,981	35,212			

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

		2022	2023	2024	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
3872	0000	Miscellaneous Mental Health 708	390	292		
3876	0000	SA Drug Traffic Miscellaneous		440		
3864	0000	Vehicle Fund Miscellaneous	4,550	38		
3991	0000	Vehicle Fund Insurance Proceeds		77,358		
3861	0000	Probation Fees Fund Miscellaneous	4,050	126	120	
3866	000	Veterans Miscellaneous	801	2,600	227	
3652	9998	Coroner's Fund Miscellaneous	250	350	400	400
		Total Miscellaneous Revenues	265,110	571,419	321,700	277,950
3900	xxxx	Transfers In to General Fund	341,135	324,700	1,498,715	304,500
3900	1100	Transfer In - General to Vehicle	47,698	43,386	50,000	52,939
3900	1210	Transfer In - Pontiac Host to Vehicle	409,100	700,000	700,000	700,000
3900	1100	Transfer In - General to Bldg Maint			2,500,000	1,500,000
		Total Transfers In	797,933	1,068,086	4,748,715	2,557,439
		REVENUE TOTAL	35,190,353	34,807,824	37,658,209	37,659,907
						36,553,353
4101	5001	Elected/Department Official Salaries	1,594,167	1,666,921	1,812,942	1,798,335
4101	500x	Assistant Salaries	558,266	358,172	435,770	363,848
4101	5004	Chief Deputy Salary		90,346	93,480	93,480
4101	5008	Command Staff Salary	116,582			
4110	xxxx	Full-Time Wages	7,836,589	9,174,519	10,374,601	10,111,520
4120	xxxx	Part-Time Wages	354,162	255,355	233,526	253,904
4130	xxxx	Overtime Wages	253,948	289,851	261,989	244,500
4131	0000	On-Call Pay	6,360	5,564	5,000	12,000
4140	xxxx	Board Per Diems	37,112	37,600	41,080	37,520
4141	0000	Committee Work	23,490	24,665	36,000	25,000
4142	0000	Jury Commission Per Diem	282	470	750	500
4201	0000	IMRF & SLEP	940,161	508,401	903,855	592,811
420x	0000	FICA/Medicare Expense	781,908	892,337	808,660	934,353
420x	0000	Health Dental Vision Life Ins	1,188,408	1,254,371	1,742,004	1,377,158
4212	0000	Employee Development Program	5,772	0	6,000	1,000
4230	0000	Unemployment Insurance	4,130	21,475	13,000	4,500
		Total Personnel Costs	13,701,336	14,580,047	16,768,657	15,850,429
4143	xxxx	Election Judge Services	83,941	38,545	133,800	107,200
4300	xxxx	Purchase of Services	1,265,148	1,313,368	1,688,499	1,478,966
4301	xxxx	Consulting Services	162,132	490,375	70,383	59,543
4302	0000	Data Processing Services	129,735	205,207	75,800	138,120
4303	0000	Audit Services	90,545	94,595	94,950	93,950
4304	xxxx	Legal Services	169,070	266,856	173,500	308,463
4305	xxxx	Other Prof/Technical Services	467,082	482,161	521,562	590,048
4308	0000	Judges Salaries Paid to State	1,304	1,267	1,800	1,311
4309	xxxx	Juror Expenses	14,540	16,812	52,000	27,500

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

	2022	2023	2024	2024	2025
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4313 xxxx Maintenance & Repairs	223,664	287,703	302,799	284,890	334,031
4315 xxxx Rent	126,270	132,270	134,300	134,300	137,300
4316 0000 Life Safety	31,373	36,815	45,750	44,050	49,150
4317 xxxx Service Contracts	257,247	295,761	274,034	268,061	322,782
4319 xxxx Other Property Services	10,579	11,306	11,000	11,000	12,000
4320 0000 Meetings/Training/Travel	95,112	167,385	283,767	266,042	210,836
4324 0000 Inmate Meals	328,252	379,699	350,000	350,000	367,500
4326 xxxx Inmate Medical	627,971	899,151	1,123,999	1,121,499	1,202,189
4329 0000 Contractual Services	135,650	109,128	509,155	284,938	434,391
4330 xxxx Telephone/Cell Phone	106,599	122,650	115,213	116,013	119,498
4332 xxxx Printing Services	26,070	41,348	35,500	26,352	25,500
4334 xxxx Dues & Memberships	75,136	97,766	101,600	98,525	106,000
4338 xxxx Insurance Expenses	720,251	799,943	819,000	878,195	968,415
434x 0000 Client Services	127,117	95,987	115,800	84,800	129,350
4350 xxxx Court Appointed Medical	42,360	34,496	30,000	30,000	30,000
4351 0000 Physician Services	3,900	3,900	3,900	3,900	3,900
4352 xxxx Lab Fees	0	0			1,000
4353 0000 Autopsy Services	84,189	77,385	70,000	67,000	70,000
4390 xxxx Veterans Assistance	16,654	14,153	24,000	15,500	26,000
4399 xxxx Operating Exp (Services)	1,440	4,121	1,750	1,750	1,750
4403 xxxx Election Supply Services	89,960	87,391	126,100	110,936	106,700
4404 0000 Voter Registration Services	15,957	35,836	24,000	24,000	23,000
443x 3351 Utilities - Water St	15,340	16,103	18,000	16,500	17,000
443x 4160 Utilities - Courthouse	43,020	41,592	42,500	41,300	42,500
443x 4165 Utilities - Law & Justice Center	109,039	135,155	128,000	129,000	130,000
443x 4168 Utilities - Public Safety Complex	208,516	254,476	248,100	256,000	256,100
443x 4180 Utilities - Torrance Ave	10,192	7,194	12,700	7,700	7,700
443x 4190 Utilities - Health Building	48,839	39,145	42,900	40,400	38,900
4433 0000 Utilities - Highway	22,904	24,657	45,000	45,000	45,000
4490 4300 Drug Testing	7,941	23,276	20,000	45,000	47,000
4502 xxxx Building Improvements	2,584				
4504 xxxx Software/Hardware Implementation/Maint	77,686	318,491	112,973	93,890	96,000
4550 xxxx Gen Maint Contractual Svcs - Highway	485,659	503,013	1,535,000	518,000	1,735,000
4580 0000 Early Retirement Plan Services	1,261	1,083	2,000	1,000	1,000
4605 xxxx Legal Notices - Solar Farm	396				
4699 xxxx Liv Co Soil & Water Conservation	23,000	23,000	23,000	23,000	23,000
Total Contractual Services	6,585,625	8,030,565	9,544,134	8,243,642	9,809,728
4211 0000 Employee Appreciation	6,908	4,636	13,000	5,200	13,000
4313 xxxx Repair of Equip & Roads - Highway	225,692	126,554	145,000	145,000	145,000
4322 0000 Mileage Expense	68,683	70,920	69,722	58,562	72,681
4325 0000 Prisoner Board & Care Supplies	40,043	60,138	85,000	85,000	70,000
4331 0000 Postage & Shipping	30,594	30,422	30,893	28,393	37,572
4333 0000 Publications/Subscriptions	436	228	1,000	1,143	1,200
4399 xxxx Operating Expenses	134,440	135,045	129,127	122,027	168,454

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

		2022	2023	2024	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4401	xxxx Office Supplies	242,205	277,759	309,791	288,521	271,045
4403	xxxx Election Supplies	18,454	6,376			
4405	0000 Tax Bill Supplies	19,927	18,566	22,000	20,000	22,000
4410	0000 Books	25,458	29,172	25,000	25,000	25,000
4420	0000 Fuel Expense	179,212	167,049	185,000	168,546	185,000
4440	0000 Cleaning Supplies	25,600	20,588	18,500	16,500	18,500
4450	0000 Nursing/Medical Supplies	11,755	14,224	11,480	11,480	9,720
4451	xxxx Vaccinations	125,548	160,191	122,500	122,500	165,000
4480	xxxx Uniform & Medical Reimb Expenses	137,421	129,704	157,900	153,900	161,400
4490	xxxx Other Supplies	83,708	58,492	96,395	89,775	111,395
4500	xxxx Right of Way			2,000		2,000
4504	0000 Equipment			2,354	6,184	
4550	xxxx County MFT Gen Maint Supplies	175,638	202,478	275,000	245,000	290,000
4602	xxxx Grants in Kind/Vaccines, WIC Instr	55,892	23,457	350,000	350,000	350,000
4699	xxxx Misc Operating Expense (TB)		275			275
	Total Commodities	<i>1,607,614</i>	<i>1,536,274</i>	<i>2,051,662</i>	<i>1,942,731</i>	<i>2,119,242</i>
4300	xxxx Camera Replacement Jail	196,995				
4313	4320 Building Maintenance - Highway	5,693	85,636	90,000	90,000	150,000
4500	4323 Highway Equipment	366,217	285,239	300,000	300,000	275,000
4502	xxxx Building Improvements	179,892	495,309	4,495,215	1,405,290	6,351,700
4503	4165 Building Compliance	171,034	466,234	100,000	250,000	100,000
4504	xxxx Equipment	52,402	67,761	276,749	169,634	414,000
4505	0000 Vehicles	325,721	213,863	650,000	400,000	900,000
4550	xxxx Construction	1,519,875	861,610	3,500,000	3,392,000	2,794,654
4550	3328 Highway Maintenance Bldg Construction	1,592,079	2,177,655			
4550	4190 Construction - Health Building	444,138	596,720		120,397	
4593	0000 Demolition	642,793			30,000	
	Total Capital Improvements & Outlay	<i>5,496,839</i>	<i>5,250,027</i>	<i>9,411,964</i>	<i>6,157,321</i>	<i>10,985,354</i>
4378	4712 Economic Development	17,170		767,173	25,000	742,173
4610	4713 GLCEDC Grants					
	Total Economic Development	<i>17,170</i>	<i>0</i>	<i>767,173</i>	<i>25,000</i>	<i>742,173</i>
4698	xxxx Capital Lease/Interest	94,986				
	Total Debt Service	<i>94,986</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
4600	xxxx Other Disbursements	100,511	481,572	495,100	290,815	867,600
4610	xxxx Donations	2,261,041	1,595,732	2,482,621	493,845	316,763
4698	xxxx Capital Lease/Interest (Energy Savings Program)		480,621			
4699	0000 Miscellaneous Expense	129,394	186,804	194,530	194,530	192,753
4699	3860 Children's Advocacy Center Donation	30,000	30,000	30,000	30,000	30,000
4699	4694 Regional Office of Education	50,400	50,400	50,400	50,400	51,660
4699	4410 Community Outreach	3,814	1,963	7,000	6,000	7,750
4699	9999 Contingency			480,926	10,000	479,666

LIVINGSTON COUNTY CONSOLIDATED BUDGET DETAIL - ALL FUNDS

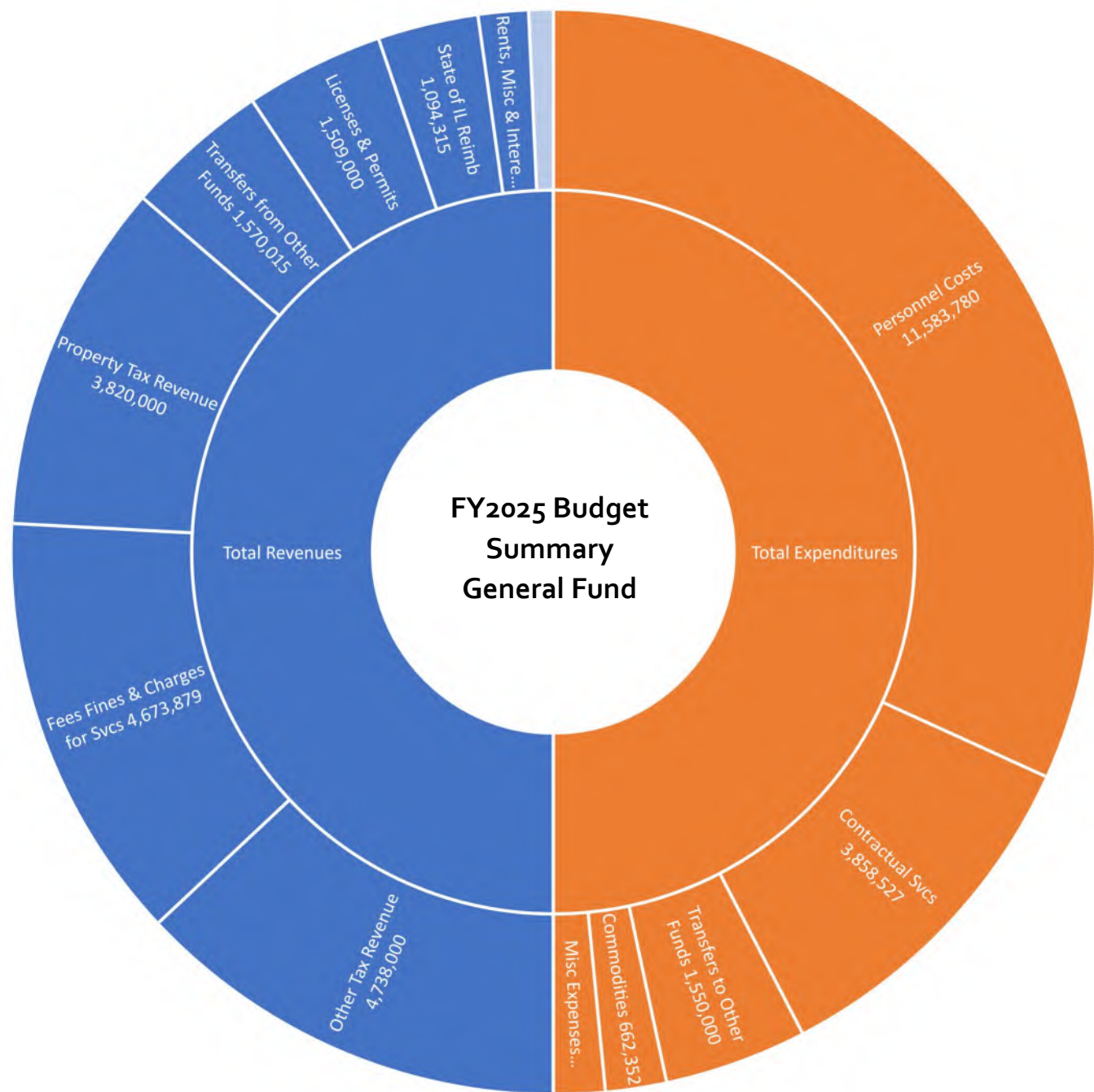
			2022	2023	2024	2024	2025
			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Total Miscellaneous Expenses			<i>2,575,160</i>	<i>2,827,092</i>	<i>3,740,577</i>	<i>1,075,590</i>	<i>1,946,192</i>
4700	1100	Transfer Out to General Fund	341,135	324,700	1,498,715	304,500	1,570,015
4700	1209	Transfer Out to Vehicle Fund	456,798	743,386	750,000	752,939	750,000
4700	1212	Transfer Out to Bldg Maint & Asset Recovery			2,500,000	1,500,000	1,500,000
Total Transfers to Other Funds			<i>797,933</i>	<i>1,068,086</i>	<i>4,748,715</i>	<i>2,557,439</i>	<i>3,820,015</i>
EXPENDITURE TOTAL			30,876,663	33,292,091	47,032,882	35,852,152	46,277,294

End of Fiscal Year Fund Balances						Budget	Estimated	Budget
	2019	2020	2021	2022	2023	2024	2024	2025
Major Governmental Funds								
General								
General Fund	6,235,615	7,684,366	9,437,223	12,373,478	14,541,902	13,997,540	15,243,629	15,243,629
Tort Judgement & Liability	565,186	615,291	596,527	540,506	509,792	491,230	449,718	361,603
Unemployment Insurance	119,407	135,021	145,497	156,706	144,876	132,573	149,930	142,330
Recreation Committee	164,613	165,700	166,152	166,938	171,163	172,938	175,663	178,663
Vehicle Replacement and Maint. Fund	31,889	204,882	247,230	150,230	546,473	28,930	638,066	208,166
Pontiac Host Agreement	12,620,528	14,242,132	16,112,754	17,471,420	17,471,077	14,361,886	19,832,325	15,479,636
Streator Host Agreement	1,229,849	1,207,657	1,147,954	1,101,824	1,095,379	995,949	1,103,079	1,071,079
Bldg Maint & Asset Recovery (Constr & Bldg)	6,455,607	5,989,633	1,682,236	599,054	85,374	1,511,084	1,533,927	2,034,027
Solar Farm Application Fees	55,068	54,869	61,210	60,963	28,307	11,748	31,819	15,806
Windfarm Application Fees	190,286	191,225	191,721	192,262	198,331	196,662	208,831	214,831
Enterprise Zone Fund	975,139	714,685	789,432	776,253	794,442	18,830	783,592	44,419
American Rescue Fund			3,446,038	4,592,860	2,921,390	81,809	985,855	13,898
Working Cash	573,674	575,870	577,109	578,091	590,437	590,284	596,437	604,442
IMRF	1,880,999	1,834,707	1,805,615	1,855,069	2,348,175	2,263,371	2,760,249	2,931,549
Public Health	1,563,314	1,657,740	1,847,893	2,030,970	2,103,538	2,032,253	2,038,545	2,035,147
TB Fund	62,738	65,081	64,817	66,057	66,682	67,300	68,204	68,774
Mental Health 708	1,461,498	1,413,637	1,354,588	1,409,730	1,445,932	1,368,483	1,425,184	1,399,781
Non-Major Governmental Funds								
Social Security	838,469	829,281	811,112	781,441	655,727	619,425	516,017	322,317
Veterans Assistance	148,690	179,659	193,266	152,452	137,863	107,385	143,252	115,130
Animal Control Fund	65,434	39,194	20,796	18,094	24,067	22,844	28,082	28,582
National Opiod Settlement				25,960	96,419	18,651	132,050	33,050
County Highway	1,084,561	1,191,833	1,379,292	1,192,026	1,250,264	865,615	1,122,029	837,729
County Motor Fuel Tax	879,461	1,733,256	2,338,856	2,103,095	2,324,717	284,377	1,835,036	488,061
County Aid to Bridges	541,684	616,241	611,849	701,227	772,349	77,663	496,424	82,574
County Federal Matching	895,296	911,256	1,230,415	1,185,841	1,217,073	114,577	771,098	52,198
Road Use Agreement Fund	292,098	293,954	294,826	295,853	303,857	8,953	313,907	21,957
Transportation Safety Hwy Hire-back		500	750	750	750	1,250	1,000	1,250
Mental Health 377	504,916	528,102	551,739	588,410	591,878	556,252	577,884	556,424
Indemnity	338,149	353,971	363,195	371,922	387,330	391,844	397,340	407,350
Treasurer's Automation	22,917	25,128	27,593	29,168	35,221	29,981	34,874	34,677
Law Library	1,362	1,625	1,498	1,985	908	337	2,224	1,552
Court Systems	3,435	3,289	3,676	0	0			
Court Automation	181,003	201,582	214,453	230,876	261,916	259,336	303,259	305,660
Court Security	18,180	28,834	46,393	0	0	0	0	0
Probation Services Fees	100,416	154,650	197,957	196,918	196,657	205,038	212,051	176,701
Victim Coordinator	23,026	26,119	29,036	24,030	23,238	33,025	24,489	24,759
Maintenance & Child Support	5,135	18,743	24,761	26,696	24,222	25,874	23,664	22,634
States Attorney Drug Traffic Prevention	15,835	47,656	50,436	54,063	51,666	51,765	56,668	57,418
States Attorney Automation	10,978	11,545	15,131	15,456	17,492	16,858	19,289	19,294
Public Defender Records Automation	380	1,486	3,110	4,674	3,134	2,977	5,080	5,081
Sheriff Drug Traffic Prevention	9,343	10,706	11,293	21,266	20,147	18,535	18,469	17,269
Arrestees Medical Costs	3,747	2,579	2,792	6,231	7,474	9,234	10,290	11,293
Sheriff E Citation Fund	8,458	9,919	11,392	12,263	13,640	14,643	15,340	16,640
Coroner's Fees	28,853	32,291	39,611	43,481	54,647	47,218	70,766	73,016
DUI Fines		14,645	6,165	3,809	8,199	7,312	12,669	13,369
Document Storage Fees	181,935	213,756	253,765	289,481	341,339	343,586	399,149	414,550
Special Recording Fees	222,581	348,872	478,941	617,465	733,120	751,674	861,190	532,290
Vital Records	27,218	38,338	43,289	50,318	58,121	42,679	64,414	52,818
GIS Automation	104,984	127,429	163,829	223,806	211,713	211,783	205,807	203,985
Circuit Clerk Ops & Admin	52,040	73,061	83,105	98,344	118,138	89,474	118,253	118,268
Tax Sale in Error	66,199	70,108	71,299	73,486	72,475	70,886	69,675	67,175
	40,862,194	44,892,104	49,249,617	53,563,298	55,079,031	43,623,921	56,886,792	47,162,851

Funds with Fund Balance Change > 10% in FY2025	Reason for Change (Increase/Decrease)	% Change
Tort Judgment & Liability	The cost of our general liability insurance has risen significantly over the last 3 years. We have not yet been able to match those increases with an increase in the levy.	19.59% ↓
Vehicle Replacement & Maintenance	Over the last few years, we have not been able to purchase the number of vehicles that we have budgeted for. We are hopeful that in FY2025, the fleet will be caught up as far as replacements.	67.38% ↓
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.	21.95% ↓
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, 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.	50.33% ↓
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.	94.33% ↓
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.	98.59% ↓
Social Security Fund	We will be concentrating on increasing this levy over the next several years in order to build up the fund balance.	37.54% ↓
Veterans Assistance Commission	In FY2024 a new full time position was created for a Veteran Service Officer (VSO). The levy was increased in FY2024 so that the fund could maintain a strong fund balance.	19.63% ↓
National Opioid Settlement Fund	It is not known if we will get any settlement payments in FY2025, so we have only budgeted expenses.	74.97% ↓
County Highway	Highway funds have been budgeted at a deficit over the last several years. This is to be able to accommodate any type of emergency repair and also in anticipation of what projects the State bills.	25.34% ↓
County Motor Fuel Tax	Highway funds have been budgeted at a deficit over the last several years. This is to be able to accommodate any type of emergency repair and also in anticipation of what projects the State bills.	73.40% ↓
County Aid to Bridges	Highway funds have been budgeted at a deficit over the last several years. This is to be able to accommodate any type of emergency repair and also in anticipation of what projects the State bills.	83.37% ↓
County Federal Aid Matching	Highway funds have been budgeted at a deficit over the last several years. This is to be able to accommodate any type of emergency repair and also in anticipation of what projects the State bills.	93.23% ↓
Road Use Agreement Fund	Highway funds have been budgeted at a deficit over the last several years. This is to be able to accommodate any type of emergency repair and also in anticipation of what projects the State bills.	93.01% ↓
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.	30.22% ↓
Probation Services Fees	Expenditures are budgeted over the revenues, but only a portion of the reserved fund balance is being utilized.	16.67% ↓
Special Recording Fees	Expenditures are budgeted over the revenues, but only a portion of the reserved fund balance is being utilized.	38.19% ↓
Vital Records	Expenditures are budgeted over the revenues, but only a portion of the reserved fund balance is being utilized.	18.00% ↓
Transportation 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% ↑
Bldg Maint & Asset Recovery Fund	This fund was formerly the Construction & Bldg Fund. After the completion of the new Health Building (including parking), it was agreed to use this fund to complete necessary maintenance on the County's buildings and assets. The revenue source for this maintenance is coming from the solar and wind farm building permits. For now, the fund balance is growing until we no longer have the revenue source.	32.60% ↑

\$18,214,985 – Total Revenues

\$18,214,985 – Total Expenditures



Rents, Misc & Interest - \$544,521
Grants - \$265,255

Miscellaneous Expenses - \$560,326

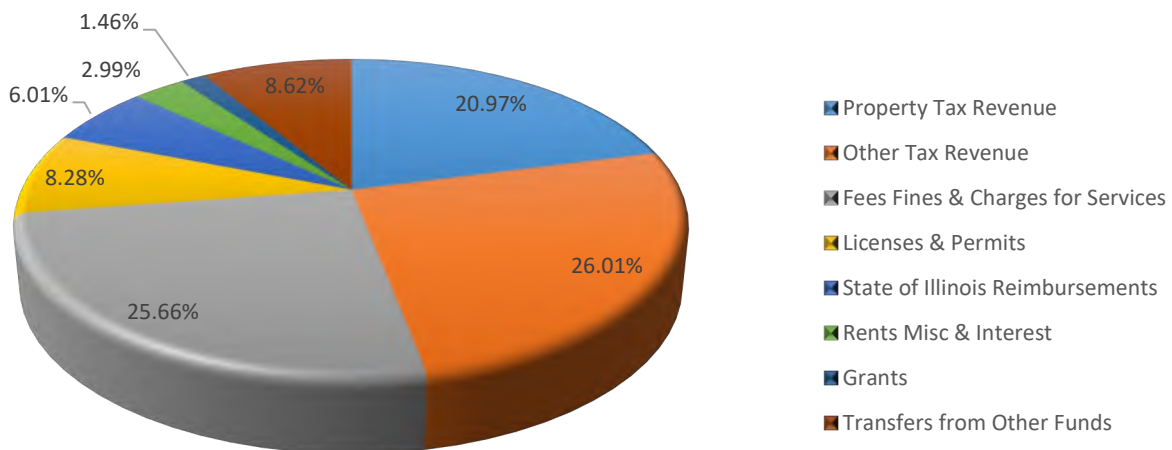
The General Fund budget is balanced per Livingston County Financial Policies. The fund balance at the end of FY2025 is budgeted to be \$15.2 million. This is approximately 84% of operating expenditures. This aligns with the fund policy of a fund balance of at least 50% of operating expenditures.

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Estimated	FY2025 Budget	\$ Variance	% Variance
Property Tax Revenue	3,280,578	3,451,529	3,670,000	3,729,963	3,820,000	150,000	4.09%
Other Tax Revenue	5,702,200	5,533,446	4,963,000	5,005,000	4,738,000	(225,000)	-4.53%
Fees Fines & Charges for Svcs	4,652,552	4,780,846	4,359,635	4,771,999	4,673,879	314,244	7.21%
Licenses & Permits		44,014	2,733,000	1,510,000	1,509,000	(1,224,000)	-44.79%
Rents	170,420	176,440	176,440	197,983	199,121	22,681	12.85%
State of Illinois Reimb	929,428	1,084,941	1,065,690	1,067,019	1,094,315	28,625	2.69%
Grants	76,274	164,948	201,139	294,780	265,255	64,116	31.88%
Miscellaneous Revenues	48,191	21,985	11,530	13,080	12,550	1,020	8.85%
Interest	96,251	478,118	121,100	355,200	332,850	211,750	174.86%
Transfers In	341,135	324,700	1,498,715	304,500	1,570,015	71,300	4.76%
TOTAL REVENUES	15,297,029	16,060,967	18,800,249	17,249,524	18,214,985	(585,264)	-3.11%
Personnel Services	8,851,274	9,881,733	11,272,013	10,578,382	11,583,780	311,767	2.77%
Contractual Services	2,731,933	3,355,825	3,760,370	3,729,815	3,858,527	98,157	2.61%
Commodities	551,485	528,408	661,540	599,033	662,352	812	0.12%
Miscellaneous Exp	83,394	83,195	556,326	87,629	560,326	4,000	0.72%
Debt Service	94,986					0	
Transfers Out	47,698	43,386	2,550,000	1,552,939	1,550,000	(1,000,000)	-39.22%
TOTAL EXPENDITURES	12,360,770	13,892,547	18,800,249	16,547,798	18,214,985	(585,264)	-3.11%

FY2025 REVENUE ANALYSIS

The change in revenue for FY2025 reflects a decrease due to the decrease in the Licenses & Permit revenue relating to Solar & Wind Farm building permit fees

FY2025 General Fund Revenues by Category

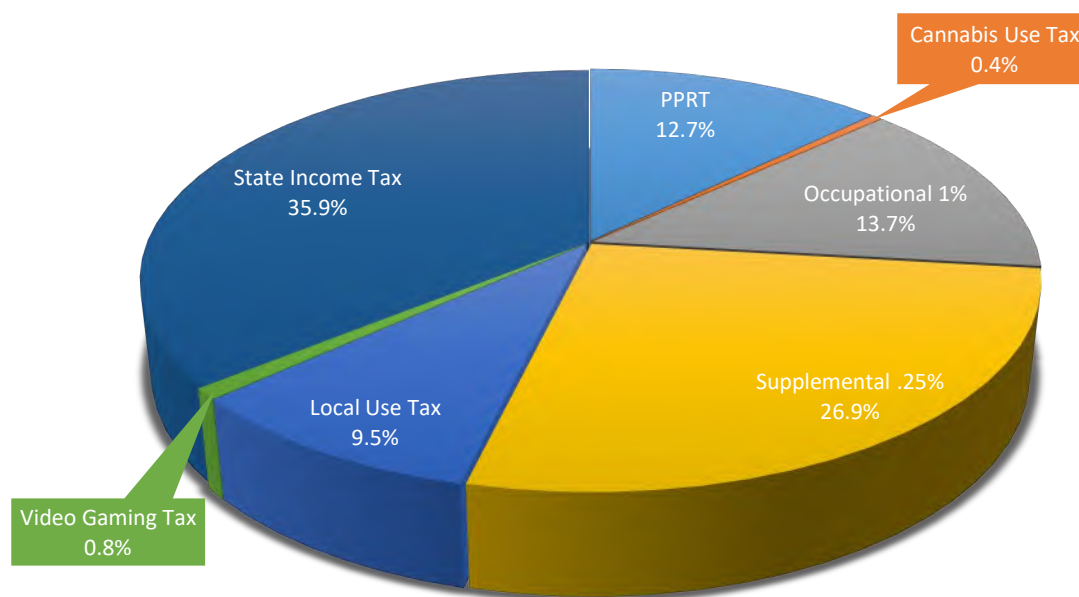


Property Taxes – 4.09% increase

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 FY2025 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 2024 extensions (taxes payable in 2024) was based on the CPI of 3.4%.

Other Tax Revenue – 4.53% decrease

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. Although in FY2025, this category still represents the largest portion of revenue, there was a significant reduction in PPRT for State FY2025 and this in turn caused the decrease that we are seeing for FY2025. Below is a chart showing the other taxes collected for the General Fund for the FY2025 budget.



Fees, Fines & Charges for Services – 7.21% increase

This revenue stream is showing a higher increase than last year. This revenue 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. For FY2025 the Federal Inmate revenue was significantly increased after noting consistent increases over the last few years.

State of Illinois Reimbursements – 2.69% 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 FY2025 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 – 31.88%+ increase

In the last couple years, the County received some unexpected funding from the State and for FY2025 we have added this revenue into a department budget, as well as still budgeting for any unexpected grants.

Licenses & Permits – 44.79% decrease

This was a new revenue category added 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 to these new standards. In doing so, the permit fees were increased. Although we know the amounts that we should be receiving for building permits, we are unsure of when they will be received. The amount for FY2025 is budgeted conservatively.

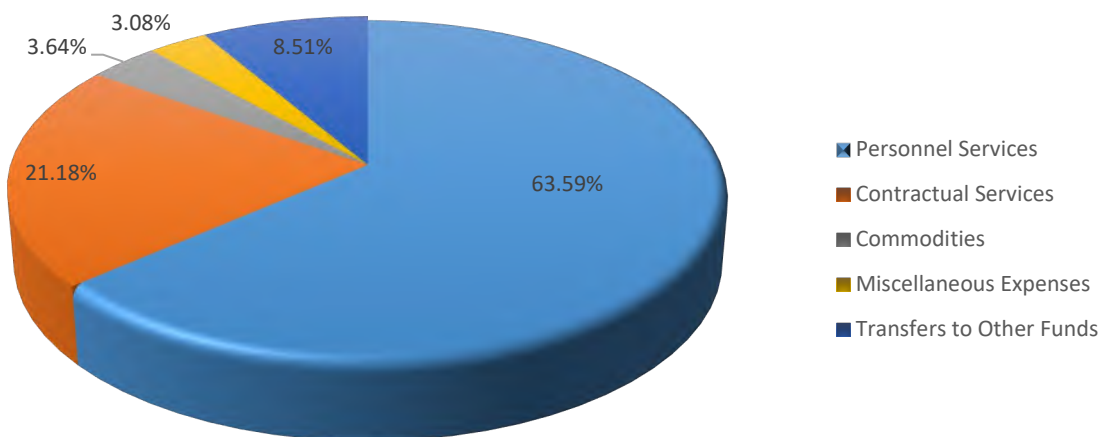
Rents, Miscellaneous & Interest – over 100% increase

All of these revenue streams have increased for FY2025 with the most significant being interest. The interest has been trending upward for the last couple years.

FY2024 EXPENDITURE ANALYSIS

The change in expenditures for FY2025 reflects a decrease related to the decrease in the transfer of Solar and Wind Farm building permit fees.

FY2024 General Fund Expenditures by Category



Personnel Costs – 2.77% 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 FY2025 was 2%, but no less than \$0.50.

All four contracts for union employees within the General Fund were negotiated at the beginning of FY2023. Those increases for FY2025 are as follows:

- Sheriff's Deputies – 2.5% increase
- Correctional Officers – 2.5% increase
- Probation Officers – 2% increase
- Maintenance – 2.5% 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	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2025 Budgeted
County Board Office	2	1.5	1.5	1.5
Human Resources	1	1	1	1
Information Technology	2	2	2	2
County Clerk/Elections	8	6	6	6
Treasurer	3	3	3	3
Finance	1.5	3.5	3.5	3.5
Assessor	4	4	5	5
Regional Planning/Solid Waste	1.5	2	2	2
ESDA	.5	.5	.5	.5
Maintenance	9	11	11	10
Sheriff	34	33	33	33
Jail	29	35	39	40
Coroner	2	2	2	2
Circuit Clerk	10.5	10.5	11	11
States Attorney	9	9	9	10
Public Defender	2	2	3	3
Circuit Court	3	3	3	3
Jury Commission	.5	.5	.5	.5
Probation	12	13	13	13
Total FTE's	134.5	142.5	149	150

Contractual Services – 2.61% increase

Much of this increase is attributed to the inmate medical services provided at the Jail. There are also several increases related to annual software maintenance contracts.

Transfers to Other Funds – 39.22% decrease

There are two budgeted transfers from the General Fund. One is to the Vehicle Fund and that amount has remained consistent over the last several years. The other transfer is to the Building Maintenance & Asset Recovery Fund. The amount of that transfer was decreased for FY2025 as we are unsure of when the revenue will be received for the Solar & Wind Farm building permits.

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

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Approved</u>	<u>2024 Estimated</u>	<u>2025 Proposed</u>	<u>2025 Approved</u>
Beginning Fund Balance	7,684,363	9,437,223	12,373,482	13,997,540	14,541,903	15,243,629	15,243,629
Revenues	13,152,247	14,955,893	15,736,268	17,301,534	16,945,024	16,361,018	16,644,970
Transfers In - Pontiac Host	452,941			1,162,303		1,360,005	1,236,236
Transfers In - Charge for Services	426,073	341,135	324,700	336,412	304,500	323,686	333,779
Total Revenues and Transfers In	14,031,261	15,297,028	16,060,968	18,800,249	17,249,524	18,044,709	18,214,985
Expenditures	12,111,385	12,313,075	13,849,161	16,250,249	14,994,859	16,494,709	16,664,985
Transfers Out	167,015	47,698	43,386	2,550,000	1,552,939	1,550,000	1,550,000
Total Expenditures and Transfers Out	12,278,401	12,360,773	13,892,547	18,800,249	16,547,798	18,044,709	18,214,985
Excess (Deficit) of Revenues over (under)							
Expenditures	1,752,860	2,936,255	2,168,421	0	701,726	0	0
Ending Fund Balance	9,437,223	12,373,478	14,541,903	13,997,540	15,243,629	15,243,629	15,243,629

Beginning Fund Balance for 2025 is the estimated balance as of November 30, 2024.

GENERAL FUND REVENUES BY DEPARTMENT	2022 Actual	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
Dept 000 - General					
Property Taxes	3,152,356	3,332,654	3,550,000	3,609,963	3,700,000
Personal Property Replacement Tax	1,468,155	1,221,440	968,000	900,000	603,000
County Sales Tax	2,448,092	2,536,722	2,300,000	2,350,000	2,375,000
Video Gaming Tax	34,084	43,012	30,000	35,000	40,000
Cannabis Use Tax	17,571	16,473	15,000	20,000	20,000
State Income Taxes	1,734,298	1,715,800	1,650,000	1,700,000	1,700,000
VVRECJA Reimb for County Sves	48,267	50,680	52,060	52,789	54,304
Interest on Investments	96,251	478,118	121,100	355,200	332,850
Farm Rent	66,632	66,577	66,577	88,120	88,120
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	20,736
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
Torrance Avenue Rent	10,125	16,200	16,200	16,200	16,546
Workman's Comp Benefits	35,989	6,350			
Other/Miscellaneous	6,297	8,754	5,000	5,000	5,000
Potential Grants			100,000	100,000	100,000
Dept 120 - County Clerk					
County Clerk's Fees and Interest	336,681	265,773	280,375	270,395	280,375
Dept 125 - Elections					
Election Grants - Federal	20,739	5,707	3,850	3,850	3,850
Election Grants - State	39,655	36,293	53,289	53,289	47,079
Dept 130 - Treasurer					
Penalties and Costs - Collector	128,222	118,875	120,000	120,000	120,000
Fees - Tax Sale Registration		600			
Dept 140 - Assessor					
Assessor's Fees	34,218	35,465	33,000	33,000	33,000
Supervisor of Assessments - Salary Reimb	35,858	37,150	38,150	38,150	39,150
Dept 142 - Regional Planning/Zoning					
Planning & Zoning Fees	9,970	44,014	2,733,000	1,510,000	1,509,000
Dept 200 - Sheriff					
Sheriff's Town Contracts	59,999	59,992	60,000	60,000	60,000
Inmate Revenue	3,162,252	3,288,462	2,950,000	3,300,000	3,200,000
State of IL Reimbursements	31,218	154,320	106,805	105,305	111,755
Justice Benefits	4,400	4,000	4,000	4,000	4,000
Court Security Fees	60,237	63,350	60,000	64,000	60,000
Sheriff's Fees, Services & Fines	35,426	40,209	42,200	48,500	42,200
School Resource Officer Program	152,841	153,966	150,000	154,000	150,000
STEP Grant Program (Federal)		4,084	29,000	29,000	
Sheriff Miscellaneous Revenue	3,711	4,404	4,000	4,500	4,000
Dept 230 - ESDA					
ESDA (Federal)	15,880	11,700	15,000	13,560	19,326
Multi-Hazard Mitigation (Federal)					
Dept 235 - Animal Control					
Animal Control Fees	62,515	64,928	58,000	57,315	58,000
Dept 300 - Circuit Clerk					
Circuit Clerk's Fees & Fines	644,750	718,585	610,000	696,000	672,000
Dept 310 - State's Attorney					
State's Attorney Salary Reimb	163,820	169,817	178,123	178,123	186,044
Asst State's Attorneys' Salary Reimb	48,500	44,833	48,500	48,500	48,500
State's Attorney's Fees	22,855	19,223	30,000	20,000	30,000
State of IL Reimb for Legal Svcs					
Dept 320 - Public Defender					
State of Illinois Grant		95,164		95,081	95,000
Public Defender Salary Reimb	111,379	114,977	118,450	121,279	124,036
Court Appointed Attorney Fees	18,141	15,613	30,000	12,000	30,000
Dept 330 - Circuit Court					
Reimb for Interpreter Fees	655	0	0	0	0
Dept 350 - Probation Court Services					
Probation Officer Salary Reimb	26,000	24,000	24,000	24,000	24,000
Probation Grants In Aid	511,999	539,844	551,662	551,662	560,830
State of IL Grant		12,000			
Dept 800 - Employee Benefits					
Miscellaneous Revenue	2,194	2,477	2,530	3,580	3,550
Operational Subtotal	14,955,893	15,736,268	17,301,534	16,945,024	16,644,970

GENERAL FUND REVENUES		2022	2023	2024	2024	2025
TRANSFERS & OTHER FINANCING SOURCES		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Transfers In						
210	Pontiac Host Agreement Fund - Gen Fund	0	0	1,162,303		1,236,236
216	Pontiac Host Agreement Fund - Proactive	150,000	150,000	150,000	150,000	150,000
211	Streator Host Agreement Fund	50,468	39,738	44,700	22,300	42,000
214	Solar Farm Application Fees Fund		17,892	15,000	5,488	16,513
260	Law Library Fund	2,032	1,968	2,633	2,633	2,672
261	Court Systems Fund	3,676	0	0	0	0
262	Circuit Clerk Court Automation Fund	16,522	17,050	18,140	18,140	18,599
263	Court Security Fund	18,451	0	0	0	0
265	Victim Coordinator	20,900	18,000	23,000	23,000	23,000
	Maintenance & Child Support Fee Fund	3,117	3,770	4,064	4,064	4,536
285	Coroners Fees Fund	10,000	5,720	3,720	3,720	
290	Circuit Clerk Document Storage Fund	15,093	16,555	18,211	18,211	18,599
293	GIS Automation Fund	50,876	54,007	56,944	56,944	57,860
	Total transfers In	341,135	324,700	1,498,715	304,500	1,570,015
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	341,135	324,700	1,498,715	304,500	1,570,015
	Total Revenues (Operating & Transfer)	15,297,029	16,060,968	18,800,249	17,249,524	18,214,985

General Fund Expenditures by Department

<u>Department</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Proposed 2025 Budget</u>	<u>Approved 2025 Budget</u>
Operating Disbursements						
100 - County Board	147,932	157,371	171,550	152,600	174,430	174,430
110 - County Board Office	95,926	133,333	152,312	135,328	138,853	138,853
115 - Human Resources	81,408	89,779	92,972	90,144	94,230	94,230
119 - Information Technology	350,287	369,423	318,073	307,205	339,525	351,525
120 - County Clerk/Recorder	300,198	276,771	256,004	253,804	265,028	265,028
125 - Elections	311,608	263,549	414,621	371,724	419,334	345,204
130 - County Treasurer	180,995	196,183	211,966	211,801	220,491	220,491
135 - Finance	81,698	140,040	203,167	193,963	206,101	204,131
140 - Supervisor of Assessments	253,407	315,464	327,944	322,202	330,469	332,635
141 - Board of Review	18,027	15,439	26,220	19,380	26,220	26,615
142 - Regional Planning/Zoning	56,536	92,484	147,119	118,698	129,222	130,472
143 - Board of Appeals	3,370	4,007	4,610	4,200	4,610	4,610
150 - Maintenance-General	340,756	386,931	482,342	440,576	458,075	477,575
160 - Maintenance-Courthouse	29,603	47,290	40,774	34,700	40,774	44,940
165 - Maintenance-L&JC	70,644	72,469	80,920	74,100	80,920	77,786
168 - Maintenance-Public Safety Complex	81,808	122,357	93,000	87,500	93,000	94,866
175 - Maintenance-Water St. Building	7,712	4,174	16,420	22,400	16,420	22,420
180 - Maintenance-Torrance Ave Building	1,129	2,671	3,325	3,325	3,325	7,125
185 - Maintenance-Facilities Systems	434,945	493,665	492,200	490,900	492,200	492,200
490 - Maintenance-Health & Education Bldg	36,840	48,220	61,484	55,780	62,316	60,316
200 - Sheriff	2,401,968	2,632,944	2,890,259	2,713,379	2,849,163	2,914,639
201 - Jail	3,150,884	3,851,840	4,443,557	4,412,462	4,610,331	4,626,331
235 - Animal Control	86,875	99,100	112,938	107,953	117,864	117,864
210 - Coroner	201,085	201,915	210,535	209,685	226,087	228,706
220 - Solid Waste Management	49,667	40,479	44,700	22,300	44,700	42,000
230 - ESDA	50,476	33,868	42,000	31,086	37,014	37,014
300 - Circuit Clerk	376,866	395,702	464,074	434,325	473,252	475,252
310 - State's Attorney	663,851	705,817	747,433	724,641	807,330	828,119
320 - Public Defender	306,131	329,581	353,097	415,116	358,342	438,796
330 - Circuit Court	287,957	311,796	338,601	344,326	341,132	341,132
340 - Jury Commission	19,621	18,622	28,063	20,500	28,063	28,063
350 - Court Services	712,226	804,347	829,271	825,471	845,112	849,112
700-Software Support & Maint Contracts			89,000	93,675	93,450	110,450
800 - Employee Benefits	850,618	946,144	1,327,500	968,500	1,327,500	1,327,500
900 - County Miscellaneous & Legislative Sup	270,019	245,386	732,198	281,110	739,826	734,555
Total Operating Disbursements	12,313,075	13,849,161	16,250,249	14,994,859	16,494,709	16,664,985
Non-Operating Disbursements						
Transfer to Vehicle Fund	47,698	43,386	50,000	52,939	50,000	50,000
Transfer to Vehicle Fund (P2D2)						
Transfer to Building Fund			2,500,000	1,500,000	1,500,000	1,500,000
Transfer to Public Health						
Total Non-Operating Disbursements	47,698	43,386	2,550,000	1,552,939	1,550,000	1,550,000
TOTAL GENERAL FUND DISBURSEMENTS	12,360,773	13,892,547	18,800,249	16,547,798	18,044,709	18,214,985

Departments with Approved amounts over Proposed for FY2025 Budget	Reason for Increase
Information Technology	Increases in Software/Hardware Maintenance Agreements
Supervisor of Assessments	Salary increase (inadvertantly left off of original proposed allocations)
Board of Review	Salary increase for the Board of Review board members
Regional Planning/Zoning	The increase in this department was offset with a decrease in the Solid Waste department
Maintenance (General & All Buildings)	Increases were approved across all budgets for ongoing building and/or equipment repairs & maintenance. These increases were approved by the
Sheriff	Wages for FT Deputy inadvertently left off of the original proposed allocations. There was also an approved expense to the radio maintenance line item for \$2,000. Sheriff's salary was increased by the State of Illinois after the proposed numbers were approved.
Jail	Additional funds were requested for Transport Overtime line item. This was approved by the Finance Committee.
Coroner	An small increase in the Radio Maintenance line item was approved and an additional line item was added for FY2025 for Software Maintenance. New Software was purchased in FY2024.
Circuit Clerk	Salary increase (inadvertantly left off of original proposed allocations)
State's Attorney	The State's Attorney's salary was increased by the State of Illinois after the proposed allocation were approved. The Assistant SA salaries line items needed to be increased due to the starting wage of the most recently hired assistant. This starting wage was higher than what had been budgeted and the position was not filled until after the proposed allocations were approved. The other approved increases were for Dues & Memberships and Cell Phones. These line items increased as there will be an additional assistant added in FY2025.
Public Defender	State of Illinois grant received in FY2024 and budgeted again in FY2025, which offsets the expenses that were added to the budget for FY2025.
Court Services	Additional funds for Veterans Court expenses.
Software Support & Maint Contracts	Increases in Software Maintenance contracts which were not known until after the proposed allocations were approved.

GENERAL FUND BUDGET DETAIL

			2022	2023	2024	2024	2025
			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
3001	0000	Property Taxes - General Fund	3,152,356	3,332,654	3,550,000	3,609,963	3,700,000
3001	3353	Mobile Home Penalties & Interest	12,036	9,575	10,000	10,000	10,000
3001	3354	RE Penalties & Interest	116,186	109,300	110,000	110,000	110,000
		Total Property Taxes	3,280,578	3,451,529	3,670,000	3,729,963	3,820,000
3010	0000	State of IL PPRT	1,468,155	1,221,440	968,000	900,000	603,000
3020	xxxx	State of IL Taxes	4,234,045	4,312,007	3,995,000	4,105,000	4,135,000
		Total Other Taxes	5,702,200	5,533,447	4,963,000	5,005,000	4,738,000
3500	3437	State of IL Reimb Assessor Salary	35,858	37,150	38,150	38,150	39,150
3500	3442	State of IL Sheriff Salary	24,164	102,202	105,305	105,305	110,255
3500	3356	State of IL Asst SA Salary Corrections	44,000	40,333	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	163,820	169,817	178,123	178,123	186,044
3500	3415	State of IL Reimb Public Defender	111,379	114,977	118,450	121,279	124,036
3500	3416	State of IL Court Svcs Salary Subsidy	26,000	24,000	24,000	24,000	24,000
3500	3417	State of IL Court Svcs Grants in Kind	511,999	539,844	551,662	551,662	560,830
3500	4319	St of IL Interpreter Reimb	655				
3640	3355	State of IL Reimb Police Training	7,053	52,118			
3640	3355	IL Dept of Corrections Mileage Reimb	0	0	1,500		1,500
		Total State of IL Reimb	929,428	1,084,941	1,065,690	1,067,019	1,094,315
3653	0000	VVRECJA County Services	48,267	50,680	52,060	52,789	54,304
3630	xxx	County Clerk Fees	336,681	265,773	280,375	270,395	280,375
3631	3436	Fees Tax Sale Registration		600			
3657	xxxx	Assessor Fees	34,218	35,465	33,000	33,000	33,000
3651	xxxx	Planning & Zoning Fees	9,970				
3640	xxxx	Sheriff Fees	312,903	321,517	316,200	330,500	316,200
3642	0000	Inmate Lodging Out of County	1,120	105,040	50,000	100,000	100,000
3643	0000	Inmate Lodging Federal	3,161,132	3,183,422	2,900,000	3,200,000	3,100,000
3692	xxxx	Animal Control Fees & Fines	62,515	64,928	58,000	57,315	58,000
3600	xxxx	Circuit Clerk Fees & Fines	644,750	718,585	610,000	696,000	672,000
3600	3411	State's Atty Fees from Circuit Clerk	22,855	19,223	30,000	20,000	30,000
3600	3409	Public Defender Fees from Circuit Clerk	18,141	15,613	30,000	12,000	30,000
		Total Fees Fines & Charges for Svcs	4,652,552	4,780,846	4,359,635	4,771,999	4,673,879
3651	340x	Solar & Wind Farm Bldg Permits			2,723,550	1,500,000	1,500,000
3651	3401	Improvement Location Permits		43,746	8,000	10,000	9,000
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		44,014	2,733,000	1,510,000	1,509,000
3300	0000	State of IL Grant		107,164	100,000	195,081	195,000

GENERAL FUND BUDGET DETAIL

			2022	2023	2024	2024	2025
			Actual	Actual	Budget	Estimated	Budget
3200	4125	Federal Election Grant	20,739	5,707	3,850	3,850	3,850
3300	4125	State of IL Election Grant	39,655	36,293	53,289	53,289	47,079
3200	5022	Federal STEP Grant Program		4,084	29,000	29,000	
3500	3418	ESDA Salary Grant	15,880	11,700	15,000	13,560	19,326
Total Grants			76,274	164,948	201,139	294,780	265,255
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	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	20,736
3820	3352	Rent VAC	4,800	4,800	4,800	4,800	4,800
3820	4180	Rent Torrance Ave	10,125	16,200	16,200	16,200	16,546
3821	1100	Rent Farm	66,632	66,577	66,577	88,120	88,120
Total Rents			170,420	176,440	176,440	197,983	199,121
380x	xxxx	Investment NOW, CD, MM, Other	96,251	478,116	121,100	355,200	332,850
Total Interest			96,251	478,116	121,100	355,200	332,850
3851	0000	Worker's Comp	35,989	6,350			
3863	0000	General Fund Miscellaneous	6,297	8,754	5,000	5,000	5,000
3640	3355	Sheriff Miscellaneous	3,711	4,404	4,000	4,500	4,000
3691	0000	Vending Machine	55	105	30	60	50
3859	0000	Credit Card Rebate	2,139	2,372	2,500	3,520	3,500
Total Miscellaneous Revenues			48,191	21,985	11,530	13,080	12,550
3900	xxxx	Transfers In to General Fund	341,135	324,701	1,498,715	304,500	1,570,015
Total Transfers In			341,135	324,701	1,498,715	304,500	1,570,015
REVENUE TOTAL			15,297,029	16,060,967	18,800,249	17,249,524	18,214,985
4101	5001	Elected/Department Official Salaries	1,327,580	1,509,067	1,648,147	1,634,440	1,675,553
4101	5003	Assistant Salaries	364,667	327,115	392,705	320,783	544,933
4101	5004	Chief Deputy Salary		90,346	93,480	93,480	95,450
4101	5008	Command Staff Salary	116,582				
4110	0000	Full-Time Wages	125,143	311,565	439,478	430,616	432,158
4110	5004	Full-Time Wages Chief Deputy	8,862	6,162	6,000	6,000	6,000
4110	5011	Full-Time Wages Deputies (Clerks)	634,269	653,178	712,120	694,534	742,385
4110	5011	Full-Time Wages Deputies	1,694,174	1,866,628	2,081,721	1,900,000	2,120,686
4110	5012	Full-Time Wages Correctional Officers	1,285,729	1,505,799	1,756,826	1,756,826	1,804,031
4110	5016	Full-Time Wages Transport Officers	114,729	131,838	200,367	165,000	197,022
4110	1263	Full-Time Wages Court Security	243,193	242,711	266,317	266,317	272,675

GENERAL FUND BUDGET DETAIL

	2022	2023	2024	2024	2025
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4110 5013 Full-Time Wages Probation Officers	428,134	476,578	497,991	494,491	509,545
4110 5015 Full-Time Wages Secretary/Admin	534,185	572,024	658,669	660,346	663,633
4110 1265 Full-Time Wages Victim/Witness Coord	35,261	39,708	43,535	43,535	44,343
4110 5020 Full-Time Wages Maint Labor	112,338	181,272	191,734	151,174	154,954
4110 5021 Full-Time Wages Custodians	155,898	195,666	207,162	207,162	212,341
4110 5025 Full-Time Wages GIS Mapping	51,069	54,339	56,944	56,944	57,860
4110 5031 Full-Time Wages Paid Holidays	127,655				
4110 5035 Comp Time Payout (Deputy Clerks)	14,513	3,841	6,600	6,600	8,100
4110 5035 Contract Time Payout	172,246	209,007	154,500	154,500	154,500
4110 5036 Full-Time Wages Vacation Comp		17,090	21,872	39,710	34,729
4120 0000 Part-Time Wages	54,149	60,809	92,812	77,515	94,092
4120 5015 Part-Time Wages Secretary/Admin	109	1,506		16,889	17,784
4120 1263 Part-Time Wages Court Security		37,019	21,728	25,000	23,806
4120 5012 Part-Time Wages Corrections		17,281		10,000	
4120 5016 Part-Time Wages Transport Officers	76,245	91,361	54,000	75,000	80,000
4120 5032 Part-Time Wages Bailiffs	7,622	7,035	9,386	9,000	9,386
4120 5168 Part-Time Wages Seasonal/Temp	3,117	853	4,100	4,000	2,600
4130 0000 Overtime Wages	195,498	201,320	122,989	167,000	142,989
4130 4727 Overtime Wages - Investigations			40,000	13,500	20,000
4130 5016 Overtime Wages Transport Officers	58,450	84,430	70,000	35,000	60,000
4130 5022 Overtime STEP Grant		4,101	29,000	29,000	
4131 0000 On-Call Pay	6,360	5,564	5,000	12,000	16,000
4140 xxxx Board Per Diems	37,112	22,290	25,860	22,300	25,860
4141 0000 Committee Work	23,490	24,665	36,000	25,000	35,000
4142 0000 Jury Commission Per Diem	282	470	750	500	750
4145 0000 Board of Review Salary		15,310	15,220	15,220	15,615
420x 0000 Health Dental Vision Life Ins	836,841	913,786	1,303,000	958,000	1,303,000
4212 0000 Employee Development Program	5,772		6,000	1,000	6,000
Total Personnel Costs	8,851,275	9,881,734	11,272,013	10,578,382	11,583,780
4143 xxxx Election Judge Services	83,941	38,545	133,800	107,200	77,370
4301 xxxx Consulting Services	3,893	1,894	64,800	53,960	16,800
4302 0000 Data Processing Services	66,465	78,667	81,383	80,433	82,483
4303 0000 Audit Services	88,950	92,950	92,950	91,950	95,830
4304 xxxx Legal Services	141,649	194,106	148,500	273,463	213,500
4305 xxxx Other Prof/Technical Services	49,397	81,781	106,400	78,872	91,400
4308 0000 Judges Salaries Paid to State	1,304	1,267	1,800	1,311	1,800
4309 xxxx Juror Expenses	14,540	16,812	52,000	27,500	44,000
4313 xxxx Maintenance & Repairs	115,127	160,455	161,384	153,656	184,203
4315 0000 Rent	36,000	42,000	45,500	45,500	48,500
4316 0000 Life Safety	31,373	36,815	45,750	44,050	49,150
4317 xxxx Service Contracts	247,587	279,699	273,134	267,163	321,882
4319 xxxx Other Property Services	10,579	11,306	11,000	11,000	12,000
4320 0000 Meetings/Training/Travel	84,680	151,417	166,500	148,575	169,150
4324 0000 Inmate Meals	328,252	379,699	350,000	350,000	367,500

GENERAL FUND BUDGET DETAIL

	2022	2023	2024	2024	2025
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4326 xxxx Inmate Medical	623,357	893,402	1,116,999	1,116,999	1,195,189
4330 xxxx Telephone/Cell Phone	78,636	89,310	85,420	86,820	87,220
4332 xxxx Printing Services	23,048	40,896	31,100	21,952	24,600
4334 xxxx Dues & Memberships	14,508	14,148	17,900	14,825	22,300
434x 0000 Client Services	19,796	17,763	30,000	30,000	30,000
4350 xxxx Court Appointed Medical	42,360	34,496	30,000	30,000	30,000
4353 0000 Autopsy Services	84,189	77,385	70,000	67,000	70,000
4399 xxxx Operating Exp (Services)	1,440	4,121	1,750	1,750	1,750
4403 xxxx Election Supply Services	89,960	87,391	126,100	110,936	106,700
4404 0000 Voter Registration Services	15,957	35,836	24,000	24,000	23,000
443x 3351 Utilities - Water St	15,340	16,103	18,000	16,500	17,000
443x 4160 Utilities - Courthouse	43,019	41,592	42,500	41,300	42,500
443x 4165 Utilities - Law & Justice Center	109,039	135,155	128,000	129,000	130,000
443x 4168 Utilities - Public Safety Complex	208,516	254,476	248,100	256,000	256,100
443x 4180 Utilities - Torrance Ave	10,192	7,194	12,700	7,700	7,700
443x 4190 Utilities - Health Building	48,839	39,145	42,900	40,400	38,900
Total Contractual Services	2,731,933	3,355,826	3,760,370	3,729,815	3,858,527
4211 0000 Employee Appreciation	6,908	4,636	13,000	5,200	13,000
4322 0000 Mileage Expense	20,299	18,046	30,750	19,840	25,250
4325 0000 Prisoner Board & Care Supplies	40,043	60,138	85,000	85,000	70,000
4331 0000 Postage & Shipping	22,852	21,718	24,150	22,200	25,850
4333 0000 Publications/Subscriptions	436	228	1,000	1,143	1,200
4399 xxxx Operating Expenses	30,895	30,176	32,300	25,200	34,100
4401 xxxx Office Supplies	137,867	130,569	155,545	135,275	154,657
4403 xxxx Election Supplies	18,454	6,376			
4405 0000 Tax Bill Supplies	19,927	18,566	22,000	20,000	22,000
4410 0000 Books	25,458	29,172	25,000	25,000	25,000
4440 0000 Cleaning Supplies	25,600	20,588	18,500	16,500	18,500
4480 xxxx Uniform & Medical Reimb Expenses	137,421	129,704	157,900	153,900	161,400
4490 xxxx Other Supplies	65,324	58,492	96,395	89,775	111,395
Total Commodities	551,485	528,409	661,540	599,033	662,352
4698 xxxx Capital Lease/Interest	94,986				
Total Debt Service	94,986	0	0	0	0
4600 8074 COVID-19 Response					
4600 xxxx Other Disbursements				1,229	4,000
4601 0000 Bank Fee		25			
4699 3860 Children's Advocacy Center Donation	30,000	30,000	30,000	30,000	30,000
4699 4410 Community Outreach	2,994	2,770	7,000	6,000	7,000
4699 4694 Regional Office of Education	50,400	50,400	50,400	50,400	51,660
4699 9999 Contingency			468,926	0	467,666
Total Miscellaneous Expenses	83,394	83,195	556,326	87,629	560,326

GENERAL FUND BUDGET DETAIL

			2022	2023	2024	2024	2025
			<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
4700	1209	Transfer Out to Vehicle Fund	47,698	43,386	50,000	52,939	50,000
4700	1212	Transfer Out to Bldg Maint & Asset Recovery			2,500,000	1,500,000	1,500,000
4700	3332	Transfer Out to Public Health					
		Total Transfers to Other Funds	<i>47,698</i>	<i>43,386</i>	<i>2,550,000</i>	<i>1,552,939</i>	<i>1,550,000</i>
		EXPENDITURE TOTAL	12,360,771	13,892,550	18,800,249	16,547,798	18,214,985

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 2025 BOARD APPROVED BUDGET

Department: 000 General

Responsible Official: County Board

Division: General Administration

		2022	2023	2024	2024	2025
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-000-3001-0000	Property Taxes	3,152,356	3,332,654	3,550,000	3,609,963	3,700,000
	Total Property Taxes	3,152,356	3,332,654	3,550,000	3,609,963	3,700,000
100-000-3010-0000	State of IL PPRT	1,468,155	1,221,440	968,000	900,000	603,000
100-000-3020-3201	State of IL Occupational 1%	674,289	713,307	600,000	650,000	650,000
100-000-3020-3202	State of IL Supplemental .25%	1,350,063	1,394,026	1,250,000	1,275,000	1,275,000
100-000-3020-3203	State of IL Local Use Tax	423,740	429,389	450,000	425,000	450,000
100-000-3020-3204	State Income Tax	1,734,298	1,715,800	1,650,000	1,700,000	1,700,000
100-000-3020-3205	State of IL Video Gaming Tax	34,084	43,012	30,000	35,000	40,000
100-000-3020-3209	State of IL Cannabis Use Tax	17,571	16,473	15,000	20,000	20,000
	Total Other Taxes	5,702,200	5,533,446	4,963,000	5,005,000	4,738,000
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
100-000-3820-3348	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	20,736
100-000-3820-3352	Rent VAC	4,800	4,800	4,800	4,800	4,800
100-000-3820-4180	Rent Torrance Ave	10,125	16,200	16,200	16,200	16,546
100-000-3821-1100	Rent Farm	66,632	66,577	66,577	88,120	88,120
	Total Rents	170,420	176,440	176,440	197,983	199,121
100-000-3653-0000	VVRECJA County Services	48,267	50,680	52,060	52,789	54,304
	Total Fees Fines & Charges for Svcs	48,267	50,680	52,060	52,789	54,304
100-000-3300-0000	Potential State of IL Grants			100,000	100,000	100,000
	Total Grants	0	0	100,000	100,000	100,000
100-000-3800-1100	Interest IL Funds	93,918	372,661	100,000	250,000	227,700
100-000-3802-1100	Interest Money Market	2,242	5,117	6,000	5,000	5,000
100-000-3803-1100	Interest NOW	91	180	100	200	150
100-000-3809-0000	Interest iPrime		100,160	15,000	100,000	100,000
	Total Interest	96,251	478,117	121,100	355,200	332,850

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-000-3851-0000	Worker's Comp	35,989	6,350			
100-000-3863-0000	General Fund Miscellaneous	6,297	8,754	5,000	5,000	5,000
	Total Miscellaneous Revenues	42,286	15,104	5,000	5,000	5,000
100-000-3900-1210	Transfer In - Pontiac Host			1,162,303		1,236,236
100-000-3900-1211	Transfer In - Streator Host	50,468	39,738	44,700	22,300	42,000
	Transfer In - Solar Farm					
100-000-3900-0214	Application Fees		17,892	15,000	5,488	16,513
	Transfer In - Comm Dev					
100-000-3900-1218	Block Grant		1			
100-000-3900-1260	Transfer In - Law Library	2,032	1,968	2,633	2,633	2,672
100-000-3900-1261	Transfer In - Court Systems	3,676				
	Transfer In - Court					
100-000-3900-1262	Automation	16,522	17,050	18,140	18,140	18,599
100-000-3900-1263	Transfer In - Court Security	18,451				
	Transfer In - Victim					
100-000-3900-1265	Coordinator	20,900	18,000	23,000	23,000	23,000
	Transfer In - Maint & Child					
100-000-3900-1266	Support	3,117	3,770	4,064	4,064	4,536
100-000-3900-1285	Transfer In - Coroner's Fees	10,000	5,720	3,720	3,720	
	Transfer In - Document					
100-000-3900-1290	Storage	15,093	16,555	18,211	18,211	18,599
100-000-3900-1293	Transfer In - GIS Automation	50,876	54,007	56,944	56,944	57,860
100-000-3900-3310	Transfer In - Proactive	150,000	150,000	150,000	150,000	150,000
	Total Transfers In	341,135	324,701	1,498,715	304,500	1,570,015
	REVENUE TOTAL	9,552,915	9,911,142	10,466,315	9,630,435	10,699,290
100-000-4601-0000	Bank Fee Disbursements		25			
	Total Misc Expenses		25			
100-000-4700-1209	Transfer Out - Vehicle Fund	47,698	43,386	50,000	52,939	50,000
	Transfer Out - Bldg & Asset					
100-000-4700-1212	Replacement			2,500,000	1,500,000	1,500,000
	Total Transfers Out	47,698	43,386	2,550,000	1,552,939	1,550,000
	EXPENDITURE TOTAL	47,698	43,411	2,550,000	1,552,939	1,550,000

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. For FY2025 there has been a significant decrease in PPRT.
- Property tax represents the next largest source of revenue. The increase in property tax for FY2025 was 4.09% or \$150,000.

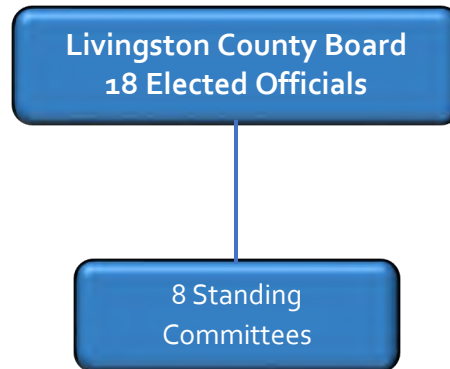
- The increase in transfers in is due to the increase in the transfer from the Pontiac Host Fund. This transfer is to balance the General Fund revenues to expenditures per the Budgeting Policy set forth in the County's Financial Policies.
- The transfers out had increased in FY2024 due to the transfer out of the Building Permit fees from Solar and Wind Farm building permits. The amount for FY2025

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$14,541,903	\$15,243,629	\$15,243,629

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.

STRATEGIC PLAN LONG TERM 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 2025 BOARD APPROVED BUDGET

Department: 100 County Board

Department Official: James Carley, County Board Chair

Division: General Administration

		2022	2023	2024	2024	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	2025
100-100-4140-0000	County Board Per Diem	18,740	17,925	18,000	17,000	18,000
100-100-4141-0000	Committee Work	23,490	24,665	36,000	25,000	35,000
	Total Personnel Costs	42,230	42,590	54,000	42,000	53,000
100-100-4303-0000	Audit	88,950	92,950	92,950	91,950	95,830
100-100-4334-0000	Dues & Memberships	1,050	1,050	2,000	1,050	2,000
	Total Contractual Svcs	90,000	94,000	94,950	93,000	97,830
100-100-4322-0000	Mileage	11,117	12,627	17,000	13,000	17,000
100-100-4399-0000	Operating Expense	4,585	8,154	5,600	4,600	6,600
	Total Commodities	15,702	20,782	22,600	17,600	23,600
	EXPENDITURE					
	TOTAL	147,932	157,372	171,550	152,600	174,430

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	2022	2023	2024	2025 Budgeted
County Tax Rate (at or below previous year)	\$1.07701	\$1.04905	\$1.00834	\$0.94531
Fund Balance Ratio (between 1.5 and 2.0)	1.7315	1.5755	0.9937	1.1108

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 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-700-4317-0000	Support/Maint Contracts	0	0	89,000	89,000	110,450
	Total Contractual Svcs	0	0	89,000	89,000	110,450
EXPENDITURE TOTAL		0	0	89,000	89,000	110,450

REVENUE/EXPENDITURE ANALYSIS

- The following table shows the maintenance contracts that are covered for FY2025

System	Contract
Cash Management	Yearly support for cash receipting software
Hootsuite	Social media platform support
Visibility Software	Yearly subscription for Cyber Talent
Open Sesame	Yearly subscription for Learning Management System
Net@Work	Yearly maintenance/support for payroll and timekeeping
Revize	Yearly support for County website
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 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-900-4110-0000	Department Salaries	81,509	134,602	136,500	136,500	125,000
	Full-time Wages-Vacation					
100-900-4110-5036	Comp		17,090	21,872	39,710	34,729
	Total Personnel Costs	81,509	151,692	158,372	176,210	159,729
	Prof Svcs - Leadership					
100-900-4305-4808	Training	0	0	8,500	8,500	8,500
100-900-4319-4328	Property Taxes	10,579	11,306	11,000	11,000	12,000
	Total Contractual Svcs	10,579	11,306	19,500	19,500	20,500
100-900-4490-8076	Other Supplies-COVID-19					
	Total Commodities	0	0	0	0	0
	Misc Exp-Children's					
100-900-4699-3860	Advocacy Center	30,000	30,000	30,000	30,000	30,000
	Misc Exp-Community					
100-900-4699-4410	Outreach	2,544	1,963	5,000	5,000	5,000
	Misc Exp-Reg Office of					
100-900-4699-4694	Education	50,400	50,400	50,400	50,400	51,660
100-900-4699-9999	Misc Exp-Contingency	0	0	468,926	0	467,666
	Total Miscellaneous Exp	82,944	82,363	554,326	85,400	554,326
100-900-4698-0000	Capital Lease-Purchase	76,429				
	Capital Lease-Purchase-					
100-900-4698-1960	Interest	18,557				
	Total Debt Service	94,986				
	EXPENDITURE TOTAL	270,019	245,361	732,198	281,110	734,555

REVENUE/EXPENDITURE ANALYSIS

- Personnel Services for FY2025 have been budgeted to cover any unexpected retirement payouts that could occur in FY2025. 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.

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 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
227-000-3656-0000	Transportation Safety Fees	0		250	250	250
	Total Fees Fines & Charges for Svcs	0	0	250	250	250
227-000-3801-1227	Interest NOW					
	Total Interest	0	0	0	0	0
REVENUE TOTAL		0	0	250	250	250
EXPENDITURE TOTAL		0	0	0	0	0

REVENUE/EXPENDITURE ANALYSIS

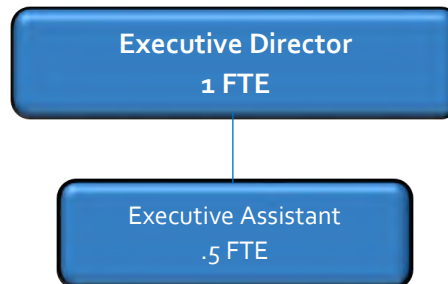
- Revenue into this fund is the fine for speeding in a construction zone on a County highway - \$250 per violation.
- There are no budgeted expenses at this time.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$750	\$1,000	\$1,250

MISSION STATEMENT

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



County Board Office Department positions: 1.5 FTE

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

FUNCTIONS ESTABLISHED BY COUNTY BOARD

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

DEPARTMENT 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

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Achieve a Financially Sustainable County Government*
- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Promote High Quality Well Planned Economic Growth*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*
- **2022 Strategic Priority 1.5** – Collaborate with the GLCEDC, Workforce Development, LACC, etc. concerning the needs of area businesses and support training initiatives as needed

- **2022 Strategic Priority 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 Strategic Priority 2.2** – Work with the GLCEDC on Economic Development Opportunities and potential initiatives, focusing on the creation of high paying jobs
- **2023 Strategic Priority 5.1** – Partner with CIRBN to maximize broadband improvements and grant dollars available
- **2023 Strategic Priority 6.2** – Define the Long Term Goals/Objectives for a financially sustainable county government
- **2023 Strategic Priority 6.4** – Identify the criteria for capital to be included in the Capital Improvement Plan

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 110 County Board Office

Department Official: Alina Hartley, Executive Director

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	2024 <u>Estimated</u>	Approved 2025 <u>Budget</u>
100-110-4101-5001	Executive Director	79,253	93,358	96,289	96,289	97,839
100-110-4110-0000	Full-time Wages	7,310	31,729	45,023	29,539	30,014
	Total Personnel Costs	86,563	125,087	141,312	125,828	127,853
100-110-4320-0000	Meetings Training Travel	2,922	1,728	4,500	3,000	4,500
100-110-4334-0000	Dues & Memberships	1,600	1,600	1,600	1,600	1,600
	Total Contractual Svcs	4,522	3,328	6,100	4,600	6,100
100-110-4401-0000	Office Supplies	4,841	4,918	4,900	4,900	4,900
	Total Commodities	4,841	4,918	4,900	4,900	4,900
	EXPENDITURE					
	TOTAL	95,926	133,333	152,312	135,328	138,853

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 9/1/2024	Anticipated Completion
Health & Education Phase II Parking	Complete	
Implementation of Social Media Platform	Complete	
Law & Justice Center ADA Resolution	Complete	
Health & Education Drive-Thru Facility	In Progress	11/30/2024
Historic Courthouse Roof Replacement	In Progress	5/30/2026
County Website Overhaul	In Progress	11/30/2024
Capital Improvement Plan	Planning	11/30/2025

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.

DEPARTMENT 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.

- Continue to develop a Succession Planning model.
- Continue to develop a Career Pathing model.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **2023 Strategic Priority 1.3** – Promote training opportunities and professional development for management
- **2022 Strategic Priority 1.2** – Continue to support training opportunities and professional development for employees, focusing on room for advancement (career pathing)

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 115 Human Resources

Department Official: Ginger Harris, Human Resources Director

Division: General Administration

						Approved
		2022	2023	2024	2024	2025
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-115-4101-5001	Human Resources Director	66,213	75,288	78,222	78,222	79,480
	Total Personnel Costs	66,213	75,288	78,222	78,222	79,480
100-115-4301-0000	Consulting Svcs	788	1,894	800	800	800
100-115-4305-0000	Other Prof/Tech Svcs	772	1,049	1,000	972	1,000
100-115-4320-0000	Meetings Training Travel	1,893	451	3,500	2,000	3,500
100-115-4332-0000	Printing	5,390	2,010	2,000	1,000	2,000
100-115-4334-0000	Dues & Memberships	3,974	4,139	4,500	4,500	4,500
100-115-4399-4391	Operating Exp-Employment Testing	1,440	4,121	1,750	1,750	1,750
	Total Contractual Svcs	14,257	13,664	13,550	11,022	13,550
100-115-4331-0000	Postage & Shipping	191	197	300	200	300
100-115-4401-0000	Office Supplies	747	629	900	700	900
	Total Commodities	938	826	1,200	900	1,200
EXPENDITURE TOTAL		81,408	89,779	92,972	90,144	94,230

REVENUE/EXPENDITURE ANALYSIS

- With the implementation of Cyber Recruiter, an online recruiting and application tool, the printing costs remain lower than previous years. Cyber Recruiter has also assisted in the onboarding process.
- Overall expenses remain consistent with previous years as the focus for the Human Resources department is on employee development and not on operating expenses.

PERFORMANCE INDICATORS

Indicator	2021	2022	2023	2024 Estimated
New Hires Processed	39	53	44	51
Turnover Rate	15%	21%	18%	10%
FMLA Requests Processed	9	8	8	14
Workman's Compensation Claims Processed	15	12	12	10
Union Contracts Settled	0	2	0	0
Participants in 457 Plan	27	27	28	30
Participants in IMRF Voluntary Contributions	32	45	49	50
Number of Courses Offered in the Learning Management System	N/A	14	12	15
Personal & Professional Development Opportunities Offered outside of LMS	1	0	1	3

Personal & Professional Development opportunities consists of Active Shooter training, 1st Amendment Audit training, CPR and AED training, DiSC training for the Ambassador Group.

Detailed information regarding the employee classifications, years of service, and age of employees can be found in the Supplemental Information Section found on page 310.

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 a \$6,000 HSA plan. 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.
- **Voluntary Life Insurance** - The employee has the option to purchase additional life insurance through Mutual of Omaha for themselves, their spouses, and/or their children. The employee assumes the full cost of the Voluntary Life Insurance.
- **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. The employee assumes the full cost of the Voluntary Accident Insurance.
- **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 and the employee assumes the full cost.

DEPARTMENT 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 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-800-3691-0000	Vending Machines	55	105	30	60	50
100-800-3859-0000	Credit Card Rebate	2,139	2,372	2,500	3,520	3,500
	Total Misc Revenue	2,194	2,477	2,530	3,580	3,550
	REVENUE TOTAL	2,194	2,477	2,530	3,580	3,550
100-800-4205-0000	Gen Fund Hlth Ins-ER Share	834,308	911,173	1,300,000	955,000	1,300,000
100-800-4207-0000	Gen Fund Life Ins-ER Share	2,533	2,614	3,000	3,000	3,000
100-800-4210-0000	Emp Wellness/Assistance	0	0	0	0	0
100-800-4212-0000	Employee Development Program	5,772	0	6,000	1,000	6,000
	Total Personnel Costs	842,613	913,786	1,309,000	959,000	1,309,000
100-800-4317-0000	Service Contracts		23,062			
	Total Contractual Services		23,062	0	0	0
100-800-4211-0000	Emp Incentive/Appreciation	1,454	1,221	11,000	2,000	11,000
100-800-4399-4803	Op Exp-Service Awards	6,552	8,075	7,500	7,500	7,500
	Total Commodities	8,005	9,295	18,500	9,500	18,500
	EXPENDITURE TOTAL	850,618	946,144	1,327,500	968,500	1,327,500

REVENUE/EXPENDITURE ANALYSIS

- The County participates in 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 for the General Division. 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.

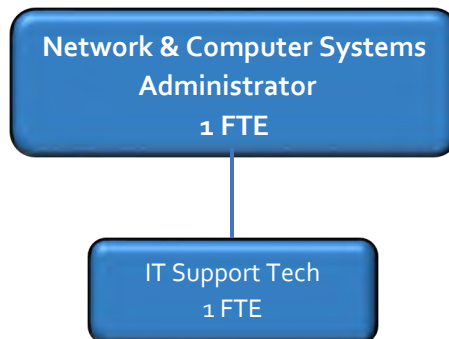
- In 2024, the County Board approved a contribution of 50% to dependent premiums. This approval is on a 2-year trial basis. The increase in Health Insurance is due to the 50% dependent premium coverage.

PERFORMANCE INDICATORS

Indicator	2021	2022	2023	2024 est.
Annual Premium paid by County per employee (Employee Only)	\$7,240.32	\$8,262.88	\$8,681.52	\$8,211.60
Annual Premium paid by County for employee dependent coverage	N/A	N/A	N/A	\$5,553.96
Employees Eligible for Health, Dental, Vision	175	181	182	182
Employees Enrolled in Insurance	140	139	140	140
Number of 1-Year Anniversary Cups Given	N/A	30	25	28
Number of Service Awards Presented for 25 or more years of service	N/A	5	7	5

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.

DEPARTMENT 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

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **2023 Strategic Priority 3.1** – Evaluate the effectiveness of the current Multi-Factor Authentication Software; determine whether additional improvements are needed
- **2022 Strategic Priority 3.3** – Promote cybersecurity training opportunities
- **2022 Strategic Priority 3.4** – Conduct training exercises to improve cybersecurity

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 119 Information Technology

Department Official: Jon Sear, Network & Computer Systems Administrator

Division: General Administration

		2022	2023	2024	2024	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-119-4101-5001	Information Technology Director	99,701	102,945	105,881	105,881	107,585
100-119-4110-0000	Full-Time Wages	36,324	40,428	43,554	47,732	61,202
	Total Personnel Costs	136,025	143,373	149,435	153,613	168,787
100-119-4301-0000	Consulting Svcs	0	0	6,000	2,000	6,000
100-119-4302-0000	Data Processing Svcs	735	850	800	850	900
100-119-4305-4502	Other Prof/Tech-Comp/Website	5,372	5,249	6,000	5,500	6,000
100-119-4317-4403	Service Contracts-Enterprise	127,952	133,456	41,888	41,888	53,888
100-119-4320-0000	Meetings Training Travel	96	0	3,000	0	3,000
100-119-4330-0000	Telephone	36,932	41,786	40,000	42,000	42,000
100-119-4330-4330	Cell Phone	600	600	900	600	900
	Total Contractual Svcs	171,687	181,941	98,588	92,838	112,688

						Approved
		2022	2023	2024	2024	2025
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-119-4331-0000	Postage & Shipping	0	0	250	100	250
100-119-4401-0000	Office Supplies	216	38	1,300	1,300	1,300
100-119-4401-4401	Office Supplies-Copy Paper	12,071	12,288	13,500	12,200	13,500
	Other Supplies Enterprise					
100-119-4490-4403	Systems	5,063	880	10,000	5,000	10,000
100-119-4490-4501	Other Supplies Comp Software	89	1,907	4,500	4,500	4,500
100-119-4490-4602	Other Supplies Comp Hardware	25,136	28,996	40,500	40,500	40,500
	Total Commodities	42,575	44,109	70,050	69,900	70,050
EXPENDITURE TOTAL		350,287	369,423	318,073	316,351	351,525

REVENUE/EXPENDITURE ANALYSIS

- The increase in Personnel Costs is due to the wage increase approved by the County Board.
- Although many of the software contracts were moved to a new department, there were two new contracts in IT for FY2025.

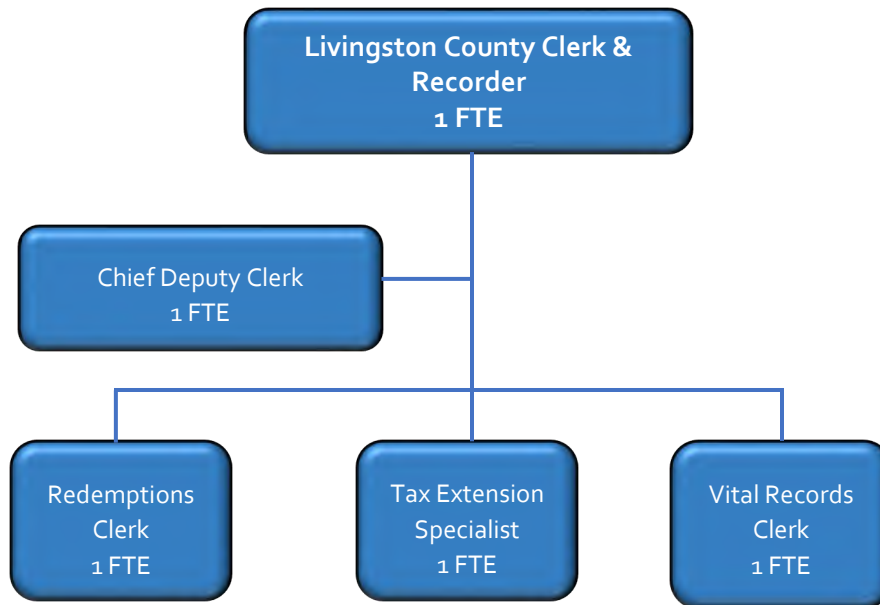
PERFORMANCE INDICATORS

Project	Outcome
Spillman Updates	Updated Spillman to 2024.2 and 2024.4
Workstation Refresh	Upgraded/replaced approximately 25 workstations on our 5-year plan
Vcom upgrades	Dispatch center upgrades
Cyber Training	Cyber Security training and monitoring
Remote Connectivity	Worked with offices for remote connectivity
Downtown Cameras	Replaced cameras as needed
Courtroom Upgrades	Hardware upgrade

Systems Supported	FY2024 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	215
24x7 # of after-hours calls	100 to 125

MISSION STATEMENT

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



County Clerk & Recorder Department positions: 5 FTE

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

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

FUNCTIONS MANDATED BY STATE STATUTE

- **County Board** - As the Clerk to the County Board, keeps an accurate record of the proceedings of the board, files and preserves all reports, resolutions, ordinances and other business acted upon by the board.
- **Vital Records** – Maintains the certified Birth, Marriage and Death Certificates on citizens born, married or expired while in Livingston County. Per State Statute, the County Clerk is responsible for providing requested copies of said certificates, charging a fee to cover the cost of issuing the copy.
- **County Records** – Responsible for maintaining alphabetical indexes for all records and papers in the office, including all board approved contracts with the County, claims filed against the County for payment, statutory reports filed with the Clerk by other offices of the County, minutes of County Board meetings, and other records as required by law. Additionally, the County Clerk is responsible for assuring all resolutions and ordinances are submitted for inclusion into the Livingston County Code of Ordinances.

- **Tax Extender** – The County Clerk is the official extender of taxes on real estate for all taxing authorities in Livingston County, in compliance with all special taxing districts, exemptions and property tax cap laws (PTELL).
- **Tax Redemption** – In concert with the County Treasurer, maintains a complete file of all property taxes sold at the County’s annual tax sale. Calculates and collects all penalties and interest at the time of redemption of (sold) taxes by the property owner.
- **Recording** – Upon receipt of various official documents including deeds, mortgages, affidavits, plats of survey, mechanic liens, land surveys and military discharges in Livingston County, it is the responsibility of the County Recorder to accurately record, index, image, archive and retrieve said documents. These files are retained for all time, and are used for the transfer of title to property in Livingston County. In Livingston County, the office maintains the land records of approximately 24,000 parcels of land
- **Security of Citizen Information** – The County Recorder has implemented security measures to protect citizens against the possibility of fraudulent activity with their recorded information. The security measures include: the redaction of social security numbers on the office’s computer system and on the web to help eliminate the possibility of inappropriate use (the original documents are not altered in any way); a **free subscription service ([www.Property Fraud Alert.com](http://www.PropertyFraudAlert.com))** offering personal notification to the subscriber via email, or telephone call if a document is recorded in their name; and the requirement of a completed application and photo identification to obtain information or copies of original military records.
- **Data Access** – The County Recorder maintains and offers the following services for searching records on line, (1) **Laredo**, a subscription-based service for searching land records and (2) **Tapestry**, a pay as you go search service for land records. The County Clerk’s side offers an on-line service for ordering and purchasing copies of vital records. An on-line marriage license application, which streamlines the process and ensures the accuracy of the documents is also available for applicants to fill out prior to coming to the office.

DEPARTMENT 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.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 120 County Clerk

Department Official: Kristy Masching, County Clerk & Recorder

Division: General Administration

		2022	2023	2024	2024	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2025</u>
100-120-3630-0000	Fees County Clerk	336,268	265,319	280,000	270,000	280,000
100-120-3630-3340	Fees County Clerk-Acct Int	22	24	25	20	25
100-120-3630-3423	Fees - Garnishment	390	430	350	375	350
	Total Fees Fines Charges for Svc	336,681	265,773	280,375	270,395	280,375
	REVENUE TOTAL	336,681	265,773	280,375	270,395	280,375
100-120-4101-5001	County Clerk	72,070	74,586	76,300	76,300	78,300
100-120-4110-5011	Deputies Salaries	200,835	177,671	151,804	151,804	158,828
100-120-4110-5035	Contract Payout	3,818	357	800	800	800
	Total Personnel Costs	276,723	252,613	228,904	228,904	237,928
100-120-4302-0000	Data Processing Svcs	8,513	8,818	10,000	9,000	10,000
100-120-4320-0000	Meetings Training Travel	1,114	1,614	2,000	1,600	2,000
100-120-4334-0000	Dues & Memberships	500	550	1,000	600	1,000
	Total Contractual Services	10,127	10,981	13,000	11,200	13,000
100-120-4331-0000	Postage & Shipping	5,573	6,906	6,700	6,700	6,700
100-120-4401-0000	Office Supplies	4,853	5,063	7,400	7,000	7,400
100-120-4401-4402	Office Supplies-Bookkeeping	2,922	1,208			
	Total Commodities	13,348	13,176	14,100	13,700	14,100
	EXPENDITURE TOTAL	300,198	276,771	256,004	253,804	265,028

REVENUE/EXPENDITURE ANALYSIS

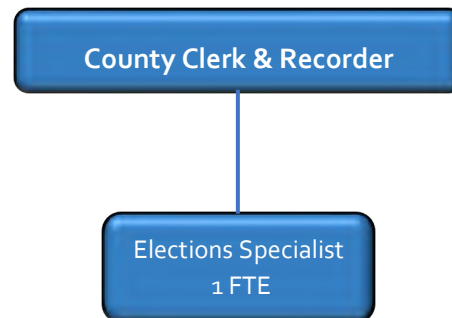
- Revenues generated by the County Clerk are from fees for issuing marriage/civil union licenses, requests for certified copies of marriage, death, and birth certificates, and tax redemptions. With the implementation of a new fee structure at the beginning of FY2019, we have seen an increase in the revenue 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 FY2025 operating budget and reflect an increase approved by the County Board effective December 1, 2024.
- 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	2021	2022	2023	2024 Thru 7/31
Recording	Paper Documents	7,740	5,768	3,808	1,672
	E-Recording	160	955	1,853	1,693
	# of Laredo Users	23	29	28	34
	Property Fraud Alert	75	125	179	231
Redemptions	Parcels Redeemed	221	199	205	160
Tax Extension	Taxing Districts	204	204	204	204
Vital Records	Marriage Licenses Issued	175	175	155	80
	Birth Certificates # Certified Copies Issued	1,500	1,363	1,220	671
	Marriage Certificates # Certified Copies Issued	997	848	749	389
	Death Certificates # Certified Copies Issued	3,110	3,745	3,246	1,984
	Veteran Death Certificates # Certified Copies Issued			19	230

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.

DEPARTMENT 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.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 125 Elections

Department Official: Kristy Masching, County Clerk & Recorder

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-125-3200-4125	Federal Grant-Elections	20,739	5,707	3,850	3,850	3,000
100-125-3200-8076	Federal Grant-COVID-19					
100-125-3300-4125	State of IL Grant-Elections	39,655	36,293	53,289	53,289	30,000
	Total Grants	60,394	42,000	57,139	57,139	33,000

REVENUE TOTAL

100-125-4110-5011	Deputies Salaries	36,752	39,752	42,321	46,236	47,034
100-125-4110-5035	Contract Payout	5,588	1,833	4,100	4,100	4,100
	Total Personnel Costs	42,340	41,585	46,421	50,336	51,134

		2022	2023	2024	2024	Approved 2025
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-125-4143-4103	Election Judge (Primary)	38,780	925	66,900	47,200	14,000
100-125-4143-4104	Election Judge (General)	45,162	37,620	66,900	60,000	63,370
	Total Election Personnel Costs	83,941	38,545	133,800	107,200	77,370
100-125-4317-4501	Service Contracts-Software	23,100	22,200	38,000	38,000	47,000
100-125-4317-4602	Service Contracts-Hardware	11,600	14,540	16,300	16,300	15,000
100-125-4332-4103	Primary Election Printing	4,510	221	7,500	2,452	4,000
100-125-4332-4104	General Election Printing	4,244	1,169	6,500	6,500	5,000
100-125-4403-4103	Election Supplies (Primary)	45,299	46,608	62,500	50,936	52,500
100-125-4403-4104	Election Supplies (General)	44,661	40,783	63,600	60,000	54,200
100-125-4404-0000	Voter Registration & Fees	15,957	35,836	24,000	24,000	23,000
	Total Contractual Services	149,370	161,358	218,400	198,188	200,700
100-125-4401-4751	County Supplies	167	0	0	0	0
100-125-4403-4107	State Election Grants	803	1,928			
100-125-4403-4108	Federal Election Grants	17,651	4,448	0	0	0
100-125-4490-0000	Election Equipment	17,335	15,685	16,000	16,000	16,000
	Total Commodities	35,957	22,061	16,000	16,000	16,000
EXPENDITURE TOTAL		311,608	263,549	414,621	371,724	345,204

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 approved by the County Board effective December 1, 2024.
- The Primary Judges’ pay is reduced in odd years because 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

	2020 Primary	2020 General	2021 Cons	2022 Primary	2022 General	2023 Cons	2024 Primary
Early Voting	707	3,278	223	642	1,259	110	464
Vote by Mail	208	3,524	117	173	1,407	826	502
Grace Period	31	327	9	35	121	6	28
Nursing Home	80	149	43	72	85	44	75
Precinct	5,100	10,456	3,465	6,522	10,157	1,786	4,362
Total Votes Cast	6,126	17,734	3,857	7,444	13,029	2,772	5,431

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 2025 BOARD APPROVED BUDGET

Fund: 291 Special Recording Fees

Responsible Official: Kristy Masching, County Clerk
& Recorder

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
291-000-3630-3321	Fees Cty Clk-Recording GIS	5,708	4,737	6,000	6,000	6,000
291-000-3630-3435	Fees Cty Clk-Recording Doc					
	Auto	164,510	152,608	140,000	157,000	140,000
	Total Fees Fines & Charges for Svcs	170,218	157,345	146,000	163,000	146,000
291-000-3801-1291	Interest CD	1,401	22,900	1,980	35,000	25,000
291-000-3803-1291	Interest NOW	14	65	20	70	100
	Total Interest	1,415	22,965	2,000	35,070	25,100
REVENUE TOTAL		171,633	180,310	148,000	198,070	171,100
291-000-4600-0000	Recorder's Automation Expense	33,110	64,655	150,000	70,000	500,000
	Total Misc Expenses	33,110	64,655	150,000	70,000	500,000
EXPENDITURE TOTAL		33,110	64,655	150,000	70,000	500,000

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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$733,120	\$861,190	\$532,290

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 2025 BOARD APPROVED BUDGET

Fund: 292 Vital Records Fees

Responsible Official: Kristy Masching, County Clerk & Recorder

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
292-000-3302-0000	IDPH Grant	2,261	2,002	1,500	1,788	1,500
	Total Grants	2,261	2,002	1,500	1,788	1,500
292-000-3630-1292	Fees	13,146	11,003	10,000	12,000	10,000
	Total Fees Fines & Charges for Svcs	13,146	11,003	10,000	12,000	10,000
292-000-3801-1292	CD Interest	119	1,715		2,500	1,900
292-000-3803-1292	Interest NOW	2	4		5	4
	Total Interest	120	1,719	0	2,505	1,904
	REVENUE TOTAL	15,527	14,723	11,500	16,293	13,404
292-000-4600-0000	Other Disbursements	8,498	6,920	25,000	10,000	25,000
	Total Miscellaneous Expenses					
	EXPENDITURE TOTAL	8,498	6,920	25,000	10,000	25,000

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

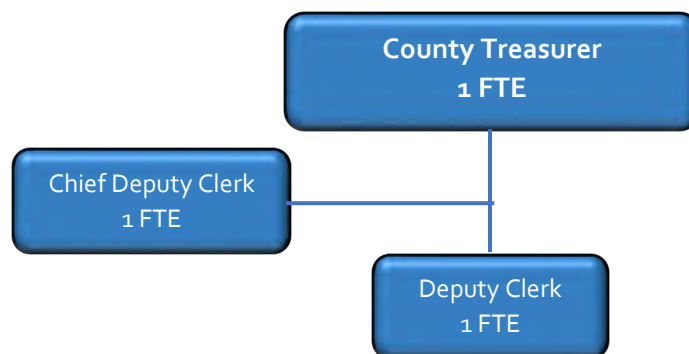
FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$58,121	\$64,414	\$52,818

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.

DEPARTMENT 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.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Achieve a Financially Sustainable County Government*
- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 130 County Treasurer

Department Official: M Nikki Meier, County Treasurer

Division: General Administration

		2022	2023	2024	2024	Approved
		Actual	Actual	Budget	Estimated	2025 Budget
<u>Budget Line Item</u>	<u>Account Description</u>					
100-130-3001-3353	MH Penalties & Interest	12,036	9,575	10,000	10,000	10,000
100-130-3001-3354	RE Penalties & Interest	116,186	109,300	110,000	110,000	110,000
	Total Property Taxes	128,222	118,875	120,000	120,000	120,000
100-130-3631-3436	Fees - Tax Sale Registration		600			
	Total Fees Fines & Charges for Svcs	0	600	0	0	0
REVENUE TOTAL		128,222	119,475	120,000	120,000	120,000

						Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
100-130-4101-5001	Treasurer Salary	72,070	74,586	76,300	76,300	78,300
100-130-4110-5011	Deputies Salaries	63,006	73,358	78,066	81,001	84,591
100-130-4110-5035	Contract Payout	777	1,462	500	500	2,000
100-130-4120-5168	Part-time - Seasonal/Temp	3,117	853	4,100	2,000	2,600
	Total Personnel Costs	138,970	150,259	158,966	159,801	167,491
100-130-4302-0000	Data Processing Svcs	13,807	18,689	20,000	20,000	20,000
100-130-4320-0000	Meetings Training Travel	1,988	1,716	2,000	2,000	2,000
	Total Contractual Services	15,796	20,405	22,000	22,000	22,000
100-130-4401-0000	Office Supplies	6,302	6,953	9,000	8,000	9,000
100-130-4405-0000	Tax Bill Supplies & Equipment	19,927	18,566	22,000	20,000	22,000
	Total Commodities	26,230	25,519	31,000	28,000	31,000
EXPENDITURE TOTAL		180,995	196,183	211,966	209,801	220,491

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 anticipated increase of USPS postage for 2025. USPS has not provided specific dates or amounts at this time.

PERFORMANCE INDICATORS (Collector)

Indicator	FY2021 payable in 2022	FY2022 payable in 2023	FY2023 payable in 2024	FY2024 payable in 2025 (Projected)
Number of bills mailed	25,951	25,906	25,895	25,899
Number of days required to print & mail bills	6	6	6	6
Number of parcels sold at tax sale	190	202	175	200
Number of bank accounts reconciled per month	113	113	115	115
Total Tax Money Distributed (Aug-March)	\$77,853,424.07	\$82,248,412.28	\$82,388,000.00	\$82,400,000

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 2025 BOARD APPROVED BUDGET**Fund: 250 Indemnity**

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
250-000-3699-0000	Fees	7,040	6,520	8,000	8,000	7,000
	Total Fees Fines & Charges for Svc	7,040	6,520	8,000	8,000	7,000
250-000-3801-1250	CD Interest	1,681	8,864	2,000	2,000	3,000
250-000-3803-1250	Interest NOW	6	24	10	10	10
	Total Interest	1,688	8,888	2,010	2,010	3,010
REVENUE TOTAL		8,728	15,408	10,010	10,010	10,010
EXPENDITURE TOTAL		0	0	0	0	0

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$387,330	\$397,340	\$407,350

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

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

FUNCTIONS MANDATED BY STATE STATUTE

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

FISCALYEAR 2025 BOARD APPROVED BUDGET

Fund: 251 Treasurer's Automation

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
251-000-3690-0000	Fees	6,792	6,833	6,500	6,500	6,500
251-000-3690-3436	Tax Sale Registration Fees	450	0	0	0	0
	Total Fees Fines & Charges for Svcs	7,242	6,833	6,500	6,500	6,500
251-000-3801-1251	CD Interest	62	925	650	650	800
251-000-3803-1251	Interest NOW	2	3	3	3	3
	Total Interest	64	928	653	653	803
	REVENUE TOTAL	7,306	7,761	7,153	7,153	7,303
251-000-4600-0000	Automation Costs	5,731	1,708	7,500	7,500	7,500
	Total Miscellaneous Expenses	5,731	1,708	7,500	7,500	7,500
	EXPENDITURE TOTAL	5,731	1,708	7,500	7,500	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.
- The vendor for tax collection books closed their doors in 2024. Have not found a new vendor yet, but no increase in expenses is expected.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$35,221	\$34,874	\$34,677

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 2025 BOARD APPROVED BUDGET

Fund: 800 Working Cash

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
800-000-3801-1800	CD Interest	934	12,331	6,000	6,000	8,000
800-000-3803-1800	Interest NOW	48	15			5
	Total Interest	981	12,347	6,000	6,000	8,005
REVENUE TOTAL		981	12,347	6,000	6,000	8,005
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

FY2023 Actual	FY 2024 Estimated	FY2025 Budgeted
\$590,437	\$596,437	\$604,442

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 2025 BOARD APPROVED BUDGET

Fund: Tax Sale in Error

Responsible Official: M Nikki Meier, County Treasurer

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
	Fees	5,280	2,847	7,000	7,000	7,000
	Total Fees Fines & Charges for Svcs	5,280	2,847	7,000	7,000	7,000
	Interest on Investments	32	712	200	200	500
	Total Interest	32	712	200	200	500
	REVENUE TOTAL	5,312	3,559	7,200	7,200	7,500
	Disbursements	3,125	4,570	10,000	10,000	10,000
	Total Court Order Expenses	3,125	4,570	10,000	10,000	10,000
	EXPENDITURE TOTAL	3,125	4,570	10,000	10,000	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

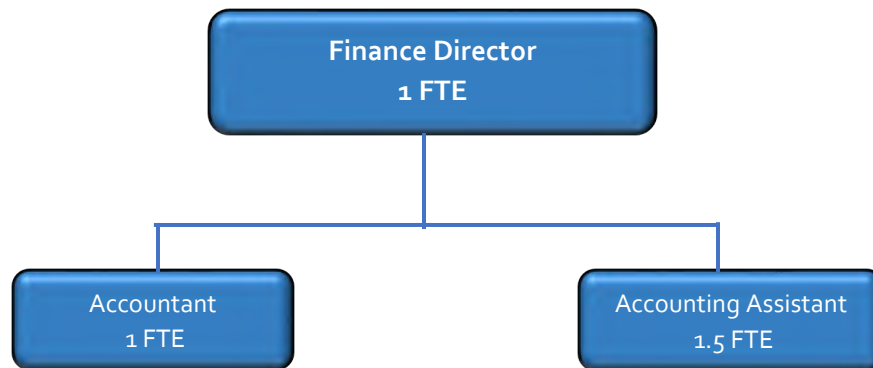
FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$72,475	\$69,675	\$67,175

FINANCE (DEPARTMENT 135)

Submitted by: Diane Schwahn, Livingston County Finance Director

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.

DEPARTMENT 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 FY2024 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 submit our budget to the Government Finance Officers Association Finance for consideration of the Government Finance Officers Association Distinguished Budget Presentation Award.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Achieve a Financially Sustainable County Government*
- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **2023 Strategic Priority 6.2** – Define the Long Term Goals/Objectives for a financially sustainable county government
- **2023 Strategic Priority 6.3** – Incorporate the long range plan into the decision making process
- **2023 Strategic Priority 6.4** – Identify the criteria for capital to be included in the Capital Improvement Plan

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 135 Finance

Department Official: Diane Schwahn, Finance

Director

Division: General Administration

		2022	2023	2024	2024	Approved
		Actual	Actual	Budget	Estimated	2025
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-135-4101-5001	Finance Director	66,213	75,288	78,222	78,222	79,480
100-135-4110-0000	Full-time Wages		44,353	93,275	91,001	94,951
100-135-4110-5035	Comp Time Payout		189	1,200	1,200	1,200
100-135-4120-0000	Part-time Wages	12,096	13,615	21,320	15,390	18,900
	Total Personnel Costs	78,308	133,445	194,017	185,813	194,531
100-135-4320-0000	Meetings Training Travel	335	941	1,600	1,600	2,050
100-135-4334-0000	Dues & Memberships	550	550	550	550	550
	Total Contractual Svcs	885	1,491	2,150	2,150	2,600

		2022	2023	2024	2024	Approved 2025
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-135-4401-0000	Office Supplies	2,505	5,103	7,000	6,000	7,000
	Total Commodities	2,505	5,103	7,000	6,000	7,000
EXPENDITURE						
TOTAL		81,698	140,040	203,167	193,963	204,131

REVENUE/EXPENDITURE ANALYSIS

- The only change in the FY2025 budget is to allow for the increase in wages that was approved by the County board.
- A small part of the wage increase for the part time wages was reallocated to the training line item as the part time hours were slightly reduced in FY2025 to the number of hours that are needed for the position.

PERFORMANCE INDICATORS

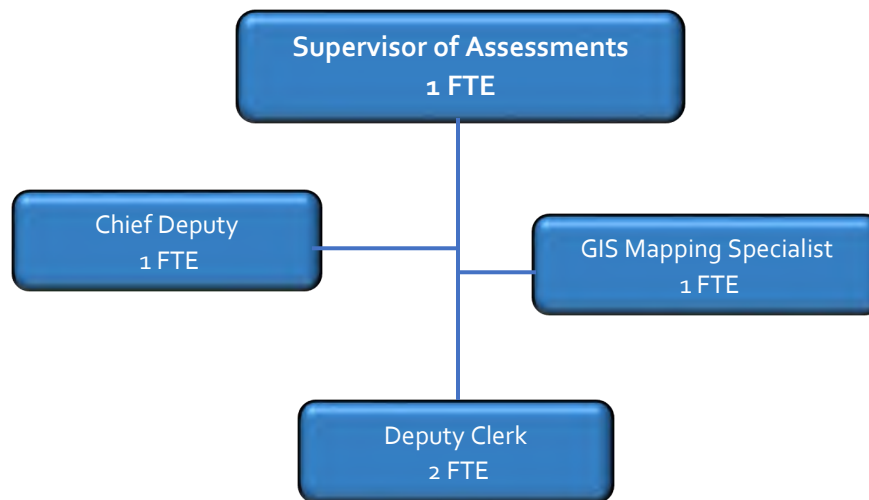
Indicator	FY2022	FY2023	FY2024 (estimated)	FY2025 (projected)
Receive a clean audit from external auditors	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Presentation Award		Yes	Yes	Yes
Invoices Audited (General Division)	4,322	6,674	6,490	6,400
Number of Checks Processed (General & Vehicle Fund)	2,208	1,984	2,020	1,975
Credit Card Transactions Processed	897	1,358	1,418	1,500
Number of 1099's Processed	70	83	80	n/a
Number of W-2's Processed	325	332	323 (actual)	n/a
Number of Employees on Direct Deposit	213	214	228	220
Number of Employees Receiving a Live Check	33	33	34	34

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)

DEPARTMENT 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 2023, with the help of Vanguard Appraisals, we completed commercial/industrial reappraisal project in the County. The goal of this project was 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. The future goal is to ensure this information is maintained and values are kept up to date.
- 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.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-140-3500-3437	State of IL Reimb - Assessor Salary	35,858	37,150	38,150	38,150	39,150
	Total State of IL Reimbursements	35,858	37,150	38,150	38,150	39,150
100-140-3657-0000	Fees Assessor	17,826	19,415	17,000	17,000	17,000
100-140-3657-4502	Fees Assessor- Comp/Website	16,392	16,050	16,000	16,000	16,000
	Total Fees Fines & Charges for Svcs	34,218	35,465	33,000	33,000	33,000
	REVENUE TOTAL	70,076	72,615	71,150	71,150	72,150
100-140-4101-5001	Assessor	71,988	74,586	76,300	76,300	78,300
100-140-4110-5011	Deputies Salaries	66,461	83,958	117,450	115,493	117,975

		2022	2023	2024	2024	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2025 Budget</u>
100-140-4110-5025	GIS Map Specialist	51,069	54,339	56,944	56,944	57,860
100-140-4120-0000	Part-time Salaries	0	1,628	0	0	0
	Total Personnel Costs	189,518	214,510	250,694	248,737	254,135
100-140-4302-0000	Data Processing Svcs	39,448	44,763	45,000	45,000	46,000
100-140-4305-5025	GIS Mapping	7,255	7,434	9,000	9,000	6,000
100-140-4320-0000	Meetings Training Travel	3,040	5,490	5,000	5,000	6,500
100-140-4332-4605	Printing-Legal Notices	7,312	33,965	10,000	7,500	8,500
100-140-4334-0000	Dues & Memberships	481	501	750	525	3,500
	Total Contractual Svcs	57,535	92,153	69,750	67,025	70,500
100-140-4322-0000	Mileage	470	515	500	440	1,000
100-140-4401-0000	Office Supplies	5,883	8,286	7,000	6,000	7,000
	Total Commodities	6,353	8,801	7,500	6,440	8,000
EXPENDITURE TOTAL		253,407	315,464	327,944	322,202	332,635

REVENUE/EXPENDITURE ANALYSIS

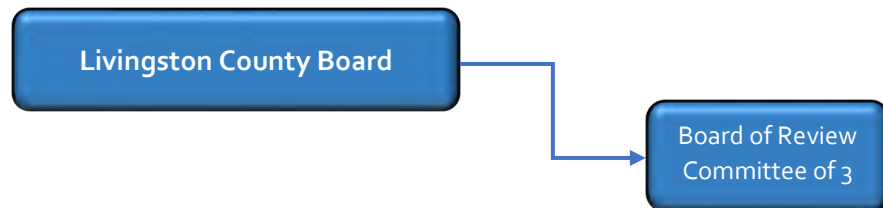
- In 2016, our office entered into an Inter-Governmental Agreement with Nebraska Township to take over the unfilled position of Township Assessor. That contract was renewed in 2020 for another four-year period. Per that contract, Nebraska reimburses the County \$12,950.00 per year plus mileage.
- We 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.
- The Supervisor of Assessments Office employs 5 full time employees, including the Supervisor of Assessments and a Chief Deputy. The increase in personnel expenses for 2024 is a result of the approved wage increase for county employees.

PERFORMANCE INDICATORS

Assessor Performance Indicators				
Indicator	FY 2022	FY 2023	FY 2024 Estimated	FY 2025 Estimated
Number of Parcels	26,462	26,449	26,600	26,700
Parcel Combination/Splits	230	213	230	230
Real Estate Transactions Processed	2,132	1,818	1,550	1,300
Real Estate Declarations Processed	1,116	889	760	650
Assessment Appeals	70	231	100	75
General Homestead Exemptions	10,070	10,115	10,200	10,300
Senior Homestead Exemptions	3,339	3,336	3,350	3,375
Senior Asmt Freeze Exemptions	1,253	1,218	1,250	1,250
Home Improvement Exemptions	217	227	225	225
Disabled Person Exemptions	238	240	240	240
Disabled Veterans Exemptions	205	241	250	260
Non-Homestead Exemptions	763	761	770	770
	16,085	16,138	16,285	16,420

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.

DEPARTMENT 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 the end of January to hand values off to the County Clerk's Office the first part of February. We have consistently met that goal.
- The Board of Review convened in July of 2024 to review their Rules and make any necessary adjustments. They also approved pending exemptions at that time. Thirty (30) days after Notices are mailed in early October; the Board will come into session to begin reviewing complaints that have been filed.

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 141 Board of Review

Department Official: Shelly Renken, Supervisor of Assessments

Division: General Administration

		2022	2023	2024	2024	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2025 Budget</u>
100-141-4145-0000	Board of Review Salary	14,922	15,310	15,220	15,220	15,615
	Total Personnel Costs	14,922	15,310	15,220	15,220	15,615
100-141-4301-4741	Consulting Svcs-Appraisal	3,105	0	10,000	3,160	10,000
100-141-4320-0000	Meetings Training Travel	0	0	0	0	0
	Total Contractual Svcs	3,105	0	10,000	3,160	10,000
100-141-4322-0000	Mileage	0	129	1,000	1,000	1,000
	Total Commodities	0	129	1,000	1,000	1,000
Total		18,027	15,439	26,220	19,380	26,615

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	FY2022	FY2023	FY2024 Estimated	FY2025 Projected
Certificates of Error	140	116	120	120
Assessment Appeals	46	231	100	100
Board of Review Actions	143	509	150	150
Homestead Exemptions	16085	16138	16285	16285
Property Tax Appeal Board Appeals	12	20	10	10
Assessment Books Certified to County Clerk	02/01/2023	02/12/2024	02/01/2025	02/01/2026

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 2025 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.
- In FY2024 we upgraded our GIS software from ArcGIS to ArcGIS Pro and migrated to a parcel fabric environment. This was 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 2026. Updated flights are an essential tool of our office.
- Provide transparency and ease of access to public information.

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Fund: 293 GIS Automation Fees

Responsible Official: Shelly Renken, Supervisor of Assessments

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
	Beginning Fund Balance	163,829	223,806	215,689	211,713	205,807
293-000-3630-1293	Fees	108,316	89,765	95,000	95,000	95,000
293-000-3657-5025	Fees for Mapping Projects	2,100	8,654	5,000	5,000	5,000
293-000-3657-3518	Fees for Pictometry Sub				2,500	2,500
	Total Fees Fines & Charges for Svcs	<i>110,416</i>	<i>98,419</i>	<i>100,000</i>	<i>102,500</i>	<i>102,500</i>
293-000-3801-1293	CD Interest	418	7,043	4,700	8,000	8,000
293-000-3803-1293	Interest NOW	18	17	38	38	38
	Total Interest	<i>437</i>	<i>7,060</i>	<i>4,738</i>	<i>8,038</i>	<i>8,038</i>
	REVENUE TOTAL	110,853	105,480	104,738	110,538	110,538
293-000-4600-0000	GIS Expenditures	0	63,565	51,700	59,500	54,500
	Total Miscellaneous Expenses	<i>0</i>	<i>63,565</i>	<i>51,700</i>	<i>59,500</i>	<i>54,500</i>
	EXPENDITURE TOTAL	0	63,565	51,700	59,500	54,500
293-000-4700-1100	Transfers Out to General Fund	(50,876)	(54,007)	(56,944)	(56,944)	(57,860)
	Total Other Financing Sources (Uses)	(50,876)	(54,007)	(56,944)	(56,944)	(57,860)

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 we have 5 users paying \$500/year each for an account.
- 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

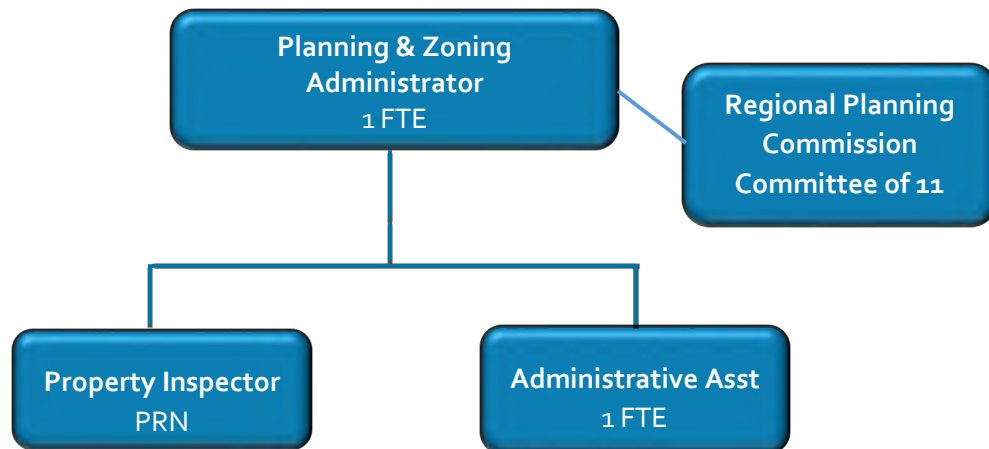
Indicator	FY2022	FY2023	FY2024 Estimated	FY2025 Projected
Number of Parcels	26,462	26,449	26,600	26,600
Parcel Combination/Splits	230	213	230	230
Real Estate Transactions Processed	2,132	1,181	1,550	1,300

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$211,713	\$205,807	\$203,985

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.

DEPARTMENT 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.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 142 Regional Planning/Zoning

Department Official: Brittney Miller, Reg Planning/Zoning Administrator

Division: General Administration

		2022	2023	2024	2024	Approved
		Actual	Actual	Budget	Estimated	2025
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-142-3651-34xx	Solar & Wind Bldg Permits			2,723,550	1,500,000	1,500,000
100-142-3651-3401	Improve Location Permits	9,970	43,746	8,000	10,000	9,000
100-142-3651-3402	Advertising					
100-142-3651-3403	Variance Permits			400		
100-142-3651-3404	Zoning Cases			500		
100-142-3651-3428	Special Use Permits			500		
100-142-3651-9998	Miscellaneous Fees		268	50		
	Total Licenses & Permits	9,970	44,014	2,733,000	1,510,000	1,509,000
	REVENUE TOTAL	9,970	44,014	2,733,000	1,510,000	1,509,000
100-142-4101-5001	Director	18,390	44,039	82,000	65,165	66,214
100-142-4101-5003	Assistant Director	20,040	3,832			
100-142-4110-0000	Full-time Wages (Admin)		30,870	42,086	39,150	39,975
100-142-4120-0000	Part-time Wages	5,245				3,000
100-142-4120-5015	Part-time Wages-Secretary	109				
100-142-4140-0000	Planning Comm Per Diem	1,200	1,475	3,500	1,500	3,500
	Total Personnel Costs	44,984	80,216	127,586	105,815	112,689
100-142-4302-0000	Data Processing Services	3,962	5,547	5,583	5,583	5,583
100-142-4320-0000	Meetings Training Travel	40	40	400	200	400
100-142-4332-4605	Printing - Legal Notices	1,482	2,495	2,800	2,500	2,800
	Total Contractual Svcs	5,483	8,082	8,783	8,283	8,783
100-142-4322-0000	Mileage	3,378	1,481	8,000	2,000	2,000
100-142-4331-0000	Postage	2,128	1,365	1,300	1,200	3,000
100-142-4401-0000	Office Supplies	563	1,339	1,450	1,400	4,000
	Total Commodities	6,069	4,186	10,750	4,600	9,000
	EXPENDITURE TOTAL	56,536	92,484	147,119	118,698	130,472

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.
- The Regional Planning & Zoning Department has added a part time property inspector starting in early 2024.
- Due to the volume of solar farms, a spreadsheet has been created to show acreage, megawattage, and updates of the project.
- The Regional Planning & Zoning Department has acquired a color copier, which is expected to have a higher monthly cost due to its color capabilities. This purchase was made based on the committee members' request. Additionally, the department has obtained a postage machine, which incurs a monthly fee along with charges for actual postage usage. The purpose of acquiring the postage machine is to streamline and expedite the mailing process. A paper folding machine was purchased in 2024 with the same intention.

PERFORMANCE INDICATORS

Indicator	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
New Single-Family Residential Permits	10	14	17	14
New Solar Farm Permits	0	4	2	5
New Wind Farm Permits	0	0	0	0
Other Permits	154	159	176	150

ZONING BOARD OF APPEALS (DEPARTMENT 143)

Submitted by: Brittney Miller, Regional Planning/Zoning Administrator

Livingston County Board

Zoning Board of
Appeals
Committee of 7

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 2025 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>	2022	2023	2024	2024	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-143-4140-0000	Per Diem	2,200	2,440	3,360	2,800	3,360
	Total Personnel Costs	2,200	2,440	3,360	2,800	3,360
100-143-4322-0000	Mileage	1,170	1,567	1,250	1,400	1,250
	Total Commodities	1,170	1,567	1,250	1,400	1,250
EXPENDITURE						
TOTAL		3,370	4,007	4,610	4,200	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

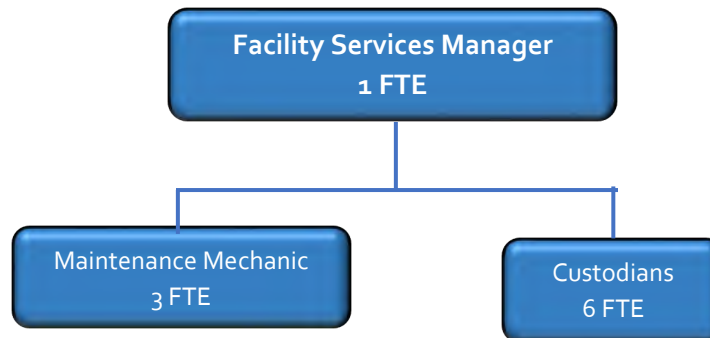
Indicator	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Solar Farm Cases Reviewed	4	12	11	15
Wind Farm Cases Reviewed	1	0	0	2
Existing Zoning Cases Reviewed	14	20	7	10
New Zoning Cases Reviewed (not including wind & solar)	17	11	22	15

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: 10 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.

DEPARTMENT GOALS AND OBJECTIVES

- Develop a culture of ownership to ensure high-quality work is completed consistently.
- Repair and update equipment to decrease maintenance/operating costs
- Comply with regulations and ensure personnel safety
- Assist in the development of a long-range Capital Improvement Plan

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **2023 Strategic Priority 6.4** – Identify the criteria for capital to be included in the Capital Improvement Plan

FISCAL YEAR 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-150-4101-5001	Facility Svcs Mgr Salary	50,878	25,269	90,000	94,000	98,166
100-150-4110-5020	Maintenance Labor	112,338	181,272	191,734	151,174	154,954
100-150-4110-5021	Custodial Wages	155,898	165,085	173,882	173,882	178,229
100-150-4130-0000	Overtime	8,580	8,124	8,000	7,000	8,000
	Total Personnel Costs	327,694	379,750	463,616	426,056	439,349
	Equipment					
100-150-4313-4323	Maintenance/Repairs	0	78	2,500	2,500	2,500
100-150-4315-4323	Rental/Lease Equipment	0	0	500	500	500
100-150-4316-0000	Life Safety	0	0	1,000	0	1,000
100-150-4317-0000	Service Contracts	7,103	3,701	7,556	7,500	7,556
100-150-4320-0000	Meetings/Training/Travel	1,250	0	3,000	0	3,000
100-150-4330-4330	Telephone-Cell Phone	1,834	1,782	1,920	1,920	1,920
	Total Contractual Svcs	10,187	5,560	16,476	12,420	16,476
100-150-4401-0000	Office Supplies	268	4	250	250	250
100-150-4440-0000	Cleaning Supplies					18,500
100-150-4490-4490	Tools	895	1,369	2,000	1,600	2,000
100-150-4490-4492	Grounds Supplies	1,712	248		250	1,000
	Total Commodities	2,875	1,621	2,250	2,100	3,250
	EXPENDITURE TOTAL	340,756	386,931	482,342	440,576	477,575

Department: 160 Maintenance Courthouse

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

		2022	2023	2024	2024	Approved
		Actual	Actual	Budget	Estimated	2025
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-160-4313-4320	Bldg Maint/Repairs	314	4,556	5,000	4,000	9,000
100-160-4313-4323	Equip Maint/Repairs	5,973	16,855	9,504	6,000	9,504
100-160-4316-0000	Life Safety	7,290	3,610	6,500	7,500	7,500
100-160-4317-0000	Service Contracts	13,850	20,270	16,000	14,000	17,666
	Total Contractual Svcs	27,426	45,291	37,004	31,500	43,670
100-160-4440-0000	Cleaning Supplies	2,177	1,930	2,500	2,000	0
100-160-4490-4492	Supplies-Grounds	0	69	1,270	1,200	1,270
	Total Commodities	2,177	2,000	3,770	3,200	3,770
EXPENDITURE TOTAL		29,603	47,290	40,774	34,700	44,940

Department: 165 Maintenance Law & Justice Center

Department Official: Shawn Johnson, Facilities Svcs Mgr

Division: General Administration

		2022	2023	2024	2024	Approved
		Actual	Actual	Budget	Estimated	2025
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-165-4313-4320	Bldg Maint/Repairs	3,864	15,523	13,500	13,500	13,500
100-165-4313-4323	Equip Maint/Repairs	28,875	10,891	20,000	20,000	20,000
100-165-4316-0000	Life Safety	6,644	9,247	15,500	14,000	16,700
100-165-4317-0000	Service Contracts	24,954	28,365	24,920	20,000	26,586
	Total Contractual Services	64,338	64,026	73,920	67,500	76,786
100-165-4440-0000	Cleaning Supplies	6,034	8,313	6,000	6,000	0
100-165-4490-0000	Other Supplies	0	52	500	100	500
100-165-4490-4492	Supplies - Grounds	272	78	500	500	500
	Total Commodities	6,306	8,443	7,000	6,600	7,000
EXPENDITURE TOTAL		70,644	72,469	80,920	74,100	77,786

Department: 168 Maintenance Public Safety Complex

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

		2022	2023	2024	2024	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2025</u>
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-168-4313-4320	Bldg Maint/Repairs	15,465	26,944	18,000	16,000	23,000
100-168-4313-4323	Equip Maint/Repairs	26,643	45,222	32,000	30,000	32,000
100-168-4316-0000	Life Safety	13,360	19,040	19,000	19,000	20,200
100-168-4317-0000	Service Contracts	16,269	24,513	17,000	17,000	18,666
	Total Contractual Svcs	71,738	115,719	86,000	82,000	93,866
100-168-4440-0000	Cleaning Supplies	9,654	6,592	6,000	5,000	0
100-168-4490-4492	Other Supplies - Grounds	416	46	1,000	500	1,000
	Total Commodities	10,070	6,638	7,000	5,500	7,000
EXPENDITURE TOTAL		81,808	122,357	93,000	87,500	94,866

Department: 175 Maintenance Water Street

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

		2022	2023	2024	2024	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2025</u>
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-175-4313-4320	Bldg Maint/Repairs	0	885	3,000	1,000	9,500
100-175-4313-4323	Equip Maint/Repairs	789	266	4,000	15,000	4,000
100-175-4316-0000	Life Safety	1,233	873	1,000	900	1,000
100-175-4317-0000	Service Contracts	5,550	2,149	7,420	5,000	7,420
	Total Contractual Svcs	7,572	4,174	15,420	21,900	21,920
100-175-4440-0000	Cleaning Supplies	0	0	500	0	0
100-175-4490-4492	Supplies - Grounds	140	0	500	500	500
	Total Commodities	140	0	1,000	500	1,000
EXPENDITURE TOTAL		7,712	4,174	16,420	22,400	22,420

Department: 180 Torrance Avenue

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

		2022	2023	2024	2024	Approved
		Actual	Actual	Budget	Estimated	2025
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-180-4313-4320	Bldg Maint/Repairs	516	690	1,000	1,200	4,000
100-180-4313-4323	Equip Maint/Repairs	0	1,381	700	800	700
100-180-4316-0000	Life Safety	0	75	250	150	250
100-180-4317-0000	Service Contracts	614	524	1,250	1,000	2,050
	Total Contractual Svcs	1,129	2,671	3,200	3,150	7,000
100-180-4490-4492	Supplies - Grounds	0	0	125	175	125
	Total Commodities	0	0	125	175	125
EXPENDITURE TOTAL		1,129	2,671	3,325	3,325	7,125

Department: 490 Maintenance Health & Education Building

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: Public Health and Welfare

		2022	2023	2024	2024	Approved
		Actual	Actual	Budget	Estimated	2025
<u>Budget Line Item</u>	<u>Account Description</u>					<u>Budget</u>
100-490-4110-5021	Custodial Wages		30,581	33,280	33,280	34,112
	Total Personnel Costs		30,581	33,280	33,280	34,112
100-490-4313-4320	Bldg Maint/Repairs	7,154	1,076	3,000	3,000	4,500
100-490-4313-4323	Equip Maint/Repairs	1,236	1,922	8,204	4,000	8,204
100-490-4316-0000	Life Safety	2,846	3,970	2,500	2,500	2,500
100-490-4317-0000	Service Contracts	16,599	6,919	10,000	9,000	10,000
	Total Contractual Svcs	27,834	13,886	23,704	18,500	25,204
100-490-4440-0000	Cleaning Supplies	7,735	3,753	3,500	3,500	0
100-490-4490-4492	Supplies - Grounds	1,270	0	1,000	500	1,000
	Total Commodities	9,005	3,753	4,500	4,000	4,500
EXPENDITURE TOTAL		36,840	48,220	61,484	55,780	60,316

Department: 185 Facilities Systems

Department Official: Shawn Johnson, Facilities Svcs Manager

Division: General Administration

<u>Budget Line Item</u>	<u>Account Description</u>	2022	2023	2024	2024	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2025 Budget</u>
100-185-4430-3351	Electricity Water St	8,445	9,856	10,000	10,000	10,000
100-185-4430-4160	Electricity Courthouse	16,198	20,786	20,000	20,000	21,000
100-185-4430-4165	Electricity Law & Justice Center	66,447	83,600	85,000	84,000	84,000
100-185-4430-4168	Electricity Public Safety Complex	105,070	141,982	122,000	142,000	140,000
100-185-4430-4180	Electricity Torrance Ave	6,528	3,776	8,000	4,000	4,000
100-185-4430-4190	Electricity Health Bldg	23,577	26,790	24,000	27,000	27,000
100-185-4431-3351	Gas Water St	5,735	5,354	7,000	5,500	6,000
100-185-4431-4160	Gas Courthouse	21,127	15,559	17,000	16,000	16,000
100-185-4431-4165	Gas Law & Justice Center	30,006	19,777	25,000	20,000	20,000
100-185-4431-4168	Gas Public Safety Complex	55,569	32,965	56,100	35,000	36,100
100-185-4431-4180	Gas Torrance Ave	3,151	2,714	4,000	3,000	3,000
100-185-4431-4190	Gas Health Bldg	20,019	8,913	15,500	10,000	8,500
100-185-4432-3351	Water & Sewer Water St	1,160	893	1,000	1,000	1,000
100-185-4432-4160	Water & Sewer Courthouse	5,695	5,247	5,500	5,300	5,500
100-185-4432-4165	Water & Sewer Law & Justice Center	12,586	31,778	18,000	25,000	26,000
100-185-4432-4168	Water & Sewer Public Safety Complex	47,877	79,529	70,000	79,000	80,000
100-185-4432-4180	Water & Sewer Torrance Ave	513	704	700	700	700
100-185-4432-4190	Water & Sewer Health Bldg	5,243	3,442	3,400	3,400	3,400
	Total Contractual Svcs	434,945	493,665	492,200	490,900	492,200
EXPENDITURE TOTAL		434,945	493,665	492,200	490,900	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 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
- Increase General Maintenance ground supplies for expenses to Poor Farm and Highway
- The amount for cleaning supplies was removed from the individual building departments and into General Maintenance.

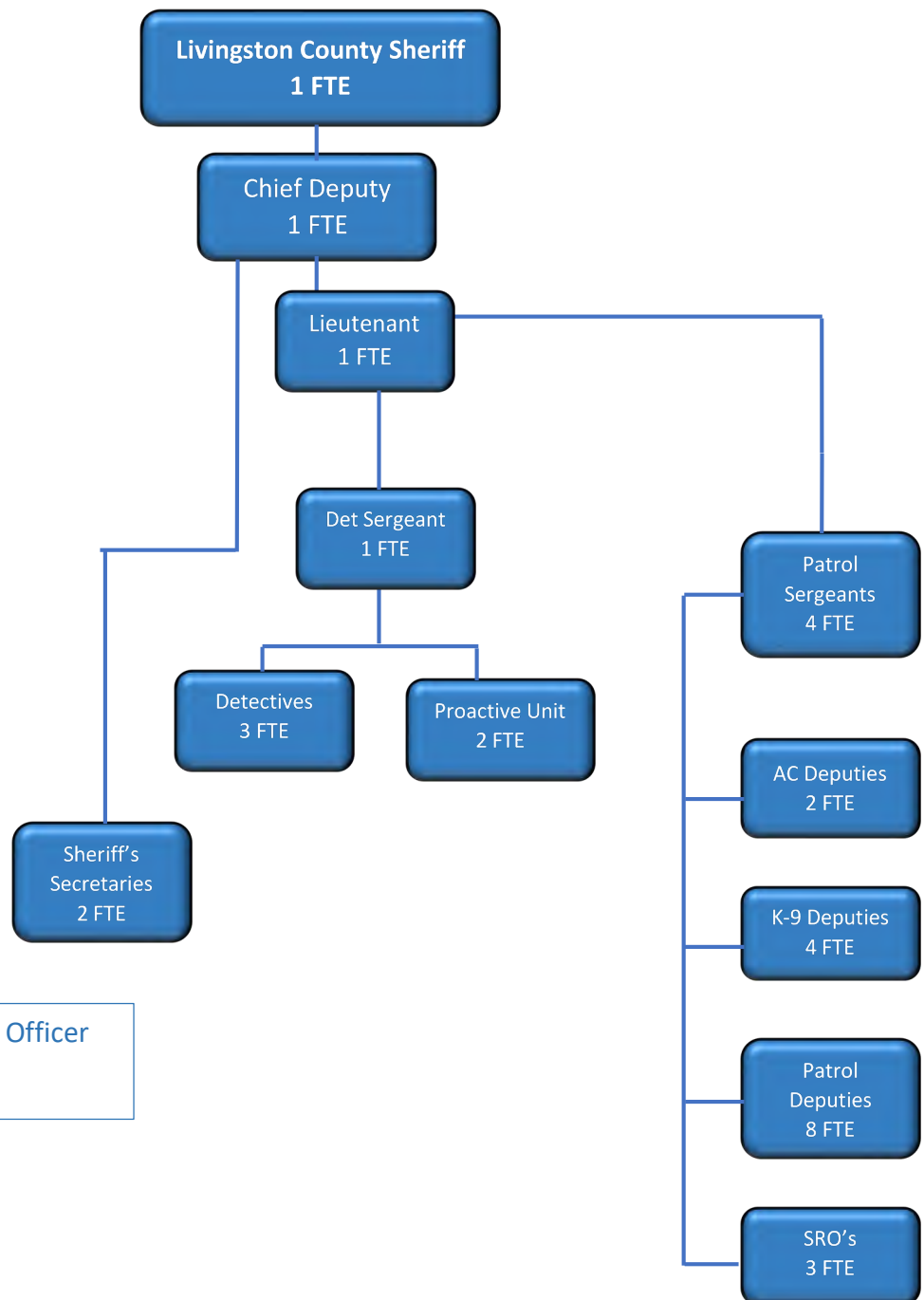
- Increase to Building Maintenance & Repairs for the Torrance Avenue & Water Street buildings.
- Realigned expenditures in Facilities Systems to correlate to payments

PERFORMANCE INDICATORS

Indicator	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
Total square footage of buildings maintained	234,212	234,212	234,212	234,212
Total for repair and maintenance line items	\$90,829	\$126,289	\$117,000	\$140,408
Total Electricity expense (all buildings)	\$226,265	\$286,790	\$287,000	\$286,000
Total Gas expense (all buildings)	\$135,607	\$85,282	\$89,500	\$89,600
Total Water & Sewer expense (all buildings)	\$73,074	\$121,593	\$114,400	\$116,600

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.

DEPARTMENT 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 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-200-3200-5022	Federal Grant-STEP Grant		4,084	29,000	29,000	
	Total Grants		4,084	29,000	29,000	0
100-200-3640-1263	Sheriff Fees-Court Security	60,237	63,350	60,000	64,000	60,000
	Sheriff Fees-Failure to Appear					
100-200-3640-3007	Warrant	3,911	4,769	7,000	3,500	7,000
100-200-3640-3326	Sheriff Fees-Peddler License		6,600		10,000	
100-200-3640-3341	Sheriff Fees-Justice Benefits	4,400	4,000	4,000	4,000	4,000
100-200-3640-3427	Sheriff Fees-Town Contracts	59,999	59,992	60,000	60,000	60,000
	Sheriff Fees-School Resource					
100-200-3640-3429	Officer	152,841	153,966	150,000	154,000	150,000
100-200-3640-3431	Sheriff Fees-Civil Process	31,366	28,840	35,000	35,000	35,000
100-200-3640-3517	Sheriff Fees-Bond Fees	150	0	200	0	200
100-200-3642-0000	Inmate Lodging Out of County	1,120	105,040	50,000	100,000	100,000
100-200-3643-0000	Inmate Lodging Federal	3,161,132	3,183,422	2,900,000	3,200,000	3,100,000
	Total Fees Fines & Charges for Svcs	3,475,155	3,609,979	3,266,200	3,630,500	3,516,200
	Sheriff Fees-Police Training					
100-200-3640-3347	Reimb	7,053	52,118			
	Sheriff Fees-IDOC Mileage					
100-200-3640-3355	Reimb	0	0	1,500	0	1,500
	State of IL Reimb-Sheriff's					
100-200-3500-3442	Salary	24,164	102,202	105,305	105,305	110,255
	Total State of IL Reimb	31,217	154,320	106,805	105,305	111,755
100-200-3840-4726	Donations-K-9 Unit					
100-200-3874-0000	Sheriff Misc	3,711	4,404	4,000	4,500	4,000
	Total Misc Revenue	3,711	4,404	4,000	4,500	4,000
REVENUE TOTAL		3,510,084	3,772,787	3,406,005	3,769,305	3,631,955

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-200-4101-5001	Sheriff's Salary	87,663	154,496	157,950	157,950	165,374
100-200-4101-5004	Chief Deputy		90,346	93,480	93,480	95,450
100-200-4101-5008	Command Staff	116,582				
100-200-4110-5011	Deputies Salaries	1,694,174	1,866,628	2,081,721	1,900,000	2,110,686
100-200-4110-5015	Secretaries	83,671	73,282	76,149	76,149	79,170
100-200-4110-5031	Sheriff Deputies Paid Holidays	22,556				
100-200-4110-5035	Contractual Buy Out	144,307	146,775	125,000	125,000	125,000
100-200-4130-0000	Overtime (General)	66,512	73,557	39,989	80,000	59,989
100-200-4130-4727	Overtime-Investigative Exp			40,000	13,500	20,000
100-200-4130-5022	Overtime-STEP Grant Program		4,101	29,000	29,000	
	Board Per Diem - Merit					
100-200-4140-5160	Commission	50	450	1,000	1,000	1,000
	Total Personnel Costs	2,215,515	2,409,636	2,644,289	2,476,079	2,656,669
	Other Prof/Tech Svcs -					
100-200-4305-4727	Investigative	3,590	8,427	8,000	8,000	8,000
100-200-4313-4325	Radio Maintenance	24,298	34,166	39,320	35,000	41,320
	Meetings-Training Travel					
100-200-4320-0000	Expenses	21,226	60,545	55,000	50,000	55,000
100-200-4330-4330	Cell Phone	25,401	25,906	26,400	27,200	26,400
100-200-4334-0000	Dues	2,013	1,138	2,500	1,500	2,500
	Total Contractual Svcs	76,529	130,183	131,220	121,700	133,220
100-200-4211-0000	Employee Appreciation	5,454	3,415	2,000	3,200	2,000
100-200-4399-4726	Operating Exp-K-9 Unit	12,396	7,543	8,000	6,000	8,000
100-200-4399-5019	Operating Exp-P2D2	52				
100-200-4401-0000	Office Supplies & Equipment	10,804	8,568	15,000	10,000	15,000
100-200-4401-4727	Supplies - Investigative	809	715	1,250	900	1,250
	Uniform & Medical					
100-200-4480-4420	Reimbursements	71,838	62,789	69,500	66,000	69,500
100-200-4480-4759	Uniform - Replacement Vests	3,902	4,503	5,000	4,500	5,000
	Other Supplies-Safety					
100-200-4490-4497	Equipment	4,218	4,785	12,000	24,000	12,000
	Total Commodities	109,474	92,318	112,750	114,600	112,750
	Misc Expense - Community					
100-200-4699-4410	Outreach	450	808	2,000	1,000	2,000
	Total Miscellaneous Exp	450	808	2,000	1,000	2,000
	EXPENDITURE TOTAL	2,401,968	2,632,944	2,890,259	2,713,379	2,904,639

REVENUE/EXPENDITURE ANALYSIS

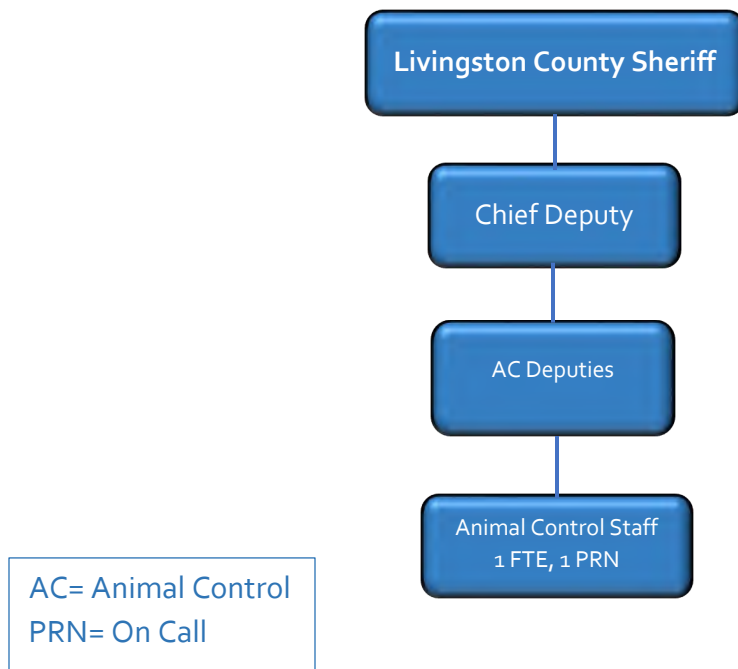
- The Sheriff's Office revenues consist mainly of "Fees, Fines & Charges for Services". Specifically, these are fees & fines assessed in Court cases, the charge for the services to Federal Inmates (Federal Inmate Housing) and the charge to the schools for the SRO program. Until there is a consistent increase in actual revenues over several years, budgeted amounts are the same as the previous year.
- The Federal Inmate Lodging Revenue has seen a consistent yearly increase and has been raised for FY2025.
- 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 in FY2024. The Sheriff's Office does not intend to pursue a STEP Grant in FY2025 but may revisit it in FY2026.
- 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.
- An increase to the Overtime lines in FY2024 allowed voluntary staffing coverage increases from two, to three deputies on a shift. The Sheriff's Office was able to cover 611.5 hours of 732 hours, voluntarily covering 83.5 % of the shifts with three Deputies when only two were scheduled due to training, sickness, or the use of benefit time (12-01-23 - 09-06-24).
- An adjustment was made to the two Overtime lines for FY2025 to have them more accurately reflect what is utilized for General Overtime and Investigative Overtime.
- There was an increase in Contractual Services due to necessary Radio Maintenance.

PERFORMANCE INDICATORS

Indicator	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Civil Process Attempted (not served)	311	474	478
Civil Process Served	994	1,292	1,300
Reports taken or investigated	9,726	11,115	11,150
FOIA Requests	714	776	780
Sheriff's Sales	41	54	56

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 2025 BOARD APPROVED BUDGET

Department: 235 Animal Control

Department Official: Ryan Bohm, County Sheriff

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-235-3600-3301	Animal Control Fines	23	106	400	0	400
100-235-3692-3302	Reclaim Fee	258	125	150	0	150
100-235-3692-3303	Boarding	90	610	1,000	1,000	1,000
100-235-3692-3305	Microchip	120	30	350	15	350
100-235-3392-3306	Registrations	60,774	63,187	55,500	55,500	55,500
100-235-3692-3307	Surrender Fee	1,250	870	600	800	600
	Total Fees Fines & Charges for Svcs	62,515	64,928	58,000	57,315	58,000
	REVENUE TOTAL	62,515	64,928	58,000	57,315	58,000
100-235-4110-5015	Secretaries	29,966	37,521	39,584	40,653	41,510
100-235-4120-0000	Part-time Salaries	4,849	4,609	6,854	4,500	6,854
	Total Personnel Costs	34,815	42,130	46,438	45,153	48,364
100-235-4305-0000	Professional Services	4,422	5,922	6,000	6,000	6,000
100-235-4315-0000	Lease/Rental	36,000	42,000	45,000	45,000	48,000
100-235-4320-0000	Meetings-Training Travel Expenses	1,365	794	2,500	800	2,500
	Total Contractual Svcs	41,787	48,716	53,500	51,800	56,500
100-235-4399-0000	Operating Expenses	1,324	1,305	3,000	2,000	3,000
100-235-4401-0000	Office Supplies	8,948	6,949	10,000	9,000	10,000
	Total Commodities	10,273	8,254	13,000	11,000	13,000
	EXPENDITURE TOTAL	86,875	99,100	112,938	107,953	117,864

REVENUE/EXPENDITURE ANALYSIS

- The revenues have remained fairly consistent over the last several years, so there are no changes to budgeted revenue at this time.
- 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	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Dog Registrations	3426	3400	3400
Cat Registrations	1216	1200	1200
Impounded Animals	170	149	150

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 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
204-000-3654-3335	Impoundment Fees	0	0	500	0	0
204-000-3654-3338	Intact Fees	10,965	12,395	12,000	11,000	12,000
	Total Fees Fines & Charges for Svcs	10,965	12,395	12,500	11,000	12,000
204-000-380x-1204	Interest (CD, NOW)	31	328	500	515	500
	Total Interest	31	328	500	515	500
	REVENUE TOTAL	10,996	12,723	13,000	11,515	12,500
204-000-4305-0000	Contractual Fees	13,698	6,751	13,000	7,500	12,000
	Total Contractual Svcs	13,698	6,751	13,000	7,500	12,000
	EXPENDITURE TOTAL	13,698	6,751	13,000	7,500	12,000

REVENUE/EXPENDITURE ANALYSIS

- Revenues have remained fairly consistent over the last several years and there is no change expected for FY2025.
- For FY2025, we are keeping the expenses balanced to the revenues so as not to deplete the fund balance.

PERFORMANCE INDICATORS

Indicator	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Low Cost Spay/Neuter	26	20	20

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$24,067	\$28,082	\$28,582

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 2025 BOARD APPROVED BUDGET

Fund: 280 Sheriff Drug Traffic

Responsible Official: Ryan Bohm, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
280-000-3640-3425	Forfeited Funds	12,860	270	1,000	300	1,000
	Total Fees Fines & Charges for Svcs	12,860	270	1,000	300	1,000
280-000-380x-1280	Interest CD, NOW	12	367	20	522	300
	Total Interest	12	367	20	522	300
REVENUE TOTAL		12,872	637	1,020	822	1,300
280-000-4600-0000	Other Disbursements	2,899	1,756	2,500	2,500	2,500
	Total Miscellaneous Expenses	2,899	1,756	2,500	2,500	2,500
EXPENDITURE TOTAL		2,899	1,756	2,500	2,500	2,500

REVENUE/EXPENDITURE ANALYSIS

- The revenue from these fines has remained consistent over the last several years and no changes are expected for FY2025.
- The expenditures will be for printed anti-drug material, and equipment to be used for the prevention of drug violence and crimes.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$20,147	\$18,469	\$17,269

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 2025 BOARD APPROVED BUDGET

Fund: 283 E-Citation

Responsible Official: Ryan Bohm, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
283-000-3640-3426	Fines	843	1,128	1,000	1,400	1,000
	Total Fees Fine & Charges for Svcs	843	1,128	1,000	1,400	1,000
283-000-380x-1283	Interest (CD, Savings)	28	249	140	300	300
	Total Interest	28	249	140	300	300
REVENUE TOTAL		871	1,377	1,140	1,700	1,300
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 FY2025.
- There are no expenses budgeted at this time.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$13,640	\$15,340	\$16,640

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 2025 BOARD APPROVED BUDGET

Fund: 286 DUI Fines

Responsible Official: Ryan Bohm, County Sheriff

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
286-000-3640-0000	Fees	4,933	6,050	3,000	6,100	3,000
	Total Fees Fines & Charges for Svcs	4,933	6,050	3,000	6,100	3,000
286-000-3803-1286	Interest	1	3	1	158	200
	Total Interest	1	3	1	158	200
REVENUE TOTAL		4,934	6,053	3,001	6,258	3,200
286-000-4600-0000	Other Disbursements	7,290	1,664	2,500	1,788	2,500
	Total Miscellaneous Expenses	7,290	1,664	2,500	1,788	2,500
EXPENDITURE TOTAL		7,290	1,664	2,500	1,788	2,500

REVENUE/EXPENDITURE ANALYSIS

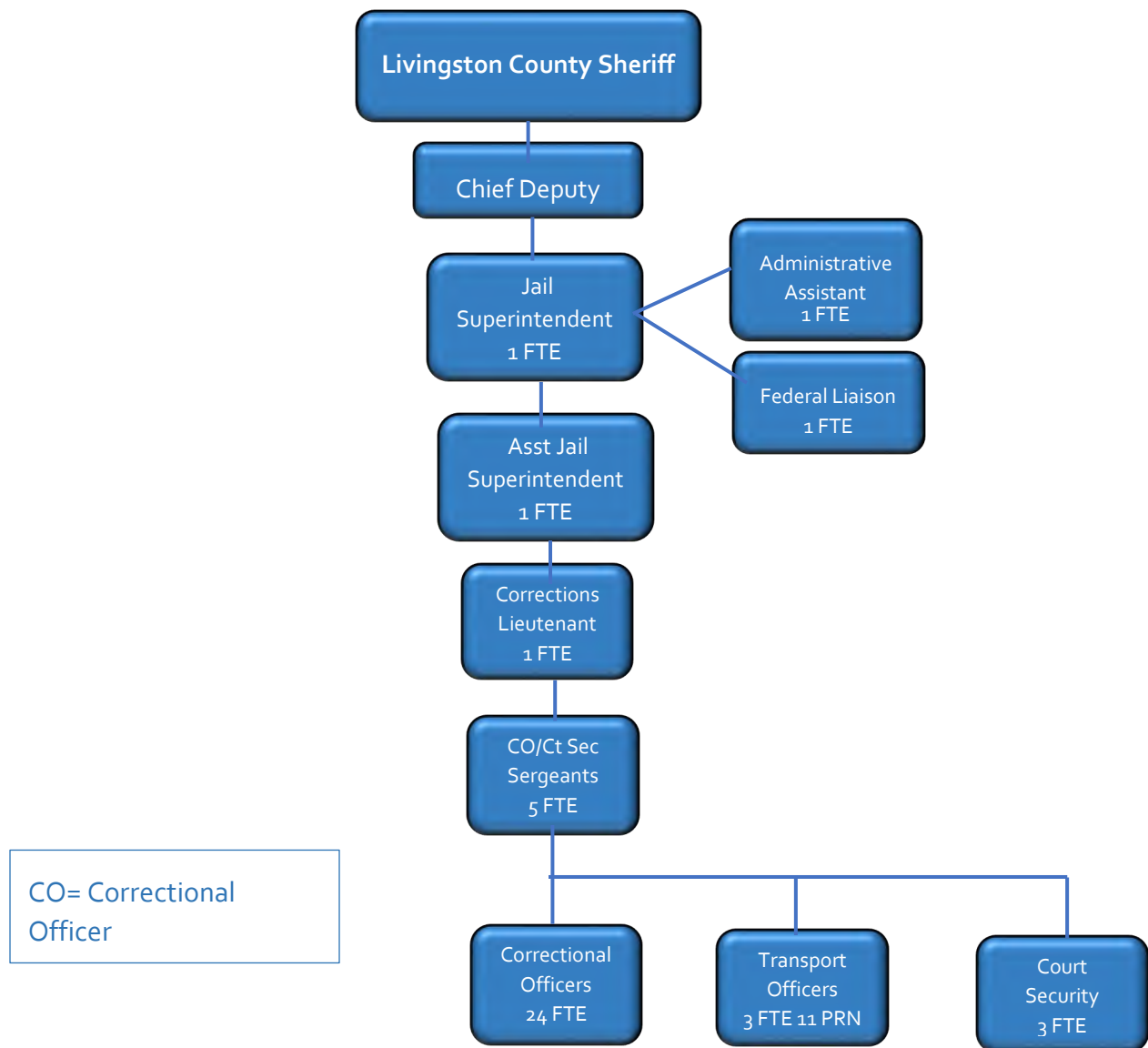
- The revenue from these fines has remained consistent over the last several years and no changes are expected for FY2025.
- Minimal expenses are budgeted at this time in order to build the fund balance back up.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$8,199	\$12,669	\$13,369

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: 40 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.

DEPARTMENT 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. Complete the Lexipol policies.
- Plan to be fiscally responsible and adhere to management budget guidelines
- 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.
- Hire and train an Assistant Jail Superintendent

GOALS AND OBJECTIVES ACHIEVED IN 2024

- Staffing levels have improved. We have maintained only having a shortage of a few officers at a time. We only had seven officers resign this year.
- We passed our IDOC audit.
- The PREA audit was completed.
- We added an Administrative Assistant to our staff. She has been wonderful and continues to improve productivity and simplifies projects.
- We moved a full-time transport officer to work federal video court writs and all movements inside the facility. This was to accommodate for the growing attorney visits and calls as well as federal video hearings.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 201 Jail

Department Official: Lisa Draper, Jail Superintendent

Division: Public Safety

						Approved
		2022	2023	2024	2024	2025
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-201-4101-5001	Jail Administrator	21,962	85,845	93,480	93,480	95,450
100-201-4101-5003	Asst Jail Administrator					65,000
	Full-time Wages-Inmate					
100-201-4110-2203	Medical			79,040	79,040	81,016
100-201-4110-5012	Wages - Correctional Officers	1,285,729	1,505,799	1,756,826	1,756,826	1,804,031
100-201-4110-5015	Wages - Secretary		29,583	41,600	41,600	39,442
100-201-4110-5016	Wages - Transport Officers	114,729	131,838	200,367	165,000	197,022
100-201-4110-1263	Courthouse Security Pay	243,193	242,711	266,317	266,317	272,675
100-201-4110-5031	TCCO Paid Holiday	105,099				
100-201-4110-5035	Contractual Buyout	27,939	52,510	25,000	25,000	25,000
	Part-time Wages - Court					
100-201-4120-1263	Security		37,019	21,728	25,000	23,806
	Part-time Wages -					
100-201-4120-5012	Correctional Officers		17,281		10,000	
	Part-time Wages - Transport					
100-201-4120-5016	Officers	76,245	91,361	54,000	75,000	80,000
100-201-4130-0000	Overtime	120,406	119,639	75,000	80,000	75,000
100-201-4130-5016	Overtime - Transport Officers	58,450	84,430	70,000	35,000	60,000
	Total Personnel Costs	2,053,753	2,398,015	2,683,358	2,652,263	2,818,442
100-201-4301-0000	Consulting Services	0	0	48,000	48,000	
100-201-4317-0000	Support/Maint Contracts			3,800	3,800	3,800
	Meetings-Training Travel					
100-201-4320-0000	Expenses	36,873	54,406	65,000	65,000	65,000
100-201-4324-0000	Inmate Meals	328,252	379,699	350,000	350,000	367,500
100-201-4326-0000	Inmate Medical	623,357	842,852	1,017,000	1,017,000	1,088,190
	Inmate Medical-Mental					
100-201-4326-4230	Health Svcs		50,550	99,999	99,999	106,999
	Total Contractual Svcs	988,482	1,327,507	1,583,799	1,583,799	1,631,489
100-201-4325-0000	Board/Care Prisoners	40,043	60,138	85,000	85,000	70,000
100-201-4401-0000	Supplies	10,171	6,711	10,000	10,000	10,000
	Uniform & Medical					
100-201-4480-4420	Reimbursements	54,294	51,169	73,300	73,300	73,300
100-201-4480-4759	Uniform - Replacement Vests	4,140	8,300	8,100	8,100	8,100
	Other Supplies-Safety					
100-201-4490-4497	Equipment					15,000
	Total Commodities	108,648	126,318	176,400	176,400	176,400
EXPENDITURE TOTAL		3,150,884	3,851,840	4,443,557	4,412,462	4,626,331

REVENUE/EXPENDITURE ANALYSIS

- There was an approved increase for the Transport Overtime line item for FY2025.
- A new budget line item was added for Safety Equipment. The amount added to this line item was allocated from the Board/Care Prisoners line item.

PERFORMANCE INDICATORS

Indicator	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Federal Inmate Program – Northern Indiana			
Medical Mileage	0 miles	215 miles	50 miles
Court Mileage	648 miles	700 miles	500 miles
Average Number of Residents	1	1	1
Federal Inmate Program – Northern Illinois			
Medical Mileage	3,780 miles	5,000 miles	5,000 miles
Court Mileage	18,079 miles	17,000 miles	20,000 miles
Average Number of Residents	23	30	30
Federal Inmate Program – Central Illinois			
Medical Mileage	8,531 miles	7,600 miles	9,000 miles
Court Mileage	32,438 miles	42,000 miles	45,000 miles
JPATS Mileage	14,818 miles	15,000 miles	20,000 miles
Average Number of Residents	54	55	55
County Inmates			
Medical Transports	125	85	80
Court Transports	71	135	150
IDOC transfers	75	65	50
Court Security Arrests	104	110	90
Bookings	1,047	1,500	1,000
Weekenders	17	8	10
Work Release	6	12	10

ARRESTEES MEDICAL COSTS – FUND 281

Submitted by: Lisa Draper, Livingston County Jail Superintendent

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

FUNCTIONS MANDATED BY STATE STATUTE

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

FUNCTIONS ESTABLISHED BY THE COUNTY BOARD

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

FISCALYEAR 2025 BOARD APPROVED BUDGET**Fund: 281 Arrestees Medical Costs**

Responsible Official: Lisa Draper, Jail Superintendent

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
	Beginning Fund Balance	2,792	6,231	8,231	7,474	10,290
281-000-3600-1281	Arrestees Fee	3,432	3,435	3,500	3,350	3,500
281-000-3626-0000	Inmate Medical Payments	4,618	3,448	4,500	3,764	4,500
	Total Fees Fines & Charges for Svcs	8,050	6,883	8,000	7,114	8,000
281-000-380x-1281	Interest (CD, NOW)	2	109	3	202	3
	Total Interest	2	109	3	202	3
	REVENUE TOTAL	8,053	6,991	8,003	7,316	8,003
281-000-4326-0000	Inmate Medical	4,614	5,749	7,000	4,500	7,000
	Total Contractual Svcs	4,614	5,749	7,000	4,500	7,000
	EXPENDITURE TOTAL	4,614	5,749	7,000	4,500	7,000

REVENUE/EXPENDITURE ANALYSIS

- The revenues have remained fairly consistent over the last several years, so there are no changes to budgeted revenue at this time.

PERFORMANCE INDICATORS

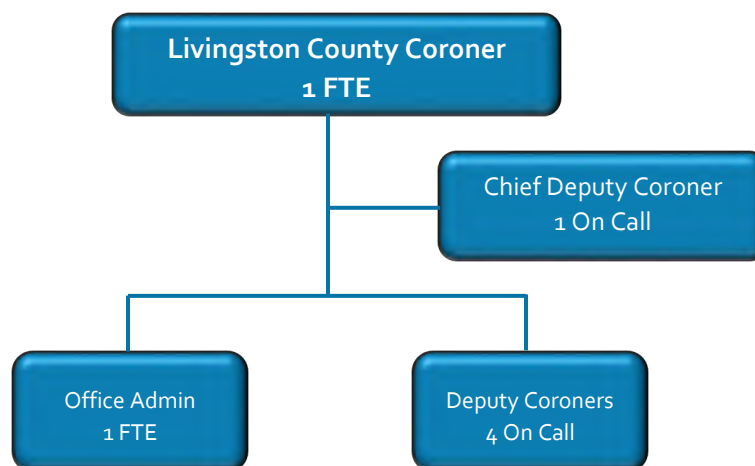
Indicator	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Sick Calls-Money Collected	\$2843	\$4050	\$3500

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$7,474	\$10,290	\$11,293

MISSION STATEMENT

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



County Coroner Department positions: 2 FTE

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

FUNCTIONS MANDATED BY STATE STATUTE

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

suspects that drugs may have been involved in the death, a toxicological examination shall be performed which may include analyses of blood, urine, bile, gastric contents and other tissues.

- **Autopsies** – A complete autopsy must be performed on all children under the age of two who die, and on anyone regardless of age, who dies while in police custody.
- **Inquest** – In cases where the circumstances of death are unclear, an inquest may be held to determine the manner of death.

DEPARTMENT 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.

ALIGNMET TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 210 Coroner

Department Official: Mike Renner, County Coroner
Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-210-4101-5001	Coroner Salary	57,213	58,223	59,000	59,000	59,750
100-210-4110-5004	Chief Deputy Salary	8,862	6,162	6,000	6,000	6,000
100-210-4110-5015	Coroner's Secretary	24,266	36,620	45,179	45,179	45,981
100-210-4120-0000	Part-time Salaries-Deputies	3,840	2,559	5,000	6,000	8,000
100-210-4131-0000	On Call Pay	6,360	5,564	5,000	12,000	16,000
	Total Personnel Costs	100,541	109,129	120,179	128,179	135,731
100-210-4313-4325	Maint & Repairs - Radios			1,656	1,656	2,475
100-210-4317-0000	Service Contracts (software)					1,800
100-210-4320-0000	Meetings-Training Travel	1,767	1,623	3,000	1,600	3,000
100-210-4330-4330	Cell Phones	2,585	3,853	2,000	1,700	2,000
100-210-4334-0000	Dues	860	785	700	700	700
100-210-4353-0000	Post Mortem Autopsies	84,189	77,385	70,000	67,000	70,000
	Total Contractual Svcs	89,400	83,645	77,356	72,656	79,975
100-210-4322-0000	Mileage	3,585	1,306	2,500	1,500	2,500

						Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
100-210-4331-0000	Postage	499	883	1,000	600	1,000
100-210-4401-0000	Office Supplies	5,655	6,206	7,500	6,000	5,000
100-210-4480-4420	Uniforms					3,500
100-210-4490-4762	OSHA Supplies	1,404	747	2,000	750	1,000
	Total Commodities	11,144	9,142	13,000	8,850	13,000
EXPENDITURE TOTAL		201,085	201,915	210,535	209,685	228,706

REVENUE/EXPENDITURE ANALYSIS

- Expenses have remained relatively unchanged, except for personnel costs. The increase reflects a wage increase approved by the County Board for FY2025.
- 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 FY2025 to account maintenance & support on the software purchased in FY2024.
- The commodities expense for FY2025 remained the same, however there was a new line item added for Uniform expense. The line items for Office Supplies and OSHA Supplies were reduced to allow for the new line item.

PERFORMANCE INDICATORS

Indicator	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 through 7/31/2024
Coroner Calls	299	256	242	195
Investigations	195	269	329	192
Inquests	6	0	0	0
Medicals	165	148	139	83
Cremations	275	263	228	182
Correctional Center Deaths	2	5	3	3
Autopsies*	64	37	34	19
External Exams	3	0	0	0
Drug/Alcohol Deaths	9	15	10	6
Out of County Deaths	1	29	138	76

NOTES

* Autopsies does not include External Exams

CORONER'S FEES – FUND 285

Submitted by: Mike Renner, 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 2025 BOARD APPROVED BUDGET**Fund: 285 Coroner's Fees**

Responsible Official: Mike Renner, County Coroner

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
285-000-3652-3107	State of Illinois Grant (IDPH)	5,130	3,365	4,500	3,584	4,000
285-000-3652-3106	IVDRS Grant	1,105	808		800	800
	Total Grants	6,235	4,173	4,500	4,384	4,800
285-000-3652-3308	Autopsy Reports	565	800	400	600	400
285-000-3652-3317	Cremation Permits	12,250	17,050	10,000	25,000	20,000
285-000-3652-3346	Photos	391	0	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	13,206	17,850	10,800	25,600	20,800
285-000-3652-9998	Miscellaneous Revenue	250	350	400	325	400
	Total Miscellaneous	250	350	400	325	400
285-000-380x-1285	Interest (CD, NOW)	108	1,238	20	1,530	1,250
	Total Interest	108	1,238	20	1,530	1,250
	REVENUE TOTAL	19,799	23,611	15,720	31,839	27,250
285-000-4504-0000	Equipment	5,929	6,726	12,000	12,000	25,000
	Total Capital Outlay	5,929	6,726	12,000	12,000	25,000
	EXPENDITURE TOTAL	5,929	6,726	12,000	12,000	25,000

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
	Other Financing Sources (Uses)					
285-000-4700-1100	Transfers Out to General Fund	(10,000)	(5,720)	(3,720)	(3,720)	0
	Total Other Financing Sources (Uses)	(10,000)	(5,720)	(3,720)	(3,720)	0

REVENUE/EXPENDITURE ANALYSIS

- Fees include Autopsy Reports, Cremation Permits and Coroner's Fees due from the State of Illinois. The budgeted amount for Cremation Permits has been increased for FY2025.
- For expenses, FY2025 is again budgeted for equipment – specifically radios.

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$54,647	\$70,766	\$73,016

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.

DEPARTMENT 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.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 220 Solid Waste

Department Official: Brittney Miller, Solid Waste

Manager

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-220-4101-5001	Solid Waste Manager	18,390	12,419			
100-220-4101-5003	Solid Waste Assistant	19,861	3,832			
	Total Personnel Costs	38,251	16,251	0	0	0
100-220-4304-0000	Legal Services		2,310			10,000
100-220-4305-0000	Other Prof/Tech Services	8,115	19,915	43,000	20,000	30,000
100-220-4320-0000	Meetings-Training Travel	100		700	200	0
	Total Contractual Svcs	8,215	22,225	43,700	20,200	40,000
100-220-4399-4809	Operating Exp-Recycling	3,065	1,287	700	1,300	2,000
100-220-4401-0000	Office Supplies	137	716	300	800	0
	Total Commodities	3,202	2,003	1,000	2,100	2,000
EXPENDITURE						
TOTAL		49,667	40,479	44,700	22,300	42,000

REVENUE/EXPENDITURE ANALYSIS

- The wages that were previously in this department were removed for the FY2024 Budget. The responsibilities still require minimal hours, so there will be no wages allocated for FY2025.
- The Regional Planning Commission budget has been adjusted to allocate funds for acquiring a new postage machine, copy machine, and paper folding machine.

PERFORMANCE INDICATORS

Indicator	FY2022	FY2023	FY2024	FY2025 Projected
Number of collection events coordinated with other local government staff	2	2	2	2

MISSION STATEMENT

To safeguard the lives and assets of all individuals while collaborating to enhance preparedness for both natural and human-induced disasters.

ESDA Coordinator
.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 an emergency operations plan for its geographic boundaries that complies with planning, review, and approval standards promulgated by the Illinois Emergency Management Agency.

FUNCTIONS ESTABLISHED BY COUNTY BOARD

- **Liaison** - Will be responsible for maintaining a comprehensive list of supporting agencies and their representatives, facilitate the communication between Illinois Emergency Management-Office of Homeland Security and other local organizations in coordinating disaster response and recovery operations, exercise plans to identify existing or potential challenges or hazards within our communities and organizations, and engage in planning meetings to offer updates on resources, trainings, exercises, plans and the overall preparedness of the county.
- **Mitigation** – We are committed to taking the proper measures to limit the impact of disasters and emergencies. 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. Livingston County ESDA is dedicated to keeping the All-Hazards Mitigation Plan up to date and regularly reviewed.
- **Preparedness** – Understanding the appropriate actions to take before, during, and after a disaster is crucial in minimizing fear, anxiety, damage, injuries, and fatalities. Livingston County ESDA provides resources to aid in preparation for various emergencies, including fires, floods, tornadoes, and winter storms.

DEPARTMENT VISION STATEMENT

Livingston County ESDA aims to reduce the susceptibility of its communities to various hazards and disasters. The mission is to provide training, education, coordination, and support in activities associated with disaster preparedness, response, recovery, and mitigation. Additionally, the agency seeks to foster partnerships with residents, local organizations, and stakeholders to ensure the safety and well-being of all assets and individuals within Livingston County.

DEPARTMENT GOALS AND OBJECTIVES

- Continue Emergency Operation Planning
- Continue to assess potential hazards
- Address requests for support
- Maintain state accreditation
- Complete training and exercises to evaluate our plans as required

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 230 ESDA

Department Official: Jordan Uselding, ESDA Coordinator

Division: Public Safety

<u>Budget Line Item</u>	<u>Account Description</u>	2022	2023	2024	2024	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2025 Budget</u>
100-230-3500-3418	ESDA Salary Grant	15,880	11,700	15,000	13,560	15,000
	Total Grants	15,880	11,700	15,000	13,560	15,000
	REVENUE TOTAL	15,880	11,700	15,000	13,560	15,000
100-230-4101-5001	ESDA Coordinator	36,765	30,749	35,000	29,911	30,014
100-230-4101-5003	ESDA Assistant	10,065	1,916			
	Total Personnel Costs	46,829	32,665	35,000	29,911	30,014

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-230-4320-0000	Meetings Training Travel				275	1,400
100-230-4330-4330	Cell Phone	942	583	1,200	600	600
	Total Contractual Svcs	942	583	1,200	875	2,000
100-230-4399-4773	Disaster Prep Response & Recovery		0	3,000	0	3,000
100-230-4399-4772	Unified Command Post	791				
100-230-4401-0000	Office Supplies	1,915	621	2,800	300	2,000
	Total Commodities	2,705	621	5,800	300	5,000
EXPENDITURE TOTAL		50,476	33,868	42,000	30,211	37,014

REVENUE/EXPENDITURE ANALYSIS

- The primary source of revenue for this department is a Federal Grant that covers a portion of the salary and fringe benefits for the ESDA Coordinator.
- In fiscal year 2023, a restructuring of this department took place. It was resolved that the Emergency Services and Disaster Agency would separate from the Regional Planning and Solid Waste Departments. The allocated budget for salaries was established based on the number of hours dedicated to Emergency Management.

PERFORMANCE INDICATORS

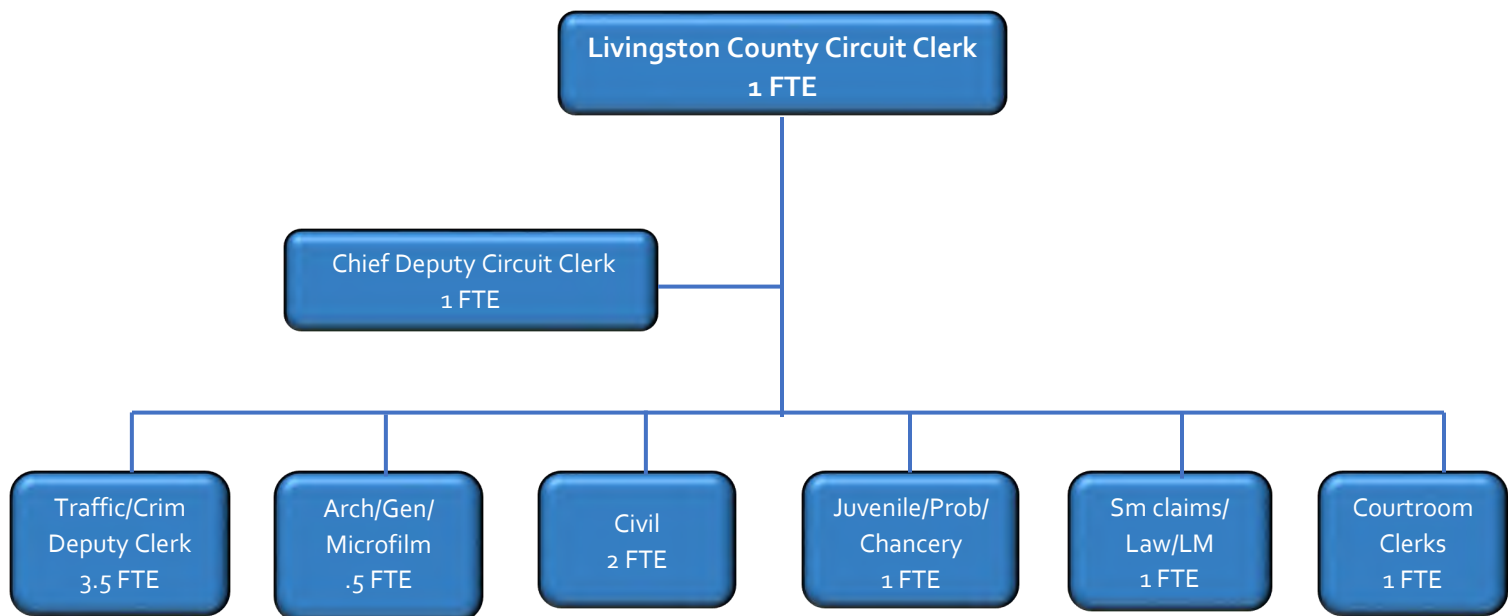
Indicator	FY2023 Actual	FY2024 Estimated	FY2025 Projected
EMA Federal Funding	\$11,700	\$13,560	\$15,007
No of Training Courses			25
No of Emergency Response Committee Meetings Held			6
No of Exercises Performed			2
No of Agencies Participating in Exercises			15
No of External Exercises Attended			5

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.

DEPARTMENT 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
- Implement an E-Citation program and move forward with electronic processing

ALIGNMENT WITH STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governements*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 300 Circuit Clerk

Department Official: LeAnn Dixon, Circuit Clerk

Division: Judicial

		2022	2023	2024	2024	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2025 Budget</u>
100-300-3600-0000	Circuit Clerk Fees	100,004	98,270	100,900	100,900	100,900
100-300-3600-1960	Interest on Fees	604	1,098	1,300	1,300	1,300
100-300-3600-2803	Copy Fees	264	661	4,000	4,000	4,000
	Fees for Child Support					
100-300-3600-3011	Deputy Salary	2,242	2,223	2,500	2,500	2,500
	Fees for Drug Addiction					
100-300-3600-3320	Service	180	135	1,000	1,000	1,000
100-300-3600-3343	Mailing Fees	839	1,759	1,000	1,000	1,000
100-300-3600-3344	Search Fees	28	37	100	100	100
	County Criminal & Juvenile					
100-300-3600-3406	Fees	91,929	142,859	84,000	120,000	96,000

		Approved				
		2022	2023	2024	2024	2025
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-300-3600-3407	Work Release Fees	8,168	4,981	8,000	8,000	8,000
100-300-3600-3408	Witness Fees	0	0	50	50	50
100-300-3600-3413	Drug Enforcement Fees	9,623	165	1,000	1,000	1,000
100-300-3600-3419	Circuit Clerk Fees-County Share	666	546	10,000	10,000	10,000
100-300-3600-3420	Traffic Fines	60,673	64,884	110,000	110,000	110,000
100-300-3600-3439	Clerk Scheduled Fees	305,350	338,907	250,000	300,000	300,000
100-300-3600-3440	Arresting Agency Fees	10,734	15,243	16,150	16,150	16,150
100-300-3600-3661	Circuit Clerk Fees-Sheriff	53,447	46,819	20,000	20,000	20,000
	Total Fees Fines & Charges for Svcs	644,750	718,585	610,000	696,000	672,000
	REVENUE TOTAL	644,750	718,585	610,000	696,000	672,000
100-300-4101-5001	Circuit Clerk Salary	72,070	74,586	76,300	76,300	78,300
100-300-4110-5011	Deputies Salaries	267,215	278,439	322,479	300,000	333,957
100-300-4120-0000	Part-time/Extra Help Salaries	15,237	25,881	40,325	37,625	38,025
	Total Personnel Costs	354,522	378,906	439,104	413,925	448,282
100-300-4305-3408	Wtns Fees/Smns-Sbpnas Meetings-Training Travel	20	0	900	400	900
100-300-4320-0000	Expenses	714	1,440	1,000	1,000	1,000
100-300-4332-4605	Printing - Legal Notices	110	1,036	2,300	2,000	2,300
100-300-4334-0000	Association Memberships	375	0	500	0	500
	Total Contractual Svcs	1,219	2,475	4,700	3,400	4,700
100-300-4331-0000	Postage	10,300	6,802	9,700	9,000	9,700
100-300-4401-0000	Supplies	10,826	7,519	10,570	8,000	10,570
	Total Commodities	21,126	14,321	20,270	17,000	20,270
	EXPENDITURE TOTAL	376,866	395,702	464,074	434,325	475,252

REVENUE/EXPENDITURE ANALYSIS

- We will continue to monitor the trends in revenues to verify if The Bail Reform Act will have an effect.
- A decrease in expenditures related to the paper records should be expected once electronic files are implemented.
- Personnel costs have increased in FY2025 due to the wage increase approved by the County Board.

PERFORMANCE INDICATORS

Indicator	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Revenue Collected for the County	\$1,158,959	\$1,180,868	1,161,640
Revenue Collected for Other Entities in the County	\$286,124	188,010	174,093
Revenue Collected for the State	\$676,544	\$455,125	494,274
Total Cases Filed	5,557	5,631	5,899

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 2025 BOARD APPROVED BUDGET

Fund: 262 Court Automation

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
262-000-3600-1262	Court Automation Fees	59,190	69,093	68,000	75,000	68,000
	Total Fee Fines & Charges for Svcs	59,190	69,093	68,000	75,000	68,000
262-000-380x-1262	Interest (CD & NOW)	599	7,285	500	8,690	7,000
	Total Interest	599	7,285	500	8,690	7,000
REVENUE TOTAL		59,789	76,377	68,500	83,690	75,000
262-000-4504-0000	Equipment	26,844	28,287	44,000	24,207	54,000
	Total Contractual Svcs	26,844	28,287	44,000	24,207	54,000
EXPENDITURE TOTAL		26,844	28,287	44,000	24,207	54,000
Other Financing Sources (Uses)						
262-000-4700-1100	Transfers Out	(16,522)	(17,050)	(18,140)	(18,140)	(18,599)
Total other Financing Sources (Uses)		(16,522)	(17,050)	(18,140)	(18,140)	(18,599)

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

FY2023	FY2024 Estimated	FY2025 Budgeted
\$261,916	\$303,259	\$305,660

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.

FISCALYEAR 2025 BOARD APPROVED BUDGET

Fund: Maintenance & Child Support

Responsible Official: LeAnn Dixon, Circuit Clerk

	2022	2023	2024	2024	2025
<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Maintenance & Child Support Fees	5,028	1,270	3,500	3,500	3,500
Total Fees Fines & Charges for Svcs	5,028	1,270	3,500	3,500	3,500
Interest	24	26	6	6	6
Total Interest	24	26	6	6	6
REVENUE TOTAL	5,052	1,296	3,506	3,506	3,506
Maintenance & Child Support	0	0	0	0	0
Total Miscellaneous	0	0	0	0	0
EXPENDITURE TOTAL	0	0	0	0	0

	2022	2023	2024	2024	2025
<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Other Financing Sources (Uses)					
Transfers Out to General Fund	(3,117)	(3,770)	(4,064)	(4,064)	(4,536)
Total Other Financing Sources (Uses)	(3,117)	(3,770)	(4,064)	(4,064)	(4,536)

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

FY2023	FY2024 Estimated	FY2025 Budgeted
\$24,222	\$23,664	\$22,634

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 2025 BOARD APPROVED BUDGET**Fund: 290 Document Storage**

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
290-000-3600-1290	Document Storage Fees	57,587	67,972	55,000	75,000	55,000
	Total Fees Fines & Charges for Svcs	57,587	67,972	55,000	75,000	55,000
290-000-380x-1290	Interest (CD & NOW)	746	9,551	500	11,484	9,000
	Total Interest	746	9,551	500	11,484	9,000
	REVENUE TOTAL	58,333	77,523	55,500	86,484	64,000
290-000-4600-0000	Document Storage	7,525	9,110	20,000	10,463	30,000
	Total Miscellaneous	7,525	9,110	20,000	10,463	30,000
	EXPENDITURE TOTAL	7,525	9,110	20,000	10,463	30,000
	Other Financing Sources (Uses)					
290-000-4700-1100	Transfers Out to General Fund	(15,093)	(16,555)	(18,211)	(18,211)	(18,599)
	Total Other Financing Sources (Uses)	(15,093)	(16,555)	(18,211)	(18,211)	(18,599)

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

FY2023	FY2024 Estimated	FY2025 Budgeted
\$341,339	\$399,149	\$414,550

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 2025 BOARD APPROVED BUDGET

Fund: Circuit Clerk Operations & Administration

Responsible Official: LeAnn Dixon, Circuit Clerk

<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Beginning Fund Balance	83,105	98,344	89,359	118,138	118,253
Fees for Services	20,924	35,316	8,000	8,000	8,000
Total Fees Fines & Charges for Svcs	20,924	35,316	8,000	8,000	8,000
Interest on Investments	28	172	15	15	15
Total Interest	28	172	15	15	15
REVENUE TOTAL	20,952	35,488	8,015	8,015	8,015
Operation & Admin Expenses	5,714	15,694	7,900	7,900	8,000
Total Miscellaneous	5,714	15,694	7,900	7,900	8,000
EXPENDITURE TOTAL	5,714	15,694	7,900	7,900	8,000

REVENUE/EXPENDITURE ANALYSIS

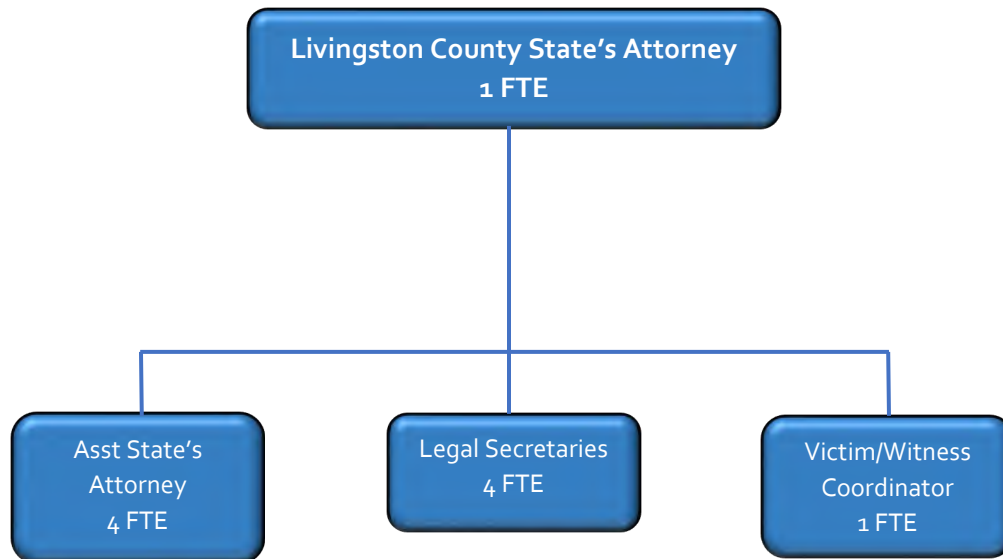
- The revenue comes from scheduled fees from the statute and County ordinance.
- Funds are to be used for items necessary to perform the duties required by the office.

FUND BALANCE

FY2023	FY2024 Estimated	FY2025 Budgeted
\$118,138	\$118,253	\$118,268

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: 10 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, criminal, civil and ordinance, 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 while we uphold our communities' ideals.

DEPARTMENT GOALS AND OBJECTIVES

- To promptly 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

ALIGNMENT TO STRATEGIC PLAN AND/OR STRETEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and Other Governments*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 310 State's Attorney

Department Official: Michael Regnier, State's Attorney

Division: Judicial

		2022	2023	2024	2024	Approved 2025
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-310-3500-3356	Asst SA Salary - Corrections	44,000	40,333	44,000	44,000	44,000
100-310-3500-3357	Asst SA Salary - Mental Hlth	4,500	4,500	4,500	4,500	4,500
100-310-3500-3414	State of IL - SA Salary	163,820	169,817	178,123	178,123	186,044
	Total State of IL Reimbursements	212,320	214,650	226,623	226,623	234,544
	State's Atty Fees from Circuit Clerk	16,855	19,223	30,000	20,000	30,000
100-310-3600-3411						
100-310-3624-0000	State's Atty Fees	6,000				
	Total Fees Fines & Charges for Svcs	22,855	19,223	30,000	20,000	30,000
	REVENUE TOTAL	235,174	233,873	256,623	246,623	264,544
100-310-4101-5001	State's Attorney Salary	186,370	193,120	200,398	200,398	206,716

Budget Line Item	Account Description	2022	2023	2024	2024	Approved
		Actual	Actual	Budget	Estimated	2025 Budget
100-310-4101-5003	Asst SA Salaries	229,232	246,700	251,030	244,108	327,024
100-310-4110-1265	Victim Coordinator Salary	35,261	39,708	43,535	43,535	44,343
100-310-4110-5015	Admin. Support Salaries	163,568	175,370	187,470	185,000	183,886
	Total Personnel Costs	614,430	654,898	682,433	673,041	761,969
100-310-4304-0000	Outsourced Services-Legal	3,997	8,017	12,000	8,000	12,000
100-310-4304-4301	Trial Expenditures	2,929	1,352	6,500	1,500	6,500
100-310-4304-4302	Appellate Services	17,000	14,000	18,000	15,000	18,000
100-310-4334-0000	Dues	2,720	2,500	3,000	3,000	4,250
100-310-4330-4330	Cellular Phones	1,800	1,700	2,000	1,800	2,400
	Total Contractual Svcs	28,445	27,569	41,500	29,300	42,650
100-310-4331-0000	Postage	2,804	3,684	3,500	3,000	3,500
100-310-4399-0000	Operating Expenses	2,130	3,812	4,500	3,800	4,000
100-310-4401-0000	Supplies & Minor Equipment	16,041	15,855	15,500	15,500	15,500
	Total Commodities	20,976	23,350	23,500	22,300	23,500
EXPENDITURE TOTAL		663,851	705,817	747,433	724,641	828,119

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, 2024, 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 FY2025 and also the increase in the State's Attorney's Salary which was given by the State of Illinois beginning July 2025.
- Contractual services consist of outsourced legal services, trial expenditures and appellate services.

PERFORMANCE INDICATORS

Indicator	FY2023 Actual	FY2024 thru June 30	FY2025 Projected
Traffic Cases (TR) Filed	2759	1650	3300
Major Traffic (MT) Filed	697	415	830

Criminal Misdemeanors (CM) Filed	195	104	208
Driving Under the Influence (DT) Filed	115	47	94
Domestic Violence (DV) Filed	57	33	66
Criminal Felony (CF) Filed	440	174	348
Juvenile Abuse & Neglect (JA) Filed	53	32	64
Juvenile Delinquency (JD) Filed	26	17	6
Jury Trials Conducted	15	10	20

* 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.

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 2025 BOARD APPROVED BUDGET**Fund: 265 Victim Coordinator**

Responsible Official: Michael Regnier, State's Attorney

<u>Account #</u>	<u>Account Description</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	2024 <u>Estimated</u>	2025 <u>Budget</u>
265-000-3300-1265	State Grant	15,675	16,263	23,250	23,250	23,250
	Total Grants	15,675	16,263	23,250	23,250	23,250
265-000-380x-1265	Interest (CD, NOW)	219	945	20	1,001	20
	Total Interest	219	945	20	1,001	20
REVENUE TOTAL		15,894	17,208	23,270	24,251	23,270
EXPENDITURE TOTAL		0	0	0	0	0
Other Financing Sources (Uses)						
265-000-4700-1100	Transfers out to General Fund	(20,900)	(18,000)	(23,000)	(23,000)	(23,000)
	Total Other Financing Sources (Uses)	(20,900)	(18,000)	(23,000)	(23,000)	(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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$23,238	\$24,489	\$24,759

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 2025 BOARD APPROVED BUDGET

Fund: 270 State's Attorney Drug Traffic

Responsible Official: Michael Regnier, State's Attorney

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
270-000-3624-1270	SA Fees	0	2,653	2,000	2,764	2,000
270-000-3624-3327	Forfeited Funds	16,824	9,771	8,000	8,000	8,000
	Total Fees Fines & Charges for Svcs	16,824	12,424	10,000	10,764	10,000
270-000-380x-1270	Interest (CD, NOW)	112	753	10	1,738	750
	Total Interest	112	753	10	1,738	750
270-000-3876-0000	SA Drug Traffic Misc		440			
	Total Miscellaneous	0	440	0	0	0

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
	REVENUE TOTAL	16,937	13,617	10,010	12,502	10,750
270-000-4600-0000	Drug Traffic Prevention Expenditures	13,310	16,014	10,000	7,500	10,000
	Total Miscellaneous	13,310	16,014	10,000	7,500	10,000
	EXPENDITURE TOTAL	13,310	16,014	10,000	7,500	10,000

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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$51,666	\$56,668	\$57,418

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 2025 BOARD APPROVED BUDGET

Fund: 271 State's Attorney Automation

Responsible Official: Michael Regnier, State's Attorney

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
271-000-3624-3422	Fines, Fees and Forfeitures	2,982	3,809	4,000	4,274	4,000
	Total Fees Fines & Charges for Svcs	2,982	3,809	4,000	4,274	4,000
271-000-380X-1271	Interest (CD, NOW)	32	224	5	527	5
	Total Interest	32	224	5	527	5
	REVENUE TOTAL	3,014	4,033	4,005	4,801	4,005
271-000-4600-0000	Judiciary and Court Related	2,688	1,998	4,000	3,004	4,000
	Total Miscellaneous	2,688	1,998	4,000	3,004	4,000
	EXPENDITURE TOTAL	2,688	1,998	4,000	3,004	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

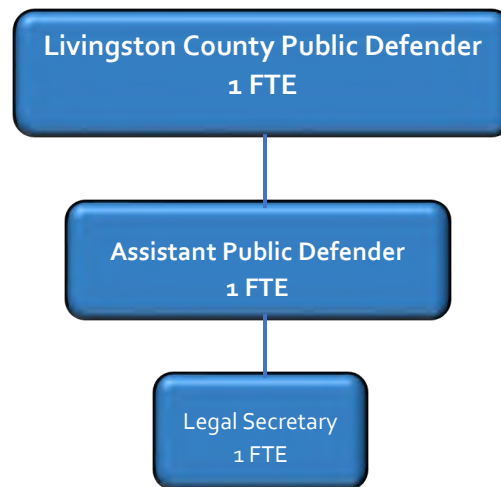
Indicator	FY2022	FY2023	FY2024 Estimated
Total Funds Collected	\$2,982	\$3,809	\$4,274
Allowable Purchases Made	\$2,688	\$1,998	\$3,004

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$17,492	\$19,289	\$19,294

MISSION STATEMENT

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



Public Defender Department Positions: 3 FTE

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

FUNCTIONS MANDATED BY STATE STATUTE

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

DEPARTMENT GOALS AND OBJECTIVES

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

FISCAL YEAR 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>Adjusted 2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-320-3300-0000	State of IL Grant		95,164			95,081	95,000
	Total Grants	0	95,164	0	0	95,081	95,000
100-320-3500-3415	State of IL-Public Defender Salary	111,379	114,977	118,450	118,450	121,279	124,036
	Total State of IL Reimbursements	111,379	114,977	118,450	118,450	121,279	124,036
100-320-3600-3409	Public Defender Fees from Circuit Clerk	18,141	15,613	30,000	30,000	12,000	30,000
	Total Fees Fine & Charges for Svcs	18,141	15,613	30,000	30,000	12,000	30,000
	REVENUE TOTAL	129,520	225,755	148,450	148,450	228,360	249,036
100-320-4101-5001	Public Defender	167,733	173,808	177,693	177,693	181,910	186,044
100-320-4101-5003	Asst Public Defender	20,013		65,000	65,000	0	75,000
100-320-4110-5015	Secretary	36,434	39,981	45,179	48,179	48,257	45,981
100-320-4120-5015	Part-time Secretary		1,506		16,889	16,889	17,784
	Total Personnel Costs	224,180	215,294	287,872	307,761	247,056	324,809
100-320-4304-0000	Legal Services	76,557	107,613	57,500	57,500	85,000	57,500
100-320-4304-3107	Legal Services - State Grant				73,963	73,963	48,000
100-320-4320-0000	Meetings-Training Travel Expenses	774	405	1,300	1,300	1,300	1,300
100-320-4334-0000	Dues	385	1,335	800	800	800	1,200
	Total Contractual Svcs	77,716	109,353	59,600	133,563	161,063	108,000

<u>Budget Line Item</u>	<u>Account Description</u>	2022	2023	2024	Adjusted	2024	Approved
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
100-320-4331-0000	Postage	503	1,114	950	950	950	950
100-320-4333-0000	Publications	436	228	1,000	1,000	1,143	1,200
100-320-4401-0000	Office Supplies	3,297	3,592	3,675	3,675	3,675	3,837
	Total Commodities	4,235	4,934	5,625	5,625	5,768	5,987
100-320-4600-3107	Other Disb-State Grant				1,229	1,229	
	Total Misc Exp	0	0	0	1,229	1,229	0
EXPENDITURE							
TOTAL		306,131	329,581	353,097	448,178	415,116	438,796

REVENUE/EXPENDITURE ANALYSIS

- The County follows Illinois State Statute 55ILCS 5/3-4007 in meeting the requirements to receive the 66 and 2/3% reimbursement of the Public Defender's salary. This revenue has increased over the last several years, as there has been a salary increase for the Public Defender.
- A grant was received from the Administrative Office of the Illinois Courts (AOIC) in FY2023 and FY2024. Although it is not certain that this will be received in FY2025, it has been budgeted in order to capture the revenue and expense accurately.

PERFORMANCE INDICATORS **

Indicator	2023 Actual	2024 thru 5/31/24	2025 Projected
Felony Cases (criminal & felony traffic)			
Filed with the Circuit Clerk (See Note 1)	440	146	350
Opened by the Public Defender Office (See Note 2)	450	145	350
Marinna Metoyer	342*	111	300
Other Assignments	108	34	50
Closed by the Public Defender Office (See Note 3)	377	181	
Misdemeanor Cases (includes DT and TR)			
Filed by the Circuit Clerk (CM, DV and DT only)	1064	473	1000
Opened by the Public Defender Office (includes TR)	356	132	350
Closed by the Public Defender Office (includes TR)	288	112	300

Indicator	2023 Actual	2024 thru 5/31/24	2025 Projected
Juvenile Delinquency Cases (filed as JD/J)			
Filed by the Circuit Clerk	27	14	25
Opened by the Public Defender Office	27	12	25
Closed by the Public Defender Office	12	2	20
Juvenile Abuse/Neglect Cases (filed as JA)			
Filed by the Circuit Clerk	53	25	50
Opened by the Public Defender Office	74**	32**	80
Closed by the Public Defender Office	30	4	30

NOTES

1. Does not include Petitions to Revoke Probation/Conditional Discharge.
2. 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 year prior.
3. Includes cases opened in previous year(s).

* Includes duplicate cases (Cases reassigned to Public Defender from part-time Assistant)

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

PUBLIC DEFENDER RECORDS AUTOMATION – FUND 275

Submitted by: Marinna Metoyer, 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 2025 BOARD APPROVED BUDGET**Fund: 275 Public Defender Records Automation**

Responsible Official: Marinna Metoyer, Public Defender

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
275-000-3625-3422	Fees	1,562	1,748	1,400	1,871	1,600
	Total Fees Fines & Charges for Svcs	1,562	1,748	1,400	1,871	1,600
275-000-3803-1275	Interest NOW	2	54	1	75	1
	Total Interest	2	54	1	75	1
REVENUE TOTAL		1,564	1,802	1,401	1,946	1,601
275-000-4600-0000	Other Disbursements	0	3,342	1,000	0	1,600
	Total Miscellaneous	0	3,342	1,000	0	1,600
EXPENDITURE TOTAL		0	3,342	1,000	0	1,600

REVENUE/EXPENDITURE ANALYSIS

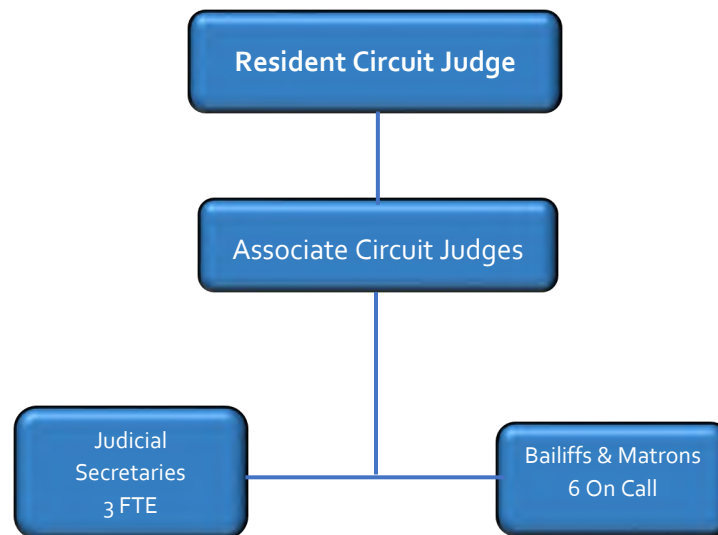
- Since this fund is fairly new, it is hard to predict the amount of fees that will be collected. FY2020 was the first full year of revenue and it was higher than anticipated. Conservatively, the fees are averaging over \$100 per month.
- Budgeted expenditures are to offset the expenses of record keeping.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$3,134	\$5,080	\$5,081

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.

DEPARTMENT 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.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal – Offer Quality Services Delivered in a Professional Manner**
- **Long Term Goal – Operate as a Cohesive Team to Achieve Collective Results**

FISCAL YEAR 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-330-3500-4319	State of IL Interpreter	655				
	Total State of IL Reimb	655	0	0	0	0
	REVENUE TOTAL	655	0	0	0	0
100-330-4110-5015	Secretaries	126,353	132,421	138,415	138,415	140,946
100-330-4120-5032	Part-time - Bailiffs	7,622	7,035	9,386	9,000	9,386
	Total Personnel Costs	133,975	139,456	147,801	147,415	150,332
100-330-4304-4303	Court Appointed Counsel	40,666	60,814	53,000	90,000	60,000
100-330-4304-4304	Special Prosecutor Fees	500	0	1,500	0	1,500
	Post-trial Evaluations &					
100-330-4305-4315	Services		0	5,000	3,000	5,000
100-330-4305-4316	Transcript Fees	3,965	9,555	3,000	3,000	3,000

100-330-4305-4317	Pre-trial Evaluations & Services	8,018	6,950	7,500	6,000	7,500
100-330-4305-4319	Interpreter Fees	2,588	0	1,000	1,000	2,000
100-330-4308-0000	Judges' Salaries - Paid to State	1,304	1,267	1,800	1,311	1,800
100-330-4309-4704	Jurors: Fees/Mileage	13,016	14,537	50,000	25,000	42,000
100-330-4309-4705	Jurors: Meals	1,524	2,275	2,000	2,500	2,000
100-330-4350-0000	Court Appointed Physician-Fitness/Insanity	42,360	34,496	30,000	30,000	30,000
	Total Contractual Svcs	113,942	129,894	154,800	161,811	154,800
100-330-4401-0000	Supplies & Equipment	14,490	13,200	10,000	10,000	10,000
100-330-4401-4753	Reporter Supplies & Minor Equipment	92	73	1,000	100	1,000
100-330-4410-0000	Books	25,458	29,172	25,000	25,000	25,000
	Total Commodities	40,041	42,445	36,000	35,100	36,000

EXPENDITURE

TOTAL	287,957	311,795	338,601	344,326	341,132

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."

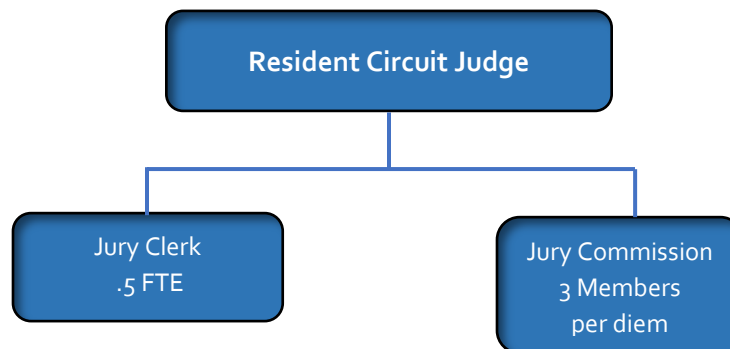
Interpreter Fees: CRIMINAL CASES: 725 ILCS 140/1: "...If the court finds the accused incapable of so understanding or so expressing himself, the court shall appoint an interpreter for the accused..." 140/3: "The courts shall determine a reasonable fee for all such interpreter services **which shall be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

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.

DEPARTMENT 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.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Department: 340 Jury Commission

Department Official: Jennifer Bauknecht, Resident Circuit Judge

Division: Judicial

		2022	2023	2024	2024	Approved
<u>Budget Line Item</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>2025 Budget</u>
100-340-4120-0000	Jury Clerk	12,882	12,517	19,313	14,000	19,313
100-340-4142-0000	Jury Commissioners per diem	282	470	750	500	750
	Total Personnel Costs	13,164	12,987	20,063	14,500	20,063
100-340-4401-0000	Supplies	6,456	5,635	8,000	6,000	8,000
	Total Commodities	6,456	5,635	8,000	6,000	8,000
EXPENDITURE TOTAL		19,621	18,622	28,063	20,500	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.

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 2025 BOARD APPROVED BUDGET

Fund: 260 Law Library

Responsible Official: Jennifer Bauknecht, Resident Circuit Judge

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
260-000-3600-1260	Law Library Fees	5,982	5,525	5,000	6,119	5,000
	Total Fees Fines & Charges for Svcs	5,982	5,525	5,000	6,119	5,000
260-000-3803-1260	Interest NOW	0	0	5	0	0
	Total Interest	0	0	5	0	0
REVENUE TOTAL		5,982	5,525	5,005	6,119	5,000
260-000-4600-0000	Law Library Costs	3,463	4,634	3,000	2,170	3,000
	Total Miscellaneous	3,463	4,634	3,000	2,170	3,000
EXPENDITURE TOTAL		3,463	4,634	3,000	2,170	3,000

**Other Financing Sources
(Uses)**

260-000-4700-1100	General Fund	(2,032)	(1,968)	(2,633)	(2,633)	(2,672)
	Total Other Financing Sources (Uses)	(2,032)	(1,968)	(2,633)	(2,633)	(2,672)

REVENUE/EXPENDITURE ANALYSIS

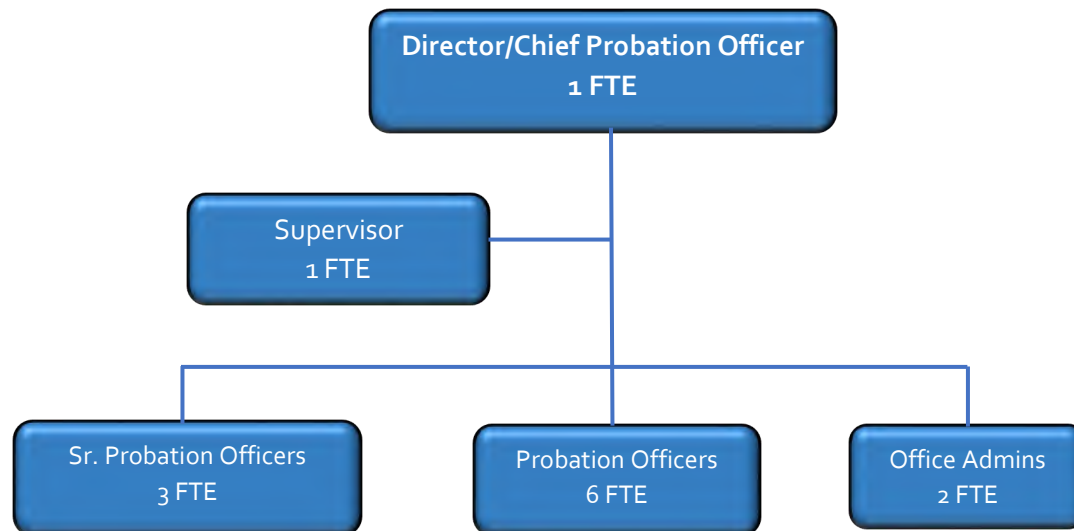
- The revenue consists of fees that are collected in court cases. This revenue has dropped significantly due to the waiver provisions in the Criminal and Traffic Assessment Act (CTAA) as well as the decrease in court filings. Revenue is expected to continue to decrease and provide only a nominal amount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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$908	\$2,224	\$1,552

MISSION STATEMENT

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



Court Services Department positions: 13 FTE

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

FUNCTIONS MANDATED BY STATE STATUTE

- **Probation Services** - Court Services primary responsibilities are to serve the courts, to take charge of and watch over persons sentenced to probation and to preserve complete and accurate records of all cases served. The Probation Department recognizes that crime is an injury which harms the victim, community and offender and that recognition drives our mission and work. Additional duties specifically required by state statute include:
- **Pre-Sentence Investigations** - Investigations of the background of a person as ordered by the Court specifically including a history of criminal involvement and other life aspects to aid the Court in judicial decision making.
- **Community Service Program** - A program of reasonable public or community service for those offenders ordered to complete public service work by the Court
- **Administrative Sanction Program** - A program of swift, certain, consistent and graduated sanctions used to address lesser and technical violations by supervised offenders that considers the risk to the community and the needs of offender in imposing correctional interventions with a goal of increasing

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

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

FUNCTIONS MANDATED BY THE COURT

- **Electronic Monitoring - Drug Testing** - Programs which utilize technology and in-person intervention to monitor for alcohol and drug use (thus presumably deterring use). Programs utilize electronic, urinalysis and breath monitoring for alcohol use and urinalysis, dermal, oral fluid and hair monitoring for drug use. All offenders on probation (as well as select offenders released on bond) are subject to monitoring.
- **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.

DEPARTMENT 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 2025.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>Approved 2025 Budget</u>
100-320-3300-0000	State of IL Grant		12,000			
	Total Grants	0	12,000	0	0	0
100-350-3500-3416	State of IL Court Svcs Salary Subsidy	26,000	24,000	24,000	24,000	24,000
100-350-3500-3417	State of IL Court Svcs Grants in Aid	511,999	539,844	551,662	551,662	560,830
	Total State of IL Reimbursements	537,999	563,844	575,662	575,662	584,830
	REVENUE TOTAL	537,999	575,844	575,662	575,662	584,830
100-350-4101-5001	Probation Director's Salary	82,638	85,876	88,812	88,812	90,241
100-350-4101-5003	Probation Supervisor Salary	65,457	70,835	76,675	76,675	77,909
100-350-4110-5013	Probation Officer Salary	428,134	476,578	497,991	494,491	509,545
100-350-4110-5015	Admin/Office Assistants	69,928	76,829	85,093	85,093	86,717
100-350-4110-5035	Overtime/Merit	4,330	9,722	4,500	4,500	4,500
	Total Personnel Costs	650,487	719,841	753,071	749,571	768,912
100-350-4305-0000	Other Prof/Tech Svcs (was equipment)	5,280	17,280	7,500	7,500	7,500
100-350-4320-0000	Meetings-Training Travel	9,183	20,224	13,000	13,000	13,000
100-350-4330-4330	Cell Phones	8,542	13,100	11,000	11,000	11,000
100-350-4342-0000	Contract/Juvenile Detention	19,796	17,763	30,000	30,000	30,000
	Total Contractual Svcs	42,800	68,367	61,500	61,500	61,500
100-350-4322-0000	Mileage	579	421	500	500	500
100-350-4331-0000	Postage	854	767	450	450	450
100-350-4401-0000	Office Supplies	6,885	8,380	7,250	7,250	7,250

Budget Line Item	Account Description						Approved
		2022	2023	2024	2024	2025	
		Actual	Actual	Budget	Estimated	Budget	
100-350-4480-0000	Uniforms	3,247	2,943	2,000	2,000	2,000	
100-350-4490-4496	Officer Reimbursement	88	150	500	200	500	
100-350-4490-4497	Other Supplies-Safety Equip	7,286	3,480	4,000	4,000	4,000	
	Total Commodities	18,939	16,140	14,700	14,400	14,700	
100-350-4600-4430	Other Disb -Veterans Court					4,000	
	Total Misc Expenses	0	0	0	0	4,000	
EXPENDITURE TOTAL		712,226	804,348	829,271	825,471	849,112	

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).
- FY2024 spending is on track with our submitted budget, with end of July spending reflecting 64.16% 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 FY2025 budget with expenditures of \$849,112, meeting the target established by the County Board. An additional \$136,350 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. Line items were increased or decreased based upon trends in that particular expenditure. Overall, although an increase from last year, the FY2025 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 FY2025.

PERFORMANCE INDICATORS

Indicator	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Estimated
Adult Investigations	79	50	76	60
Juvenile Investigations	139	135	163	180
Public Service Ordered	44,117 hrs	44,189 hrs	41,809 hrs	55,810 hrs

Note: Information for 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 2025 BOARD APPROVED BUDGET

Fund: 264 Probation Services Fees

Responsible Official: Ron Baker, Probation-Court Services Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
264-000-3600-1264	Fees - Probation	89,968	76,080	96,000	86,150	96,000
264-000-3600-3515	Fees - DV Surveillance	402	467			
264-000-3600-3516	Fees - Operations	171	80		60	
264-000-3620-3421	Fees - OOSP & JPTS	0	0			
264-000-3620-3441	Fees - Home Confine/Drug Testing	9,149	9,228		8,980	
	Total Fees Fines & Charges for Svcs	99,689	85,855	96,000	95,190	96,000
264-000-380x-1264	Interest (CD & NOW)	530	7,000	1,000	9,884	5,000
	Total Interest	530	7,000	1,000	9,884	5,000
264-000-3861-0000	Misc Revenue	4,050	126	0	120	0
264-000-3861-3860	Misc Revenue - Donations	0	0	0	0	0
	Total Miscellaneous	4,050	126	0	120	0
REVENUE TOTAL		104,269	92,981	97,000	105,194	101,000
264-000-4340-0000	Residential & Detention Alternatives	29,976	30,369	35,000	10,000	5,000
264-000-4341-0000	Client Services	67,391	39,597	34,800	34,800	84,350
264-000-4490-4300	Drug Testing	7,941	23,276	20,000	45,000	47,000
	Total Contractual Svcs	105,308	93,242	89,800	89,800	136,350
EXPENDITURE TOTAL		105,308	93,242	89,800	89,800	136,350

REVENUE/EXPENDITURE ANALYSIS

- Probation Fees are authorized by statute and collected from offenders (two types of fees are assessed – a one-time \$10 per case fee assessed on all criminal cases and a \$25 per month fee assessed of all offenders actively supervised).
- 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 \$136,350 is anticipated during CFY2025. 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 FY2025 will constitute full funding so no coverage of a salary with fees will be possible.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$196,657	\$212,051	\$176,701

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 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
101-000-3002-0000	Tort Judgment Property Tax	663,302	765,118	800,000	800,013	880,000
	Total Property Tax	663,302	765,118	800,000	800,013	880,000
101-000-380x-1101	Interest (CD, NOW)	395	3,959	300	3,030	300
	Total Interest	395	3,959	300	3,030	300
100-000-3877-0000	Miscellaneous				400	
100-000-3851-3345	Worker's Comp-Audit	533	0	0	0	0
	Total Miscellaneous	533	0	0	400	0
REVENUE TOTAL		664,230	769,077	800,300	803,443	880,300
101-000-4301-0000	Consulting Services		0			
101-000-4338-4707	Bonds	249	2,834	4,000	2,000	4,000
101-000-4338-4739	General Liability	720,002	790,909	814,400	876,195	963,815
101-000-4338-4741	Property Appraisal	0	6,200	600	0	600
	Total Contractual Svcs	720,251	799,943	819,000	878,195	968,415
101-000-4600-0000	Other Disbursements	0	2,865		12,470	
	Total Miscellaneous	0	2,865	0	12,470	0
EXPENDITURE TOTAL		720,251	802,808	819,000	890,665	968,415

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Other Financing Sources (Uses)						
101-000-3991-0000	Insurance Proceeds		3,017		27,148	
	Total Other Financing Sources (Uses)	<i>0</i>	<i>3,017</i>	<i>0</i>	<i>27,148</i>	<i>0</i>

REVENUE/EXPENDITURE ANALYSIS

- Tort Judgment & Liability is funded by a property tax levy against the assessed valuation of properties in Livingston County. This levy is continuing to increase in order to keep up with the increases in our General Liability Insurance.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$509,792	\$449,718	\$361,603

UNEMPLOYMENT INSURANCE – FUND 102

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

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Fund: 102 Unemployment Insurance

Responsible Official: Ginger Harris, Human Resources Director

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
102-000-3003-0000	Unemployment Property Tax	15,002	5,042	5,000	5,054	5,000
	Total Property Tax	15,002	5,042	5,000	5,054	5,000
102-000-380x-1102	Interest (CD, NOW)	336	4,003	400	4,000	400
	Total Interest	336	4,003	400	4,000	400
REVENUE TOTAL		15,338	9,045	5,400	9,054	5,400
102-800-4230-0000	Unemployment Insurance	4,130	20,874	13,000	4,000	13,000
	Total Personnel Costs	4,130	20,874	13,000	4,000	13,000
EXPENDITURE TOTAL		4,130	20,874	13,000	4,000	13,000

REVENUE/EXPENDITURE ANALYSIS

- Unemployment Insurance is funded by a property tax levy against the assessed valuation of properties in Livingston County. This levy was decreased in FY2023 and there has not been a need to increase the levy again since the fund balance is strong.
- The only expense paid from this fund is for Unemployment Benefits.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$144,876	\$149,930	\$142,330

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 2025 BOARD APPROVED BUDGET

Fund: 200 IMRF

Responsible Official: Ginger Harris, Human Resources Director

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
200-000-3004-0000	IMRF Property Tax	982,356	949,047	945,000	945,074	917,500
	Total Property Tax	982,356	949,047	945,000	945,074	917,500
200-000-380x-1200	Interest (CD, NOW)	4,038	49,165	3,800	50,000	3,800
	Total Interest	4,038	49,165	3,800	50,000	3,800
REVENUE TOTAL		986,394	998,212	948,800	995,074	921,300
200-000-4201-0000	IMRF & SLEP (Employer Share)	936,940	505,105	900,000	589,000	750,000
	Total Personnel Costs	936,940	505,105	900,000	589,000	750,000
EXPENDITURE TOTAL		936,940	505,105	900,000	589,000	750,000
Other Financing Sources (Uses)						
200-000-3905-1200	Reimb from PH SIPA Grant				6,000	
Total other financing sources (uses)		0	0	0	6,000	0

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 in the last few years, as there has been a decrease in the contribution rate and the fund balance is strong. If the contribution continues to increase again, the levy will go back to where it was prior to FY2022.
- The only expense is the County's contribution toward funding their responsibility of the pension. For 2025 the County's contribution rate increased from 2.04% to 3.82% for Regular IMRF and increased from 16.26% to 17.64% for SLEP IMRF (Sheriff's Law Enforcement Plan).
- Starting in FY2024, Public Health will be reimbursing the IMRF fund for IMRF expenses that are being paid by a Federal Grant – Strengthening Illinois Public Health Administration (SIPA).

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$2,348,175	\$2,760,249	\$2,931,549

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 2025 BOARD APPROVED BUDGET

Fund: 201 Social Security

Responsible Official: Diane Schwahn, Finance Director

<u>Budget Line Item</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
201-000-3005-0000	Social Security Property Tax	743,197	750,347	755,100	755,129	755,100
	Total Property Tax	743,197	750,347	755,100	755,129	755,100
201-000-380x-1201	Interest (CD, NOW)	1,217	8,356	1,200	15,000	1,200
	Total Interest	1,217	8,356	1,200	15,000	1,200
REVENUE TOTAL		744,415	758,704	756,300	770,129	756,300
201-000-420x-0000	FICA/Medicare Expense	774,085	884,418	800,000	925,839	950,000
	Total Personnel Costs	774,085	884,418	800,000	925,839	950,000
EXPENDITURE TOTAL		774,085	884,418	800,000	925,839	950,000
Other Financing Sources (Uses)						
201-000-3905-1201	Reimb from PH SIPA Grant				16,000	
	Total other financing sources (uses)	0	0	0	16,000	0

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 FY2025.
- 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 3 years.
- Starting in FY2024, Public Health will be reimbursing the Social Security fund for Social Security expenses that are being paid by a Federal Grant – Strengthening Illinois Public Health Administration (SIPA).

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$655,727	\$516,017	\$322,317

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 2025 BOARD APPROVED BUDGET

Fund: County Extension Education

Responsible Official: County Extension Education Director

<u>Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Property Taxes	148,896	148,191	149,217	149,307	149,217
Total Property Taxes	<i>148,896</i>	<i>148,191</i>	<i>149,217</i>	<i>149,307</i>	<i>149,217</i>
REVENUE TOTAL	148,896	148,191	149,217	149,307	149,217
Co-op Exten Educ Services	148,896	148,191	149,217	149,307	149,217
Total Contractual Svcs	<i>148,896</i>	<i>148,191</i>	<i>149,217</i>	<i>149,307</i>	<i>149,217</i>
EXPENDITURE TOTAL	148,896	148,191	149,217	149,307	149,217

REVENUE/EXPENDITURE ANALYSIS

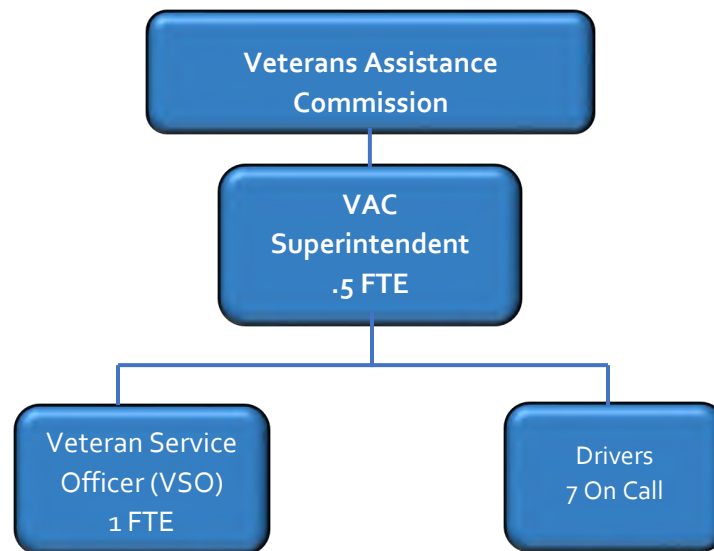
- The requested tax levy for FY2025 was \$149,217 and that is the amount that will be expended.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$0	\$0	\$0

MISSION STATEMENT

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



Veterans Assistance Department positions: 1.5 FTE

The Veterans Assistance Commission officers as of July 31, 2024 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	Cullom American Legion	Dwight VFW
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 qualified veterans, 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 2300 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.
- Provide transportation to veterans to VA healthcare appointments, and as necessary, 11th Judicial Circuit Court Veterans Treatment Court appearances.
- 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
- Complete county, state and federal training and educational requirements.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

FISCAL YEAR 2025 APPROVED BUDGET

Fund: 202 Veteran's Assistance

Responsible Official: Michael Haerr, VAC Superintendent

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
202-000-3006-0000	Real Estate Taxes	139,719	139,136	175,000	175,085	175,000
	Total Property Tax	139,719	139,136	175,000	175,085	175,000
202-000-380x-1202	Interest (CD, NOW)	319	2,549	150	2,400	1,000
	Total Interest	319	2,549	150	2,400	1,000
202-000-3820-0000	Rent				2,799	4,283
	Total Rents	0	0	0	2,799	4,283
202-000-3866-0000	Donations & Other	801	2,600	0	227	0
	Total Miscellaneous	801	2,600	0	227	0
	REVENUE TOTAL	140,840	144,285	175,150	180,511	180,283
202-000-4101-5001	Supt's Salary	45,014	31,365	35,133	34,233	36,400
202-000-4101-5003	Asst Superintendent Salary	14,028	31,057	43,065	43,065	44,850
202-000-4120-5014	Part-time Drivers	31,807	38,712	35,000	34,000	35,000
202-000-4120-5015	Part-time Secretary	7,953				
202-000-4201-0000	IMRF Expense	3,221	3,296	3,855	3,811	3,965
202-000-4203-0000	FICA Expense	7,823	7,919	8,660	8,514	8,893
202-000-4205-0000	Health Insurance		2,170	8,378	8,532	8,378
202-000-4207-0000	Life Insurance		5	19	19	19
202-000-4230-0000	State Unemployment	549	601	0	500	0
	Total Personnel Costs	110,396	115,127	134,110	132,674	137,505

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
202-000-4313-4326	Vehicle Expenses	15,702	14,783	18,000	12,000	18,000
202-000-4315-3351	Office rent	4,800	4,800	4,800	4,800	4,800
202-000-4317-4501	Service Contracts-Software		898	900	898	900
202-000-4320-0000	Education & Conventions	1,801	2,151	3,000	3,200	5,000
202-000-4330-4330	Telephone - Cel Phone	3,375	3,750	3,600	3,000	3,600
	Total Contractual Svcs	25,678	26,382	30,300	23,898	32,300
202-000-4390-0000	Vet's Emergency Assistance	550	0	1,000	0	1,000
202-000-4390-4340	Groceries/Medicine for Vets	3,277	1,962	5,000	2,500	5,000
202-000-4390-4341	Rental Assistance for Vets	9,505	3,729	12,000	2,000	10,000
202-000-4390-4342	Utility Assistance for Vets	3,322	8,462	6,000	11,000	10,000
	Total Veterans Assistance Svcs	16,654	14,153	24,000	15,500	26,000
202-000-4322-0000	Mileage	413	0	250	0	250
202-000-4331-0000	Postage	225	453	600	50	600
202-000-4399-0000	Operating Expenses	10				
202-000-4401-0000	Office supplies	1,931	2,760	4,000	3,000	4,000
	Total Commodities	2,578	3,213	4,850	3,050	4,850
202-000-4505-0000	Vehicles	25,528				
	Total Capital Outlay	25,528	0	0	0	0
	Other Disbursements-Vet					
202-000-4600-4430	Court					5,000
202-000-4699-4410	Community Outreach	820				750
202-000-4699-9999	Contingency	0	0	2,000	0	2,000
	Total Miscellaneous	820	0	2,000	0	7,750
EXPENDITURE TOTAL		181,654	158,875	195,260	175,122	208,405

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 FY2024 levy was 1.73% and the FY2025 levy will be approximately 1.57% (EAV dependent).
- Wage increases for the Superintendent and the VSO were approved by the Commission.
- The FY2025 Budget adds an expense line to cover travel and training expense for Veterans Treatment Court mentors

PERFORMANCE INDICATORS

Indicator	FY2022	FY2023	FY2024 thru 6/30/24
Number of people contacting VAC for assistance/information	2010	3058	1453
Compensation benefits obtained from the VA for area Veterans *	n/a	\$344,953	\$485,795
Number of Veterans receiving rent assistance	12	5	2
Number of Veterans receiving utility assistance	14	18	15
Number of Veterans receiving grocery assistance	26	22	14
Number of Veterans transported to VA hospitals & clinics	507	509	258
Total trips to VA	370	386	198
Total hours for drivers	2235	2324.36	1133.25
Total wages for drivers	\$31,916	\$38,455	\$18751.12
Total mileage for vehicles	61,293	59,708	31,476
Total vehicle expenses	\$15,702	\$14,783	\$6,388.52

Beginning in 2023, emails and faxes were not counted in the contacts for assistance/information as in previous years. We will only be counting walk-ins, appointments, phone calls, visits to nursing homes, hospitals and veterans' treatment court interactions.

*These compensation benefits are paid from the VA (US Department of Veterans Affairs) directly to the veteran. The software that tracks this was not purchased until the end of FY2022.

FUND BALANCE

FY2023	FY2024 Estimated	FY2025 Budgeted
\$137,863	\$143,252	\$115,130

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.

ALIGNMENT TO STRATEGIC PLAN AND/OR STRATEGIC PRIORITIES

- **Long Term Goal** – *Offer Quality Services Delivered in a Professional Manner*
- **Long Term Goal** – *Operate as a Cohesive Team to Achieve Collective Results*
- **Long Term Goal** – *Partner for Success with our Citizens, Businesses, Community Organizations, and other Governments*

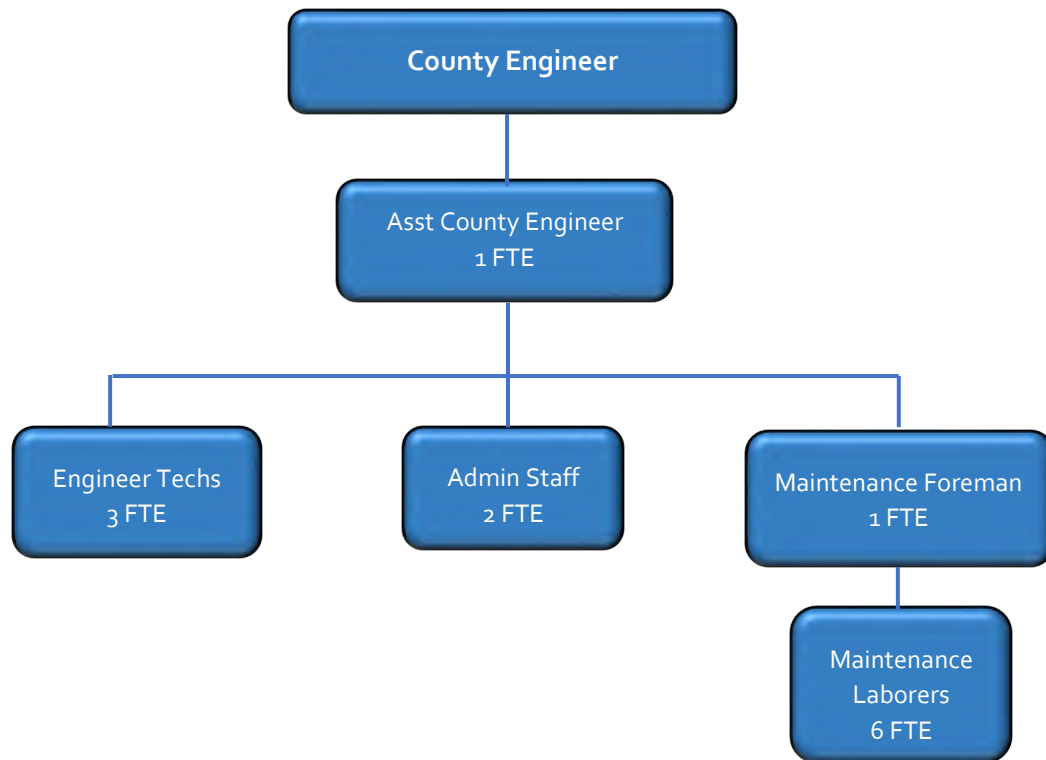
PERFORMANCE INDICATORS

Indicator	2022 Actual	2023 Actual	2024 Estimated	2025 Projected
Pavement Striping*	199 Miles	199 Miles	199 Miles	199 Miles
Sealcoat	20 Miles	20 Miles	20 Miles	20 Miles
Hot Mix Asphalt Overlay	7.4 Miles	9.6 Miles	8.5 Miles	4.9 Miles
Bridge Replacements/Rehabilitation	5	5	7	6

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

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

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 2025 BOARD APPROVED BUDGET

Fund: 220 County Highway

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
220-000-3012-0000	County Highway Property Tax	802,844	839,718	906,992	907,065	940,000
	Total Property Tax	802,844	839,718	906,992	907,065	940,000
220-000-3662-7900	Highway Permit Fees	32,280	24,480	25,000	35,000	25,000
220-000-3662-7901	Township Engineering - Roads	211,400	207,910	230,000	200,000	175,000
220-000-3662-7902	Township Engineering - Bridges	76,153	92,281	60,000	50,000	50,000
	Total Fees Fines & Charges for Svcs	319,833	324,671	315,000	285,000	250,000
220-000-3801-1220	Interest CD	1,398	8,717	7,500	18,000	10,000
220-000-3803-1220	Interest NOW	206	242	200	200	200
	Total Interest	1,604	8,959	7,700	18,200	10,200
220-000-3820-7504	MFT Equipment Rental	100,000	175,000	175,000	175,000	175,000
220-000-3868-0000	Miscellaneous	1,509	128	3,000	3,000	3,000
220-000-3868-3309	Reimbursement from Other Agencies	19,663	26,466	50,000	30,000	30,000
220-000-3868-7003	Sale of Used Equipment	23,300	0	15,000	20,000	15,000
220-000-3991-0000	Insurance Proceeds		972			
	Total Miscellaneous	144,471	202,565	243,000	228,000	223,000
	REVENUE TOTAL	1,268,752	1,375,914	1,472,692	1,438,265	1,423,200
220-000-4110-xxxx	FT Salaries - Office Staff	328,919	350,190	365,000	365,000	375,000
220-000-4110-5018	FT Salaries - Day Labor Wages	265,947	254,144	275,000	275,000	280,000
220-000-4120-5017	PT Salaries - Eng & Techs	4,261	0	6,000	0	6,000
220-000-4120-5018	PT Salaries - Day Labor Wages	157	296	500	500	500
220-000-4205-0000	Health Insurance Premiums	89,471	87,844	120,000	100,000	110,000
	Total Personnel Costs	688,755	692,474	766,500	740,500	771,500
220-000-4329-0000	Contractual Services	53,095	32,093	200,000	125,000	200,000
220-000-4433-0000	Office/Shop Utilities	22,904	24,657	45,000	45,000	45,000
	Total Contractual Svcs	75,999	56,751	245,000	170,000	245,000
220-000-4313-4323	Repair of Equipment	164,949	81,067	100,000	100,000	100,000
220-000-4313-7500	DL Materials for Road Repair	26,878	15,931	20,000	20,000	20,000
220-000-4313-7501	Repair of Bridges & Culverts	10,721	7,973	25,000	25,000	25,000
220-000-4399-7002	Operating Exp-Gas/Oil/Grease	92,957	77,383	90,000	90,000	90,000

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
220-000-4401-0000	Office Supplies	2,347	1,043	2,000	2,000	2,000
	Total Commodities	297,851	183,398	237,000	237,000	237,000
220-000-4313-4320	Buildings/Grounds Maint	5,693	85,636	90,000	90,000	150,000
220-000-4500-4323	Purchase New Equipment	366,217	285,239	300,000	300,000	275,000
220-000-4504-4602	Computer Equipment Costs	11,609	4,121	15,000	15,000	15,000
	Total Capital Outlay	383,518	374,996	405,000	405,000	440,000
220-000-4699-0000	Miscellaneous	9,893	10,057	14,000	14,000	14,000
	Total Miscellaneous	9,893	10,057	14,000	14,000	14,000
EXPENDITURE TOTAL		1,456,017	1,317,676	1,667,500	1,566,500	1,707,500

REVENUE/EXPENDITURE ANALYSIS

- The Highway fund is a property tax levy fund which accounts for 72% of the projected revenue for FY2025. 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 FY2023.
- 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 a mid-sized hydraulic excavator. FY2025 has increased slightly from Capital Outlay in FY2024 because the office building is in need of a new roof. The new roof will be a standing seam metal roof that matches the roof of the new maintenance building.
- Miscellaneous Expenses include advertising, postage & UPS charges, drug & alcohol testing, union clothing allowance, membership dues and mileage.

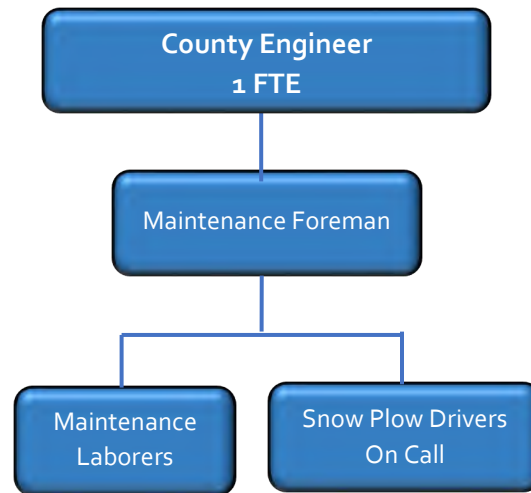
FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$1,250,264	\$1,122,029	\$837,729

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

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 2025 BOARD APPROVED BUDGET

Fund: 221 County Motor Fuel Tax

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	2024 <u>Estimated</u>	2025 <u>Budget</u>
221-000-3020-1221	State of Illinois - Cty MFT	1,193,916	1,279,234	950,000	1,000,000	1,000,000
	Total Other Taxes	1,193,916	1,279,234	950,000	1,000,000	1,000,000
221-000-3300-0000	State of Illinois - Grant	498,406				
	Total Grants	498,406	0	0	0	0
	Reimbursements Other					
221-000-3500-3438	Agencies	61,906	63,369	64,831	64,831	66,125
	Total State of IL Reimb	61,906	63,369	64,831	64,831	66,125
221-000-3800-1221	Interest Earned (IL Funds)	22,620	84,695	50,000	110,000	90,000
221-000-3801-1221	Interest Earned (CD)	947	4,257	5,000	0	1,000
221-000-3803-1221	Interest Earned (NOW)	104	191	200	150	150
	Total Interest	23,670	89,144	55,200	110,150	91,150
221-000-3869-0000	Miscellaneous	8,379	6,342	10,000	10,000	10,000
	Total Miscellaneous	8,379	6,342	10,000	10,000	10,000
	REVENUE TOTAL	1,786,279	1,438,088	1,080,031	1,184,981	1,167,275
	FT Salaries - County					
221-000-4101-5001	Engineer	123,518	126,489	129,662	129,662	132,250
221-000-4110-5017	FT Salaries - Eng & Techs	0	0	10,000	0	10,000
221-000-4110-5018	FT Salaries-Day Labor	200,893	232,515	230,000	245,000	250,000
221-000-4120-5018	PT Salaries - Day Labor	4,481	2,111	10,000	2,000	10,000
	Total Personnel Costs	328,891	361,115	379,662	376,662	402,250
221-000-4300-7105	Design & Constr Engineer	0	0	10,000	0	10,000
221-000-4550-7410	Construction: Surface	0	0	500,000	0	600,000
221-000-4550-7501	Construction: Bridge/Culvert	0	0	500,000	0	600,000
221-000-4550-7320	GM Bit. Seal Coat HFE/AC					
	Oil	287,787	289,375	300,000	286,000	300,000
221-000-4550-7321	GM Seal Coat CA-14/16	151,730	126,547	135,000	152,000	135,000
	Agg.					
	Total Contractual Svcs	439,517	415,922	1,445,000	438,000	1,645,000
221-000-4500-7401	Right-of-Way	0	0	2,000	0	2,000
	GM CA-6/10 Agg.					
221-000-4550-7301	Purchases	25,127	26,008	30,000	30,000	30,000
	GM CA-14/16 Agg. FOB					
221-000-4550-7302	Quarry	3,870	5,663	15,000	15,000	15,000
	GM Riprap (3 or 4) FOB					
221-000-4550-7304	Quarry	2,940	4,743	10,000	10,000	10,000
	GM Rock Salt for Ice					
221-000-4550-7305	Control	35,230	50,782	50,000	50,000	60,000

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
221-000-4550-7308	GM Paint Pavement Marking	84,400	90,986	105,000	85,000	100,000
221-000-4550-7312	GM Traffic Signs/Faces	7,092	8,225	35,000	15,000	35,000
221-000-4550-7313	GM Wood Sign Posts	9,399	0	0	0	0
221-000-4550-7317	GM Steel Culverts/Bands	7,580	16,071	30,000	40,000	40,000
	Total Commodities	175,638	202,478	277,000	245,000	292,000
221-000-4550-3107	State of IL Grant Program	977,973	61,971	430,000	440,000	0
	Total Capital Outlay	977,973	61,971	430,000	440,000	0
221-000-4315-4323	Rent-Equipment	100,000	175,000	175,000	175,000	175,000
221-000-4601-0000	Bank Fee Disbursement	20	(20)			
	Total Miscellaneous	100,020	174,980	175,000	175,000	175,000
EXPENDITURE TOTAL		2,022,040	1,216,466	2,706,662	1,674,662	2,514,250

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.
- 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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$2,324,717	\$1,835,036	\$488,061

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 2025 BOARD APPROVED BUDGET**Fund: 222 County Aid to Bridges**

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
222-000-3016-0000	County Aid to Bridges Property Tax	401,417	447,134	503,884	503,925	556,000
	Total Property Tax	401,417	447,134	503,884	503,925	556,000
222-000-3801-1222	Interest Earned (CD)	1,476	17,404	5,000	25,000	5,000
222-000-3803-1222	Interest Earned (NOW)	92	157	150	150	150
	Total Interest	1,568	17,561	5,150	25,150	5,150
	REVENUE TOTAL	402,985	464,695	509,034	529,075	561,150
222-000-4300-7105	Design & Construction Engineering	114,699	115,677	275,000	225,000	275,000
222-000-4550-7405	Day Labor Construction	46,142	87,091	100,000	80,000	100,000
	Total Contractual Svcs	160,841	202,769	375,000	305,000	375,000
222-000-4550-7415	Construction: Bridges/Culverts	152,766	190,804	775,000	500,000	600,000
	Total Capital Outlay	152,766	190,804	775,000	500,000	600,000
	EXPENDITURE TOTAL	313,607	393,573	1,150,000	805,000	975,000

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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$772,349	\$496,424	\$82,574

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 2025 BOARD APPROVED BUDGET**Fund: 223 County Federal Aid Matching**

Responsible Official: Clay Metcalf, County Engineer

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
223-000-3017-3013	Federal Aid Matching Property Tax	401,417	447,134	503,884	503,925	556,000
	Total Property Tax	401,417	447,134	503,884	503,925	556,000
223-000-3801-1223	Interest Earned (Investments)	3,310	42,997	10,000	50,000	25,000
223-000-3803-1223	Interest Earned (NOW)	117	149	100	100	100
	Total Interest	3,427	43,146	10,100	50,100	25,100
223-000-3875-3309	Match Tax Misc-Reimb from Other Agencies		197,399			
	Total Miscellaneous	0	197,399	0	0	0
	REVENUE TOTAL	404,845	687,679	513,984	554,025	581,100
223-000-4300-7105	Design & Construction Engineering	60,283	47,613	200,000	100,000	200,000
	Total Contractual Svcs	60,283	47,613	200,000	100,000	200,000
223-000-4550-7410	Construction: Surface	389,136	608,835	650,000	500,000	650,000
223-000-4550-7415	Construction: Bridges/Culverts	0	0	850,000	400,000	450,000
	Total Capital Outlay	389,136	608,835	1,500,000	900,000	1,100,000
	EXPENDITURE TOTAL	449,418	656,447	1,700,000	1,000,000	1,300,000

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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$1,217,073	\$771,098	\$52,198

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 2025 BOARD APPROVED BUDGET**Fund: 225 Road Use Agreement**

Responsible Official: Clay Metcalf, County Engineer

Account #	Account Description	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	2024 <u>Estimated</u>	2025 <u>Budget</u>
225-000-380x-1225	Interest Earned (CD, MM)	1,024	7,988	4,000	10,000	8,000
225-000-3803-1225	Interest Earned (NOW)	4	16	50	50	50
	Total Interest	1,027	8,003	4,050	10,050	8,050
	REVENUE TOTAL	1,027	8,003	4,050	10,050	8,050
	Construction: Surface	0	0	295,000	0	300,000
	Construction: Bridges/Culverts	0	0	0	0	0
	Total Capital Outlay	0	0	295,000	0	300,000
	EXPENDITURE TOTAL	0	0	295,000	0	300,000

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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$303,857	\$313,907	\$21,957

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."

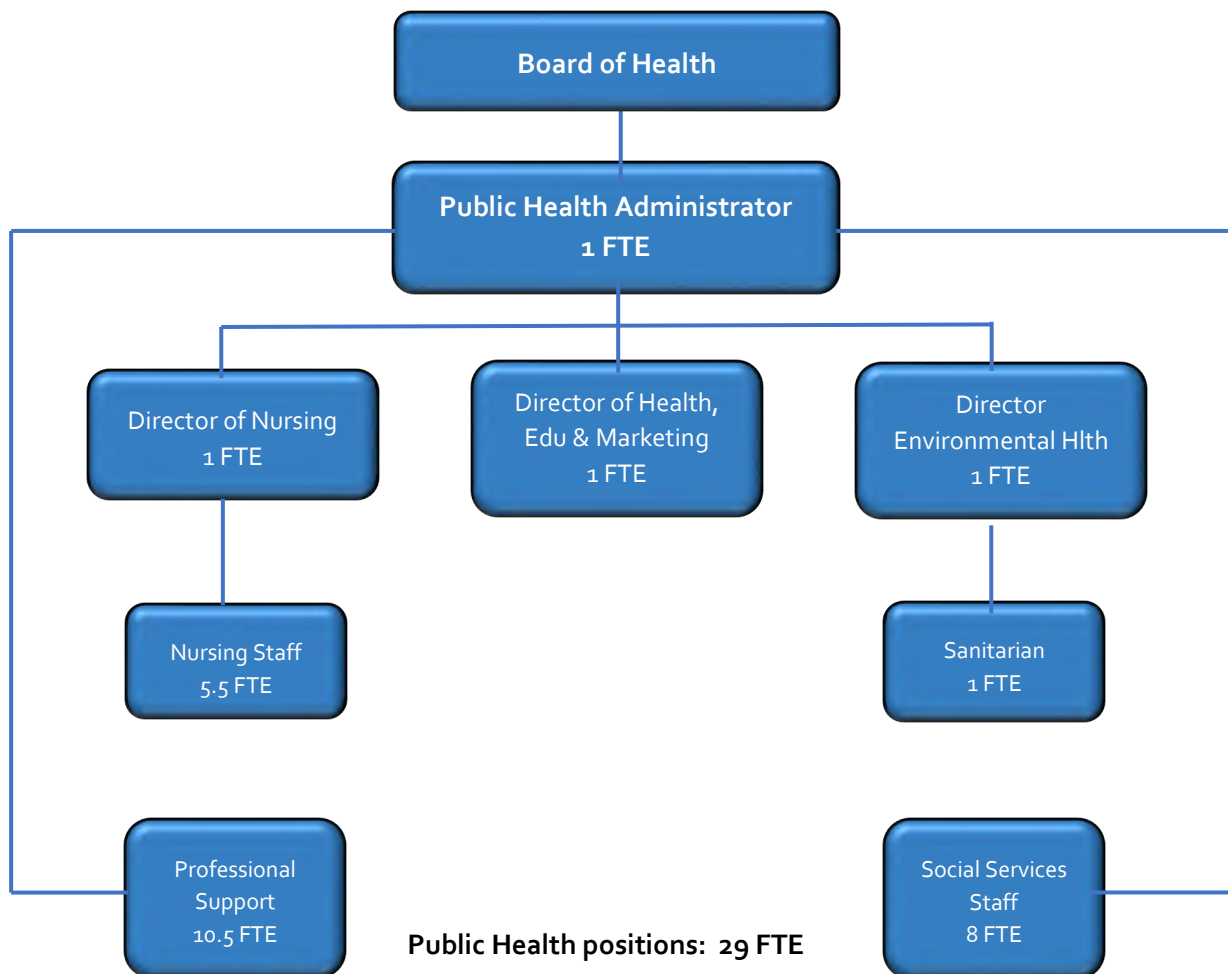
Public Health Board

Appointee

MaLinda Hillman, President
Armin Groom, Secretary
Dr. Katherine Austman
Dr. Andrew Jordan
Jeanne Elliott
Patricia Platz
Dr. John M. Rinker

Term Expires

June 2026
June 2026
June 2027
June 2026
June 2027
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 2025 BOARD APPROVED BUDGET

Fund: 230 Public Health

Responsible Official: Erin Fogarty, Public Health Administrator

<u>Account/Program Description</u>	<u>2022 Actual</u>	<u>2,023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
County Health Property Tax	428,938	459,060	505,093	505,138	545,000
Total Property Tax	428,938	459,060	505,093	505,138	545,000
Interest on Investments	1,525	8,279	1,400	1,400	1,400
Total Interest (CD, NOW)	1,525	8,279	1,400	1,400	1,400
Better Birth Outcomes	64,170	85,220	88,200	88,200	88,200
Community Care/ECIAAA (CCU)	112,852	99,492	175,000	175,000	106,800
CCU - Census					
CCU - ESS	26,077	6,396	17,250	17,250	0
CCU - IT					
CCU Workforce	79,202	151,340			
Comprehensive Health-Lead	13,100	18,805	19,900	19,900	31,000
Comprehensive Health-Local Health Protection	48,811	94,613	100,000	100,000	85,000
Comprehensive Health-Opioid					3,000
Comprehensive Health-Safe Drinking Water	538	638	650	650	600
Comprehensive Health-Tanning	300	200	550	550	500
Comprehensive Health-Tick Surveillance			4,125	4,125	8,000
Comprehensive Health-Vector	15,681	18,794	17,397	17,397	17,347
COVID Response	55,502	48,566	0	0	
COVID Vaccination		139,900			
Contact Tracing	84,753	0	0	0	
Crisis Grant	63,841	62,426			
Early Period Screening Diagnosis (EPSDT)	40,326	54,080	24,402	24,402	49,900
Family Case Management/HRIF	89,765	109,257	110,770	110,770	110,770
youthcare	25,463	25,407	25,407	25,407	25,407
Family Planning Program	74,085	64,395	108,600	108,600	88,600
Grants In Kind WIC Coupons VFC Vaccines	59,425	35,020	350,000	350,000	350,000
IDHS-DEC (Healthy Families Illinois)	217,943	286,303	370,220	370,220	388,731
IL Breast & Cerv Cancer	66,082	70,183	90,665	90,665	0
IL Tobacco Free Communities	20,340	22,925	22,364	22,364	22,364
Local Health Protection Grant - Narcan	392				
Mass Vaccination Clinic	197,600	(76,314)			
Influenza Vaccine Promotion	11,843				
Oral Health Grant	0	1,384	8,000	8,000	0
Peer Counseling	13,958	13,718	14,193	14,193	0
Potential Grants	0	0	100,000	100,000	100,000
Public Health Emergency Preparedness	43,766	53,407	46,181	46,181	46,181

<u>Account/Program Description</u>	<u>2022 Actual</u>	<u>2,023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Respiratory Surveillance and Outbreak Response					140,000
School Based Health Center/PTHS Fees	98,357	99,721	124,819	124,819	117,900
SIPA			350,000	350,000	69,434
Vision & Hearing program	37,744	28,218	34,950	34,950	37,950
Women, Infants & Children (WIC)	104,940	124,869	114,294	114,294	128,148
Total Grants	1,666,857	1,638,960	2,317,937	2,317,937	2,015,832
Environmental Health	50,909	54,199	60,447	60,447	57,200
CHCP - PH Nursing FY20	960	5,340	6,500	6,500	0
Immunization Clinics	158,296	203,597	231,900	231,900	226,000
Other Clinics STD/Women/Physicals	23,148	23,796	30,550	30,550	23,185
TB Clinic	22,000	22,000	22,000	22,000	22,000
Wellness Clinic - separated from other clinics	67,879	72,031	75,600	75,600	79,316
Total Fees Fines & Charges for Svcs	323,192	380,962	426,997	426,997	407,701
Donations	10,415	18,097	14,000	14,000	15,000
Hubert Estate	5,686	5,366	5,400	5,400	7,000
Humiston Trust	21,000	0	0	0	
Miscellaneous	412	211	1,000	1,000	10,000
SBHC Transfer In From Humiston Trust	15,981	35,212			
Total Miscellaneous	53,494	58,886	20,400	20,400	32,000
REVENUE TOTAL	2,474,006	2,546,146	3,271,827	3,271,872	3,001,933

<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Personnel	1,504,447	1,590,505	2,002,305	2,002,305	1,785,564
Health & Life Insurance	192,538	209,753	255,782	255,782	224,776
Total Personnel Costs	1,696,984	1,800,258	2,258,087	2,258,087	2,010,340
Contractual, R&M	70,218	65,000	153,938	153,938	78,174
Audit	1,595	1,645	2,000	2,000	2,200
Rent for H&E Building	54,500	54,500	55,500	55,500	55,500
Copier Lease Maintenance	9,656	9,747	8,415	8,415	10,828
Dues/Training	8,631	13,812	113,767	113,767	36,086
Telephone	24,129	29,590	26,193	26,193	27,678
Advertising	3,022	452	4,400	4,400	900
Total Contractual Svcs	171,750	174,746	364,213	364,213	211,366
Computer Hardware & Software	23,144				
Maintenance & Repairs		21,583			
Meals Lodging Mileage	46,815	52,003	38,472	38,472	46,581

<u>Account Description</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	2024 <u>Estimated</u>	2025 <u>Budget</u>
Office Supplies & Environmental Supplies	95,689	139,963	145,246	145,246	107,388
Postage	7,201	8,251	6,143	6,143	11,122
Printing/Educational Materials	10,020	26,661	5,914	5,914	42,354
Vaccines	125,548	160,191	122,500	122,500	165,000
Nurse Supplies	10,904	13,239	10,480	10,480	9,720
WIC Food Instruments VFC vaccines	55,892	23,457	350,000	350,000	350,000
*Grants in Kind WIC FI VFC vac H1N1					
Total Operating Expenses	375,214	445,348	678,755	678,755	732,165
Equipment	6,899				
Total Capital Outlay	6,899	0	0	0	0
Humiston Transfer	15,981	35,212	0	0	0
Contingency			10,000	10,000	10,000
TB Administration	0	0	0	0	0
Donations/Misc	20,600	15,014	20,810	20,810	38,460
Miscellaneous	3,500	3,000	5,000	5,000	3,000
Total Miscellaneous	40,081	53,226	35,810	35,810	51,460
EXPENDITURE TOTAL	2,290,928	2,473,579	3,336,865	3,336,865	3,005,331

REVENUE/EXPENDITURE ANALYSIS

- Revenue to operate the public health department comes from a variety of sources. In 2023, grants provided 57% of the revenue, tax levy provided 19%, and fees for services provided 20% 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 2023, personnel accounted for 67% 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. 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 20%. 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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$2,103,538	\$2,038,545	\$2,035,147

PERFORMANCE INDICATORS

Indicator	FY2019	FY2020	FY2021	FY2022	FY2023
CCU # of assessments/reassessments	248	193	235	226	289
CCU # of Choices for Care screens	446	377	466	405	389
Communicable Disease Cases	133	2,361	4,192	6,353	1,313
Communicable Disease Investigations	58	2,373	4,202	6,440	1,397
Family Case Management average monthly caseload	148	154	144	120	96
Better Birth Outcomes average monthly caseload	20	24	22	22	19
Healthworks (formerly Youthcare) average monthly caseload	28	20	29	27	22
Family Planning client visits	657	595	475	517	562
Family Planning client encounters	1,434	988	918	946	1,094
Health Education programs	65	42	52	78	77
Healthy Families average monthly caseload	37	33	33	33	26
Public Health Nursing visits	490	300	186	186	141
Illinois Breast & Cervical Cancer program caseload	50	48	50	42	44
Immunizations - Adult given	2,194	2,288	1,685	1,949	2,003
Immunizations – Childhood given	1,205	1,035	821	855	590
Immunizations – COVID 19	0	0	24,031	4,787	475
International Travel Consultations	83	43	54	39	49
Public Health clinic visits – Physicals	124	30	34	33	43
School Based Health Center visits	4,177	3,615	5,798	6,179	4,093
STI client visits	129	86	83	97	60
Smoking cessation –enrolled in program	n/a	n/a	n/a	n/a	18
Vision & hearing screenings	5,453	4,129	6,400	6,430	5,646
Client served in Wellness clinic	1,151	322	871	914	946
WIC average monthly caseload	384	454	364	370	393

Indicator	FY2019	FY2020	FY2021	FY2022	FY2023
Women's Clinic visits	168	150	152	126	87
Septic Permits issued	24	32	37	48	61
Water samples received (non-Community)	18	10	13	1	5
Well Permits issued	16	18	20	22	16
Food Inspections	358	340	332	366	333
Temporary Food Inspections	64	0	66	47	65
Tanning Facility Inspections	3	0	2	3	1
Solid Waste/Nuisance Inspections	22	13	10	14	13
WNV mosquito pools tested	30	86	46	31	41
Sanitary Surveys completed	4	3	3	4	2
Liquor Compliance Inspections	86	N/A	N/A	N/A	N/A

MISSION STATEMENT

The purpose of the Livingston County TB program is to minimize or eliminate the incidence and prevalence of tuberculosis through education, surveillance, screening, treatment, and management of cases in contact.

TB Board**Appointee**

Dr. Andrew Jordan, President

Dr. Katherine Austman, Secretary

MaLinda Hillman, RN, BSN

Term Expires

June 2026

June 2027

June 2026

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 2025 BOARD APPROVED BUDGET

Fund: 232 TB

Responsible Official: Erin Fogarty, Public Health Administrator

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
232-000-3019-0000	TB Property Tax	27,004	26,934	27,000	27,092	27,000
	Total Property Tax	27,004	26,934	27,000	27,092	27,000
232-000-366x-xxxx	Fees	958	821	1,300	1,300	715
	Total Fees Fines & Charges for Svcs	958	821	1,300	1,300	715
232-000-3803-1232	Interest (NOW)	29	30	30	30	30
	Total Interest	29	30	30	30	30
REVENUE TOTAL		27,992	27,785	28,330	28,422	27,745
232-000-4315-0000	Administrative Fees/Rent	22,000	22,000	22,000	22,000	22,000
232-000-4351-0000	Physician Svcs	3,900	3,900	3,900	3,900	3,900
232-000-4352-8418	Lab Fees-Hospital	0	0			1,000
	Total Contractual Svcs	25,900	25,900	25,900	25,900	26,900
232-000-4401-0000	Office Supplies	0	0	0	0	0
232-000-4450-0000	Medical Supplies	851	985	1,000	1,000	0
232-000-4504-0000	Equipment	0	0	0	0	0
232-000-4699-0000	Misc Exp	0	275	0	0	275
	Total Commodities	851	1,260	1,000	1,000	275
EXPENDITURE TOTAL		26,751	27,160	26,900	26,900	27,175

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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$66,682	\$68,204	\$68,774

PERFORMANCE INDICATORS

Indicator	FY2019	FY2020	FY2021	FY2022	FY2023
T.B. skin tests done	127	101	119	93	91
X-rays completed	1	2	2	0	2
Patients placed on medications	2	1	1	1	1
Active TB cases	0	0	0	0	0

MISSION STATEMENT

To assure that a comprehensive and coordinated community-based system of effective and efficient mental health, developmental disability and substance abuse services is available and accessible to all the residents of Livingston County in need of such services.

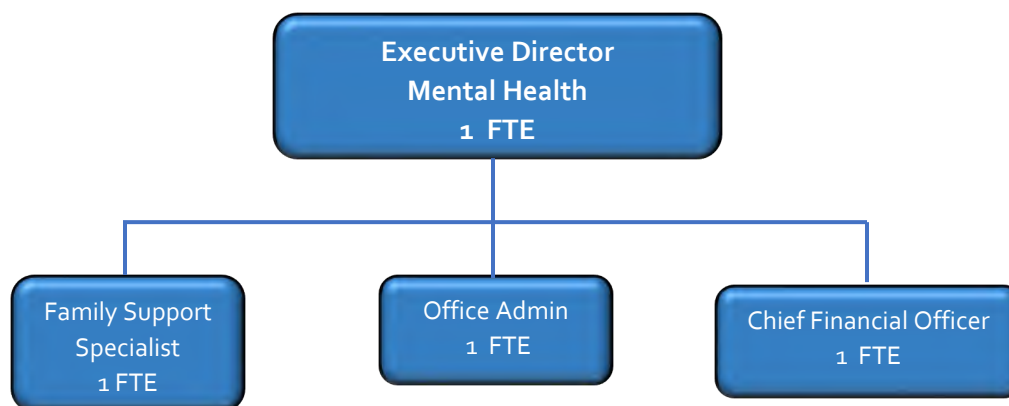
Mental Health 708 Board

Appointee

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

Term Expires

June 2027
June 2028
June 2026
June 2026
June 2028
June 2028
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 2025 BOARD APPROVED BUDGET

Fund: 240 Mental Health 708 Board

Responsible Official: Taylor Hartman, Executive Director

<u>Account #</u>	<u>Account Description</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Budget</u>	2024 <u>Estimated</u>	2025 <u>Budget</u>
240-000-3007-0000	708 Board Property Tax	908,544	884,008	889,065	889,071	889,065
	Total Property Tax	908,544	884,008	889,065	889,071	889,065
240-000-380x-1240	Interest (CD, NOW)	354	15,926	1,200	1,200	1,200
	Total Interest	354	15,926	1,200	1,200	1,200
240-000-3101-0000	RFP Medicaid	7,356	36,074	0	0	0
240-xxx-3658-3208	Case Coordination	0	0	0	0	0
	Total Grants	7,356	36,074	0	0	0
	Livingston Co Comm on					
240-510-3658-3206	Youth	58,117	65,676	86,593	86,593	86,000
240-530-3658-3207	377 Prog Admin	96,587	97,474	0	0	0
	Total Fees Fines & Charges for Svcs	154,703	163,150	86,593	86,593	86,000
240-000-3820-0000	Rent	2,400	3,600	3,600	3,600	3,600
	Total Rent	2,400	3,600	3,600	3,600	3,600
240-000-3872-0000	Miscellaneous	390	292	0	0	0
	Total Miscellaneous	390	292	0	0	0

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
	REVENUE TOTAL	1,073,746	1,103,050	980,458	980,464	979,865
240-xxx-4110-0000	Staff Salaries	185,156	186,888	124,883	124,883	116,881
240-xxx-42xx-0000	Staff Benefits	36,571	40,813	35,499	35,499	35,499
	Total Personnel Costs	221,727	227,701	160,382	160,382	152,380
240-xxx-4315-0000	Lease/Rent	6,500	6,500	3,445	3,445	3,445
240-xxx-4320-0000	Meetings Training Travel	0	5	250	250	300
240-xxx-4329-0000	Contractual Services	8,271	7,102	3,180	3,180	3,710
240-xxx-4330-0000	Telephone	459				500
240-xxx-4334-0000	Professional Dues	2,488	2,425	2,400	2,400	2,400
	Total Contractual Svcs	17,717	16,031	9,275	9,275	10,355
240-xxx-4322-0000	Mileage	776	491	250	250	300
240-xxx-4331-0000	Postage	316				
240-000-4399-1240	Operating Exp 708 Board	368	367	663	663	1,090
240-000-4401-0000	Office Supplies	3,142	2,183	1,590	1,590	1,355
240-000-4504-0000	Equipment	0	0	1,179	1,179	0
	Total Commodities	4,601	3,041	3,682	3,682	2,745
240-000-4300-4110	IHR - Medicaid <i>Institute for Human</i>		28,410			
240-000-4300-xxxx	<i>Resources</i>	580,193	663,262	573,720	573,720	585,195
240-000-4300-4120	<i>Operation Snowball</i>	5,040	5,316	6,080	6,080	6,650
240-000-4300-620x	<i>Futures Unlimited Inc.</i>	146,737	68,554	204,014	204,014	204,014
240-000-4300-66xx	<i>Safe Journeys</i>	37,774	48,243	38,529	38,529	38,529
240-xxx-4341-0000	<i>Client Services</i>	4,813	5,378	5,000	5,000	5,000
	Total Purchase of Svcs (Contractual)	774,557	819,161	827,343	827,343	839,388
240-000-4699-0000	Miscellaneous	0	914	530	530	400
	Total Miscellaneous	0	914	530	530	400
	EXPENDITURE TOTAL	1,018,604	1,066,848	1,001,212	1,001,212	1,005,268

REVENUE/EXPENDITURE ANALYSIS

- 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 receives from Project Oz for their use of two offices in our area of the Health and Education building.
- The Purchase of Services line items for the agencies funded will remain the same as fiscal year 2024, except IHR requested a 2% increase and Operation Snowball requested a 10.71% increase.

- Staff Salaries have the 2% increase, as recommended by the County Board.
- The LCMHB is estimating that two employees could be interested in the additional family health benefit 50% match. This family health benefit accounts for almost an additional \$14,000 cost in the 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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$1,445,932	\$1,425,184	\$1,399,781

PERFORMANCE INDICATORS

Indicator	2023 Budgeted	2024 Budgeted	2025 Budgeted
Dollars allocated to client/community mental illness, developmental disability & substance abuse	\$844,578	\$827,343	\$839,388
% of tax levy dollars allocated to client/community mental illness, developmental disability & substance abuse	95%	93%	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	24	18	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 2027
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 2025 BOARD APPROVED BUDGET**Fund: 241 Mental Health 377 Board**

Responsible Official: Taylor Hartman, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
241-000-3008-30xx	Property Taxes	417,025	414,929	417,240	417,292	417,240
	Total Property Tax	417,025	414,929	417,240	417,292	417,240
241-000-380x-1241	Interest (CD, NOW)	145	6,476	500	500	500
	Total Interest	145	6,476	500	500	500
REVENUE TOTAL		417,170	421,406	417,740	417,792	417,740

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
241-000-4110-0000	Staff Salary	73,168	91,243	65,577	65,577	68,009
	Benefits	14,986		19,326	19,326	15,826
	Total Personnel Costs	88,154	91,243	84,903	84,903	83,835
241-000-4320-0000	Meetings Training Travel	0	0	250	250	300
241-000-4315-4190	Lease/Rent	2,470	2,470	3,055	3,055	3,055
241-000-4329-0000	Contractual	4,066	4,933	2,820	2,820	3,290
241-000-4330-0000	Telephone					500
241-000-4334-0000	Professional Dues	1,140	1,193	1,300	1,300	1,300
	Total Contractual Svcs	7,676	8,595	7,425	7,425	8,445
241-000-4322-0000	Mileage	380	380			300
241-000-4399-1241	Board Member Expenditures	190	458	250	250	910
241-000-4401-0000	Office Supplies	1,230	1,241	1,410	1,410	1,645
241-000-4504-0000	Equipment	0		1,175	1,175	0
	Total Commodities	1,800	2,080	2,835	2,835	2,855
241-000-4300-620x	<i>Futures Unlimited Inc</i>	253,239	282,322	286,212	286,212	286,212
	<i>Hospital Birth to Three</i>					
241-000-4300-420x	<i>Services</i>	0	0	20,411	20,411	18,000
241-000-4341-0000	<i>Service Development</i>	5,141	2,880	5,000	5,000	5,000
241-000-4300-420x	<i>MOSAIC</i>	12,612	11,342	14,000	14,000	20,000
	<i>Livingston County Adapted</i>					
241-000-4300-4210	<i>Recreation</i>	11,875	19,476	11,000	11,000	14,500
	Total Purchase of Svcs (Contractual)	282,867	316,019	336,623	336,623	343,712
241-000-4699-0000	Miscellaneous					353
	Total Miscellaneous	0	0	0	0	353
EXPENDITURE TOTAL		380,497	417,937	431,786	431,786	439,200

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 20.62% decrease, Mosaic is requesting a 28.57% increase, and the AIR Program is requesting a 22.73% increase.
- The percentages of tax levy dollars allocated to client/community developmental disability services/supports has increased by 1% from 2024 budget.
- The 377 Board will continue to pay their percentage of each of the expenses.
- 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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$591,878	\$577,884	\$556,424

PERFORMANCE INDICATORS

Indicator	2023 Budgeted	2024 Budgeted	2025 Budgeted
Dollars allocated to client/community mental illness, developmental disability & substance abuse	\$343,883	\$336,623	\$343,712
% of tax levy dollars allocated to client/community mental illness, developmental disability & substance abuse	82%	81%	82%
% increase/decrease in tax levy dollars	0%	0%	0%
# of Livingston County agencies supported with local tax funds	4	4	4
# of Livingston County programs supported with local tax funds	20	22	23
# 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 2025 BOARD APPROVED BUDGET

Fund: 207 Recreation Committee

Responsible Official: James Carley, County Board Chair

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
207-000-380X-1207	Interest (CD, NOW)	786	4,225	3,000	4,500	3,000
	Total Interest	0	0	0	0	0
	REVENUE TOTAL	786	4,225	3,000	4,500	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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$171,163	\$175,663	\$178,663

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 2025 BOARD APPROVED BUDGET

Fund: 209 Vehicle Replacement & Maintenance

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
209-000-380x-1209	Interest (CD, NOW)	112	142	100	1,200	100
	Total Interest	112	142	100	1,200	100
209-000-3864-0000	Vehicle Fund Misc	4,550	38		0	
209-000-3991-000	Insurance Proceeds	0	77,358	0	0	0
	Total Miscellaneous	4,550	77,396	0	0	0
	REVENUE TOTAL	4,662	77,539	100	1,200	100
209-xxx-4313-4326	Repairs & Maintenance	79,055	97,855	95,000	94,000	95,000
	Total Contractual Svcs	79,055	97,855	95,000	94,000	95,000
209-xxx-4420-0000	Fuel	179,212	167,049	185,000	168,546	185,000
	Total Commodities	179,212	167,049	185,000	168,546	185,000
209-000-4505-0000	New Vehicles	300,193	159,778	650,000	400,000	900,000
	Total Capital Outlay	300,193	159,778	650,000	400,000	900,000
	EXPENDITURE TOTAL	558,460	424,682	930,000	662,546	1,180,000
	Other Financing Sources (Uses)					
	Transfer from General Fund	47,698	43,386	50,000	52,939	50,000
	Transfer from Pontiac Host Fund	409,100	700,000	700,000	700,000	700,000
	Total Other Financing Sources (Uses)	456,798	743,386	750,000	752,939	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 FY2025 budget anticipates the replacement of eight fleet vehicles for the Sheriff's Department and two vehicles for Jail Transport.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$546,473	\$638,066	\$208,166

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 2025 BOARD APPROVED BUDGET

Fund: 211 Streator Host Agreement

Responsible Official: Diane Schwahn, Finance Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
211-000-380x-1211	Interest (CD, NOW)	4,339	33,293	10,000	30,000	10,000
	Total Interest	4,339	33,293	10,000	30,000	10,000
REVENUE TOTAL		4,339	33,293	10,000	30,000	10,000
EXPENDITURE TOTAL		0	0	0	0	0
Other Financing Sources (Uses)						
211-000-4700-1100	Transfer to General Fund	(50,468)	(39,738)	(44,700)	(22,300)	(42,000)
	Total Other Financing Sources (Uses)	(50,468)	(39,738)	(44,700)	(22,300)	(42,000)

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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$1,095,379	\$1,103,079	\$1,071,079

**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 2025 BOARD APPROVED BUDGET

Fund: 212 Bldg Maintenance & Asset Recovery

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
212-000-3300-0000	State of IL Grant	0	75,000			
	Total Grants	0	75,000	0	0	0
212-000-380x-1212	Interest (CD, MM, NOW)	3,748	8,040	100	200	100
	Total Interest	3,748	8,040	100	200	100
212-000-3862-0000	Miscellaneous	0	0	0	0	0
	Total Miscellaneous	0	0	0	0	0
	REVENUE TOTAL	3,748	83,040	100	200	100
212-000-4502-xxxx	Building Improvements Infrastructure-Hlth &			1,000,000		1,000,000
212-000-4550-4190	Education Bldg	444,138	596,720		21,647	
212-000-4593-0000	Demolition	642,793	0	0	30,000	0
	Total Capital Improvements & Outlay	1,086,930	596,720	1,000,000	51,647	1,000,000
	EXPENDITURE TOTAL	1,086,930	596,720	1,000,000	51,647	1,000,000
	Other Financing Sources (Uses)					
212-000-3900-1100	Transfer from General Fund			2,500,000	1,500,000	1,500,000
	Total Other Financing Sources (Uses)	0	0	2,500,000	1,500,000	1,500,000

REVENUE/EXPENDITURE ANALYSIS

- 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.
- The expenses will be based on our Capital Improvement Plan which is a Strategic Priority.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$85,374	\$1,533,927	\$2,034,027

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 2025 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>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
214-000-380x-1214	Interest (CD, NOW)	149	2,760	500	9,000	500
	Total Interest	149	2,760	500	9,000	500
	REVENUE TOTAL	149	2,760	500	9,000	500
214-000-4305-xxxx	Other Prof/Tech Svcs	0	0			
214-000-4304-0000	Legal Fees	0	0			
214-000-4605-xxxx	Legal Notices	396	0	0	0	0
	Total Contractual Svcs	396	0	0	0	0
217-000-4600-xxxx	Other Disbursements-	0	17,523	0	0	0
	Total Miscellaneous	0	17,523	0	0	0
	EXPENDITURE TOTAL	396	17,523	0	0	0
	Other Financing Sources (Uses)					
211-000-4700-1100	Transfer to General Fund	0	(17,892)	(15,000)	(5,488)	(16,513)
	Total Other Financing Sources (Uses)	0	(17,892)	(15,000)	(5,488)	(16,513)

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 FY2024, there are still application fees that had been treated as revenue. The amount budgeted to transfer to the General Fund is to account for these remaining funds.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$28,307	\$31,819	\$15,806

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 2025 BOARD APPROVED BUDGET

Fund: 215 Windfarm Application Fees

Responsible Official: Brittney Miller, Regional Planning-Zoning Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
215-000-380x-1215	Interest (CD, NOW)	541	6,069	2,000	10,500	6,000
	Total Interest	541	6,069	2,000	10,500	6,000
REVENUE TOTAL		541	6,069	2,000	10,500	6,000
EXPENDITURE TOTAL		0	0	0	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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$198,331	\$208,831	\$214,831

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 2025 BOARD APPROVED BUDGET

Fund: 216 Enterprise Zone

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
216-000-380x-1216	Interest (CD, MM, NOW)	3,991	18,189	500	14,150	3,000
	Total Interest	3,991	18,189	500	14,150	3,000
REVENUE TOTAL		3,991	18,189	500	14,150	3,000
216-000-4334-4713	GLCEDC - Membership Dues					
216-000-4378-4712	Economic Development	17,170	0	767,173	25,000	742,173
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	17,170	0	767,173	25,000	742,173
EXPENDITURE TOTAL		17,170	0	767,173	25,000	742,173

REVENUE/EXPENDITURE ANALYSIS

- With the exception of interest, there are no revenues anticipated to be received within this fund.
- Expense for FY2025 is a carryover of the Economic Development expense budgeted in prior years and not expended. As of September 2024, the carryover amount for economic development would be \$742,173. The GLCEDC still must receive approval of the Board prior to distribution of these funds.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$794,442	\$783,592	\$44,419

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 2025 BOARD APPROVED BUDGET

Fund: 219 National Opioid Settlement

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
219-000-3201-0000	National Opioid Recovery	25,960	68,421	0	110,631	0
	Total Grants	25,960	68,421	0	110,631	0
219-000-380x-1219	Interest (CD, NOW)	0	2,039	500	1,600	1,000
	Total Interest	0	2,039	500	1,600	1,000
	REVENUE TOTAL	25,960	70,460	500	112,231	1,000
219-000-4610-0000	Grants			76,600	76,600	100,000
	Total Miscellaneous	0	0	76,600	76,600	100,000
	EXPENDITURE TOTAL	0	0	76,600	76,600	100,000

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. A description of the programs and amounts granted is below.
- Another Request for Proposal will be released in FY2024 to County departments/divisions to present a plan for use of the funds that have been received in FY2024.

Entity	Program	Amount
Livingston County Public Health	Narcan Education & Outreach (1)	\$5,000
Livingston County Sheriff's Dept	Prescription Drug Disposal Media Campaign (2)	\$10,000
Livingston County Mental Health	Addiction Support Group (3)	\$15,600
Livingston County Mental Health	Addiction Outreach & Engagement (3)	\$5,000
Livingston County Probation	Drug Court Housing (4)	\$17,000
Livingston County Probation	Drug Court Mentorship Program (4)	\$10,000
Livingston County Probation	Drug Court Alumni Group (4)	\$2,000
Livingston County Probation	Counseling Transportation Assistance (4)	\$2,000
Livingston County Probation	Contracted transportation for Drug Court clients (4)	\$10,000

- (1) These funds have been used for involvement in Recovery Oriented Systems of Care Coalition engagement activities. This coalition is intended to bring community partners together to help build, support, and sustain recovery-focused communities. Funding has also been used for community education and outreach, particularly as it relates to Naloxone education and distribution.
- (2) This is for a media campaign for the Prescription Pill & Drug Disposal Program (P2D2) – specifically to mail a flyer that provides information about the P2D2 program.
- (3) These funds are being used by community partner IHR (Institute for Human Resources). IHR has created a Family Support Group for family members or friends who have lost someone or have concerns above their loved one's substance use and/or mental health.
- (4) Funds are being used for services provided to Drug Court clients, including housing assistance, transportation and mentoring. These funds are also being used to expand the same services plus enhanced access to substance abuse treatment to all probation department clients suffering from addiction.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$96,419	\$132,050	\$33,050

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.

Below is a listing of the award recipients and the programs that have been completed as of September 30, 2024.

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
Livingston County Clerk	Preventions in Congregate Settings	\$253,081
Grundy Livingston Kankakee Workforce Board	EMT Paramedic Training Programs	\$107,035
Livingston County Homeless Coalition	Rent, Mortgage & Utility Assistance	\$312,561
Pontiac Township High School District 90	Community Wireless Project	\$1,000,00
Futures Unlimited	Aid to Non-Profits	\$1,200,000
Livingston County Mutual Aid	First Responder Training Initiatives	\$47,945
Dwight Fire Protection District	StarCom Radio Programming	\$6,215

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

Recipient	Programs	Total Award
Livingston County (1)	Vaccine Clinics, Testing, and other miscellaneous expenses related to the pandemic across all departments & divisions	\$119,500
Livingston County Mutual Aid Association (2)	Fire Dept radios & pagers – transition to StarCom	\$298,000
Livingston County (3)	Broadband	\$1,600,000
Livingston County Public Health (4)	Drive-thru clinic	\$552,000

- (1) As of 9/30/24, the amount remaining for Livingston County to expend is \$10,654
- (2) Expenditure of the funds for Livingston County Mutual Aid has been extended due an unexpected delay in the project. The funds are obligated to be spent and the agreement was extended to December 31, 2026. The remaining amount to be spent is \$178,303.
- (3) These funds are obligated to be spent on LightUp LivCo broadband project. Payment of \$1,000,000 will be paid to Central Illinois Regional Broadband Network (CIRBN) before November 30, 2024. The remaining amount will be paid upon filing of permits.
- (4) As of 9/30/24, the amount remaining to be spent for the drive-thru clinic is \$479,113. This project is expected to be complete by November 30, 2024.

FISCAL YEAR 2025 BOARD APPROVED BUDGET

Fund: 217 American Rescue

Responsible Official: Diane Schwahn, Finance Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
217-000-3200-0000	Federal Grant	3,462,103	0	0	0	0
	Total Grants	3,462,103	0	0	0	0
217-000-380x-1217	Interest (CD, MM, NOW)	13,974	97,288	5,000	80,000	1,000
	Total Interest	13,974	97,288	5,000	80,000	1,000
	REVENUE TOTAL	3,476,077	97,288	5,000	80,000	1,000
217-000-4302-4109	Data Processing Services- County Clerk	63,270	126,540		63,270	
217-000-4317-0000	Service Contracts		5,417			
	Total Contractual Services	63,270	131,958	0	63,270	0
217-000-4490-8076	Other Supplies-COVID-19	18,384				
217-000-4504-0000	Equipment				3,830	
	Total Commodities	18,384	0	0	3,830	0
217-000-4505-0000	Vehicles		54,085			
217-000-4550-0000	Infrastructure			500,000	1,552,000	794,654
	Total Capital Outlay	0	54,085	500,000	1,552,000	794,654
217-000-4600-xxxx	Other Disbursements-	7,160	1,997			
217-000-4610-0000	Grants	2,240,441	1,580,718	2,385,211	396,435	178,303
	Total Miscellaneous	2,247,601	1,582,715	2,385,211	396,435	178,303
	EXPENDITURE TOTAL	2,329,255	1,768,758	2,885,211	2,015,535	972,957

REVENUE/EXPENDITURE ANALYSIS

- The only revenue for FY2025 will be interest.
- The budgeted expenditures are for the awarded amounts that are remaining as of September 30, 2024 and also for the interest that has accumulated since this fund was opened. In September it was agreed that the interest from this account would be used for smaller broadband projects to be approved by the Finance Committee.

FUND BALANCE

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$2,921,390	\$985,855	\$13,898

There is no goal for the fund balance of this fund. During FY2025 the goal is to have all of the fund expended, including the accumulated interest.

CAPITAL BUDGET – FY2025

During the budget process, funds are set aside to cover the costs of one-time expenses such as computer technology, furniture, building upgrades, and building repairs and equipment. Capital requests shall be submitted during the budget process by the requesting department or departments and should be goal driven to increase efficiency and/or provide for cost reduction.

The finance committee again set a cap on the amount of new spending for the FY2025 Budget. 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 FY2025 and how they were ranked by the Finance Committee.

Requesting Department	Project	Requested Amount	Rating
Finance	Financial Edge Upgrade	\$42,000	79
Information Technology	Downtown Camera System	\$200,000	79
Circuit Court	Security fence at Law & Justice Center	\$200,000	17
Jail	Body Scanner	\$48,000	59
Sheriff	In-car Cameras	\$347,770	64
Sheriff	Taser Replacement	\$139,508	47
Sheriff	Radio Maintenance Tuning	\$6,000	59
County Board	Capital Improvement Plan	\$50,000	87
Maintenance	Condenser Replacement – Water Street	\$9,000	85

APPROVED CAPITAL PROJECTS FY2025

Financial Edge Upgrade: The maintenance and support for our current financial system (Financial Edge) is being phased out. The new Financial Edge is cloud-based. This capital project is for subscriptions, migration services, user setup and training.

Downtown Camera System: This will replace the entire camera system for the downtown buildings. The current system was original to the Law & Justice Center. The software that we currently have is not being supported any longer.

Body Scanner: 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. The total cost of the body scanner is \$173,513 – only 25% of the cost is being covered by the County. The other 75% is being covered by the Resident Welfare Fund.

In-car Cameras: Replacement and update of current in-car camera systems that are no longer supported by the manufacturer.

Radio Maintenance/Tuning: Recalibrating mobile and portable radios to maintain performance levels. This project will allow the department to catch up since the maintenance had been neglected for multiple years.

Capital Improvement Plan: This project is to allow for consulting expenses to help in developing a Capital Improvement Plan.

Condenser Replacement – Water Street: The condenser unit at the Water Street building was manufactured in 1994 and has outlived its life expectancy of 20 years. This project will replace the condenser and move the disconnect switch to reduce the lineset.

Project	Department	Carryover	FY2025
L&JC ADA Compliance	County Board	100,000	
Review of Comprehensive Plan	Reg Planning	50,000	
Courthouse Stone Repair	Maintenance	19,600	
Roof Replacement Historic Courthouse	Maintenance	5,300,000	
Courthouse Step Repair	Maintenance	17,600	
Tree Removal & Replacement	Maintenance	5,500	
Condensor Replacement - Water Street Bldg	Maintenance		9,000
Capital Improvement Plan	County Board		50,000
Downtown Camera System	IT		200,000
Body Scanner (total cost to County	Jail		48,000
In-Car Camera Project - 5 year plan	Sheriff		126,000
Radio Maintenance Tuning	Sheriff		6,000
Financial Edge NXT Upgrade	Finance		42,000
		5,492,700	481,000

Transfer from Host Fund to General Fund	1,236,236
Approved Capital Requests	481,000
Cap set at \$1.7 M (maximum \$1.9M) for FY2025	Total
	1,717,236

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 2025 BOARD APPROVED BUDGET**Fund: 210 Pontiac Host Agreement**

Responsible Official: Alina Hartley, Executive Director

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
210-000-3x00-0000	Grants	7,500	245,325	310,000	112,849	200,000
	Total Grants	7,500	245,325	310,000	112,849	200,000
210-000-3655-3314	Host Agreement - Contract Payments	4,560,738	5,237,556	3,500,000	5,184,735	4,000,000
	Total Fees Fines & Charges for Svcs	4,560,738	5,237,556	3,500,000	5,184,735	4,000,000
210-000-380x-1210	Interest (CD, NOW)	121,449	507,576	50,000	475,000	125,000
	Total Interest	121,449	507,576	50,000	475,000	125,000
	REVENUE TOTAL	4,689,687	5,990,458	3,860,000	5,772,584	4,325,000
210-000-4300-4109	Aperture Card/Tract Book Scanning	42,696	2,221	33,598	0	0
210-000-4300-4788	GIS Change Detection		20,935	21,935	0	0

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
210-000-4301-0000	Consulting - Capital Improvement Plan					50,000
210-000-4301-4741	Commercial Property Appraisal	158,239	488,481		0	0
210-000-4305-0000	Other Prof/Tech Svcs (Lexipol Policy Manual)			88,669	80,415	0
210-000-4305-4142	Other Prof/Tech Svcs-Reg Planning/Zoning	0	0	50,000	0	50,000
210-000-4305-4502	Other Prof/Tech Svcs-Comp/Website			15,999	15,999	0
210-000-4305-4727	Other Prof/Tech Svcs-Investigative Exp				2,000	
210-000-4313-4325	Maint & Repairs-Radios					6,000
210-000-4313-4326	Maint & Repairs-Vehicles				819	
210-000-4502-4160	Courthouse Grounds Maintenance	1,367	0	0	0	0
210-000-4502-4165	LJC Grounds Maintenance	1,217	0	0	0	0
210-000-4504-4501	HR Timekeeping System	0	0	68,973	69,683	0
210-000-4504-4501	Financial Software	5,095	0	0	0	42,000
210-000-4504-4501	Computer Software - HR	45,747	0			
210-000-4504-4602	Computer Hardware		290,204			
	Total Contractual Svcs	254,361	801,841	279,174	168,916	148,000
210-000-4502-4160	Courthouse Stone Repair			19,600	0	19,600
210-000-4502-4160	Courthouse Step Repair			17,600	0	17,600
210-000-4502-4160	Tree Removal & Replacement			7,500	2,000	5,500
210-000-4502-4160	Courthouse Painting	10,573				
210-000-4502-4160	Courthouse Roof	35,673	61,627	3,300,000	1,000,000	5,300,000
210-000-4502-4165	Access Control LJC		26,681			
210-000-4502-4165	Chairs for Courtroom		8,721			
210-000-4502-4165	Misc Improvements LJC		32,468			
210-000-4502-4168	ERS Recovery (Chillers - PSC)	62,751		130,000	127,690	
210-000-4300-4119	Camera Replacement Jail	196,995				
210-000-4502-4168	Jail Door System		316,000			
210-000-4502-4168	Misc Improvements PSC		49,812		55,884	
210-000-4502-4168	Additional Doors at Safety Complex			20,515	19,716	
210-000-4502-4168	Duct Smoke Detectors	42,675				
210-000-4502-4168	Boiler Repair - PSC				200,000	
210-000-4502-4175	Condensor Replacement - Water St					9,000
210-000-4502-4180	Torrance Avenue	28,220				
210-000-4503-4165	Law & Justice Center Bldg Compliance	171,034	466,234	100,000	250,000	100,000
210-000-4504-0000	UPS Battery Replacement			11,000	11,000	

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
210-000-4504-0000	Body Cameras (Sheriff)			131,634	131,634	
210-000-4504-0000	Body Scanner (Jail)			107,115	0	48,000
210-000-4504-0000	Court Security Radios		15,709			
210-000-4504-0000	Portable Breathalyzer		2,395			
210-000-4504-0000	Ballistic Shields		19,999			
210-000-4504-0000	In-Car Camera Project					126,000
210-000-4504-0000	Downtown Camera Project					200,000
210-000-4550-3328	Highway Building	1,592,079	2,177,655	0	0	0
210-000-4550-4190	Emergency Repair - Health & Education Bldg				98,750	
	Total Capital Improvements & Outlay	2,140,000	3,177,301	3,844,964	1,896,674	5,825,700
	Subtotal - Projects	2,394,361	3,979,142	4,124,138	2,065,590	5,973,700
210-000-4304-xxxx	Legal Fees	27,421	72,750	25,000	35,000	25,000
210-000-4305-4652	ETSB- Dispatch Service Repairs & Maint - Odell	232,098	245,438	247,494	255,955	268,753
210-000-4313-4607	Tower GLCEDC Membership	13,780	14,610	20,000	16,000	20,000
210-000-4334-4713	Dues	80,000	80,000	80,000	80,000	80,000
210-000-4580-0000	Early Retirement Plan	1,261	1,083	2,000	1,000	1,000
210-000-4699-4714	LivCo Soil and Water Conservation	23,000	23,000	23,000	23,000	23,000
	Total Contractual Svcs	377,560	436,881	397,494	410,955	417,753
210-000-4504-0000	Vehicle Equipment 2022 Sheriff's Vehicles		18,811			
	Total Capital Improvements & Outlay	0	18,811	0	0	0
210-000-4600-0000	Other Disbursements		225,325	200,000	84,791	200,000
210-000-4601-0000	Bank Fee Disbursements		20			
210-000-4698-xxxx	Capital Lease/Interest (Energy Savings Program)					
	Total Miscellaneous	0	705,966	200,000	84,791	200,000
	Subtotal - Expenses	377,560	1,161,658	597,494	495,746	617,753
	EXPENDITURE TOTAL	2,771,921	5,140,801	4,721,632	2,561,336	6,591,453

<u>Account #</u>	<u>Account Description</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
	Other Financing Sources (Uses)					
210-000-4700-1100	Transfer to General Fund			(1,162,303)		(1,236,236)
210-000-4700-1209	Transfer to Vehicle Fund	(409,100)	(700,000)	(700,000)	(700,000)	(700,000)
	Transfer to GF - Proactive					
210-000-4700-3310	Unit	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
	Total Other Financing Sources (Uses)	(559,100)	(850,000)	(2,012,303)	(850,000)	(2,086,236)

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 FY2025, we have budgeted for any unexpected grant revenue as well as grant expenses (Other Disbursements).
- Capital projects for FY2025 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

FY2023 Actual	FY2024 Estimated	FY2025 Budgeted
\$17,471,077	\$19,832,325	\$15,479,636

LIVINGSTON COUNTY TAX LEVIES - 2024-2025

				1,010,882,683	921,244,632		857,712,811			
		Proposed	Proposed	Actual	Actual	Actual	Actual	Actual	Actual	Actual
		24-25	24-25	23-24	23-24	22-23	22-23	21-22	21-22	21-22
		Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Levy
<u>COUNTY LEVIES</u>										
General (Corporate)	1,112,034,256	None	0.33272	3,700,000	0.35118	3,550,018	0.36284	3,342,644	0.36640	3,142,660
IMRF/SLEP	1,112,034,256	None	0.08251	917,500	0.09349	945,074	0.10361	954,502	0.11460	982,939
County Highway	1,112,034,256	0.20000	0.08453	940,000	0.08973	907,065	0.09168	844,597	0.09366	803,334
County Aid to Bridges	1,112,034,256	0.25000	0.05000	556,000	0.04985	503,925	0.04882	449,752	0.04683	401,667
Tuberculosis Clinic	1,112,034,256	0.07500	0.00243	27,000	0.00268	27,092	0.00294	27,085	0.00315	27,018
Federal Aid Highway Matching	1,112,034,256	0.05000	0.05000	556,000	0.04985	503,925	0.04882	449,752	0.04683	401,667
County Health	1,112,034,256	0.10000	0.04901	545,000	0.04997	505,138	0.05012	461,728	0.05004	429,199
Tort Judg & Liability Insurance	1,112,034,256	None	0.07913	880,000	0.07914	800,013	0.08354	769,607	0.07738	663,698
Social Security	1,112,034,256	None	0.06790	755,100	0.07470	755,129	0.08192	754,684	0.08670	743,637
County Extension Education	1,112,034,256	0.05000	0.01342	149,217	0.01477	149,307	0.01619	149,149	0.01737	148,985
Veterans' Assistance	1,112,034,256	0.04000	0.01574	175,000	0.01732	175,085	0.01519	139,937	0.01630	139,807
Unemployment Insurance	1,112,034,256	None	0.00045	5,000	0.00050	5,054	0.00055	5,066	0.00175	15,010
Loss in Collection	1,112,034,256		0.00000		0.00593	59,945	0.00102	9,396	0.00136	11,665
			0.82784	9,205,817	0.87911	8,886,770	0.90724	8,357,899	0.92237	7,911,286
<u>MENTAL HEALTH LEVIES</u>										
Mental Health Board 708	1,112,034,256	0.15000	0.07995	889,065	0.08795	889,071	0.09651	889,093	0.10599	909,090
Mental Health Board 377	1,112,034,256	0.10000	0.03752	417,240	0.04128	417,292	0.04530	417,324	0.04865	417,277
		0.25000	0.11747	1,306,305	0.12923	1,306,364	0.14181	1,306,417	0.15464	1,326,367
TOTAL LEVIES			0.94531	10,512,122	1.00834	10,193,134	1.04905	9,664,316	1.07701	9,237,653

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

LIVINGSTON COUNTY TAX LEVIES - 2024-25

<u>SELCAS LEVIES</u>			Proposed	Proposed	Actual	Actual	Actual	Actual	Actual	Actual
Est	Max		24-25	24-25	23-24	23-24	22-23	22-23	21-22	21-22
EAV	Rate		Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy
Chatsworth	10,921,247	0.4000	0.23047	25,170	0.24727	24,148	0.31050	23,000	0.32535	21,000
Strawn	1,522,231	0.4000	0.20312	3,092	0.23623	3,092	0.29190	2,945	0.32997	2,810
Forrest	20,659,384	0.4000	0.24800	51,235	0.28110	51,235	0.30548	48,800	0.31736	44,525
Fairbury	80,576,415	0.4000	0.29657	238,963	0.32262	227,835	0.32523	217,004	0.31801	195,868
Rural	157,138,214	0.3000	0.12152	190,956	0.13540	190,956	0.14220	181,881	0.12206	144,003
	270,817,491			509,416		497,266		473,630		408,206

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

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

SELCAS is not subject to PTELL

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

Livingston County Personnel Analysis

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

Rating	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>
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

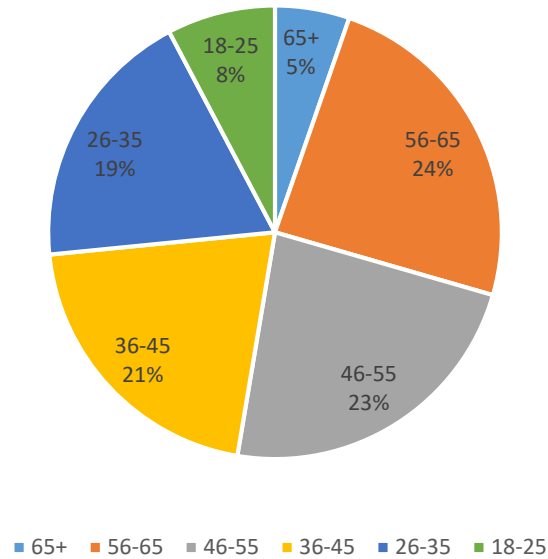
These salary ranges will be evaluated annually to maintain the County's goal to attract and retain talented employees. The following table represents the salary ranges per classification and the number of full-time employees who fall in each classification.

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

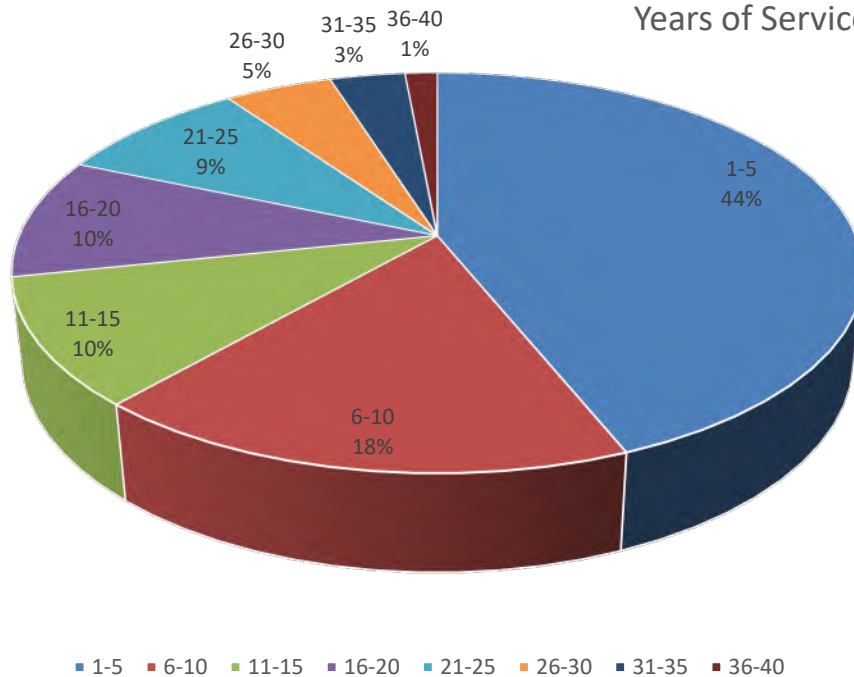
Livingston County represents a multi-generational workforce. The county values each generation, their talents, their work ethic, and their ideas. The following graph represents the various age groups and the number of employees who represent that age group.

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.

Budget FY25		FY 22 Actual		FY 23 Actual		FY 24 Budgeted		FY 25 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		0.5	
County Board Office	FTE Equiv	2	0	2	0	1.5	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	1	0	1	0	1	0	1	0
Information Technology	FTE Equiv	2	0	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		0		0		0	
County Clerk	FTE Equiv	8	0	6	0	6	0	6	0
Finance	Finance Director	1		1		1		1	
	Bookkeeping			2		2		2	
	Accounting Assistant	0.5		0.5		0.5		0.5	
Finance	FTE Equiv	1.5	0	3.5	0	3.5	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	0	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		1		1	
	Assistant Director	0.5				0		0	
	Secretary		2	0.5	1	1	0	1	0
Regional Planning/Zoning	FTE Equiv	1	2	1	1	2	0	2	0
ESDA	Director	0.25		0.25		0.5		0.5	
	Assistant Director	0.25				0		0	
	Secretary			0.25					
ESDA	FTE Equiv	0.5	0	0.5	0	0.5	0	0.5	0
Solid Waste	Director	0.25		0.25		0		0	
	Assistant Director	0.25				0		0	
	Secretary			0.25					
Solid Waste	FTE Equiv	0.5	0	0.5	0	0	0	0	0
Maintenance	Maintenance Supervisor	1		1		1		1	
	Assistant Supervisor	0		0		0		0	
	Maintenance Mechanic	1		3		3		3	
	Maintenance Laborer	1		1		1		0	
	Janitorial	6		6		6		6	
Maintenance	FTE Equiv	9	0	11	0	11	0	10	0
Sheriff	Sheriff	1		1		1		1	
	Chief Deputy	0		1		1		1	
	Captain	1		0		0		0	
	Lieutenant	0		0		1		1	
	Sergeant	5		5		5		5	
	Deputy	22		23		22		22	
	Secretary	3		2		2		2	
	Animal Control	1	1	1	1	1	1	1	1

(1)

Sheriff		FTE Equiv	33	1	33	1	33	1	33	1	
Corrections	Jail Superintendent		1		1		1		1		(2)
	Assistant Jail Superintendent								1		
	Administrative Assistant				1		1		1		
	Lieutenant		1		1		1		1		
	Sergeant		5		5		5		5		
	Federal Liason						1		1		
	Correctional Officers		18		21		24		24		
	Transport Officers		2	7	2	9	3	9	3	9	
		Court Security	2	1	4		3		3		
Corrections		FTE Equiv	29	8	35	9	39	9	40	9	
Coroner	County Coroner		1		1		1		1		
	Chief Deputy-Administration		1		1		1		1		
	Assistant Coroner			3		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		8		7.5		7.5		7.5		
	Court Room Clerk		1		1.5		1.5		1.5		
Circuit Clerk		FTE Equiv	11	0	11	0	11	0	11	0	
States Attorney	County States Attorney		1		1		1		1		(3)
	Assistant States Attorney		3		3		3		4		
	Legal Secretary		4		4		4		4		
	Victim Coordinator		1		1		1		1		
States Attorney		FTE Equiv	9	0	9	0	9	0	10	0	
Public Defender	County Public Defender		1		1		1		1		
	Assistant Public Defender		0				1		1		
	Legal Secretary		1		1		1	1	1	1	
Public Defender		FTE Equiv	2	0	2	0	3	1	3	1	
Judicial	Circuit Court Secretary		3		3		3		3		
	Bailiffs			6		6		6		6	
Judicial		FTE Equiv	3	6	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		8		9		9		9		
	Administrative Assistant		1		1		1		1		
	Court Services Secretary		1		1		1		1		
Probation Court Services		FTE Equiv	12	0	13	0	13	0	13	0	
General Fund Totals			134	21	143	20	149	21	150	21	
Highway	County Engineer		1		1		1		1		
	Assistant County Engineer		1		1		1		1		
	Secretary		2		2		2		2		
	Technical		2		2		3		3		
	Maintenance Foreman		1		1		1		1		
	Day Labor		6		6		6		6		
	Snow Plowers			12		9		9		9	
Highway		FTE Equiv	13	12	13	9	14	9	14	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	1	0	1	0	1	0	
	Registered Nurses		5	14	5.5		5.5		5.5		
	Sanitarian		1		1		1		1		
	Financial Administration		2		2		2		2		

	Social Worker		5		4		4		4	
	Professional Support		10		9.5		9.5		9.5	
	Family Support		2		2		2		2	
Public Health		FTE Equiv	29	16	29	0	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		1		1		1		1	
Mental Health		FTE Equiv	4	0	4	0	4	0	4	0
Veterans	Superintendent		1		0.75		0.5		0.5	
	VSO Coordinator		0.5		0.75		1		1	
	Van Drivers			4		6		6		6
Veterans		FTE Equiv	1.5	4	1.5	6	1.5	6	1.5	6
Grand Total			181.5	53	190.5	35	197.5	36	198.5	36

(1) The Maintenance Department determined that the Maintenance Laborer position was not needed and decreased FTE's by one.

(2) For FY2025 it was approved to add the position of Assistant Jail Superintendent to better handle the workload at the Jail.

(3) An additional Assistant State's Attorney position was approved for FY2025 due to caseloads.

GLOSSARY OF TERMS

ACCRUAL:

Revenues/expenses are recognized when they are earned or incurred rather than when the cash is received or paid out.

ADA:

Americans with Disabilities Act.

ADOPTED BUDGET:

Budget approved by the County board via ordinance; synonymous with approved budget.

AGENCY FUND:

Assets held in a fund under an agency relationship with another entity.

APPROPRIATION:

A legal authorization granted by the County board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

ARPA:

American Rescue Plan Act of 2021 which provided state and local government funding.

ASSESSED VALUE:

The value assessed on a property as a basis for levying taxes. An assessment involves identifying the real property within a jurisdiction, listing, appraising it and placing a value for it on the tax rolls. It is the basis for determining what portion of the total tax burden each property owner will bear.

AUDIT:

A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the County's financial statements. The audit tests the County's accounting system to determine whether the internal accounting controls are both available and being used.

BALANCED BUDGET:

A balanced budget is when revenues equal expenditures, and neither a budget deficit nor a budget surplus exists.

BUDGET ADOPTION ORDINANCE:

Ordinance appropriating funds for a specific fiscal year. Also referred to as Appropriation Ordinance.

BUDGET AMENDMENT:

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

BUDGET MESSAGE:

Included in the opening section of the budget, the Letter of Transmittal provides the County Board with a general summary of important budget issues.

BUDGET YEAR:

A term used in the budget formulation process to refer to the fiscal year on which the budget is being considered. Livingston County's fiscal year runs December 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

LCHD:

Livingston County Health Department

LCMHB:

Livingston County Mental Health Board

LIVINGSTON COUNTY STRATEGIC PLAN:

A document approved by the County Board used to communicate with the organization, a vision of the desired future, the organizations objectives and goals, and the actions needed to achieve these goals.

LEVY:

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a taxing body.

LEVY ORDINANCE:

The official document adopted by the Board, setting the levy for the following year.

LEVY YEAR:

Is the calendar year in which the property value is being assessed and extended on.

LINE-ITEM BUDGET:

A budget that lists detailed expenditure categories separately along with the budgeted amounts for each expenditure category. This detail is included in the Annual Budget Document.

LC:

The County's abbreviation for the Law & Justice Center

LONG-TERM DEBT:

Debt with a maturity of more than one year after the date of issuance.

MAJOR FUND:

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the county. In addition, any other governmental or enterprise fund the county believes is important to financial statement users may be reported as a major fund.

MODIFIED ACCRUAL BASIS OF ACCOUNTING:

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this method, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

PERFORMANCE INDICATOR:

Statistical measures that are collected to show how department/division objectives are attained.

PROPERTY TAX EXTENSION LIMITATION LAW (PTELL):

Regulation that limits increases in property tax extensions for non-home rule taxing districts.

PROPERTY TAX YEAR:

Is the calendar year's taxes that are collected on the previous year's levy extension.

PROPERTY TAXES:

Funds levied on real property according to the property's valuation and tax rate.

PSC:

The County's abbreviation for the Public Safety Complex housing the Sheriff's Department and Jail.

REVENUE:

Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

SPECIAL REVENUE FUND:

Fund used to account for the proceeds of special revenue sources (other than special assessments,

expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.

TAX ABATEMENT:

A temporary reduction or elimination of property taxes. Tax abatements have several functions and goals. They reduce the cost of living in a given location for a temporary period of time, making some locations more appealing to homebuyers and builders. In addition, tax abatements stimulate the local economy by encouraging new home construction and renovation to existing homes.

TAX LEVY:

The total amount to be raised by general property taxes for operating and debt service purposes.

TAX RATE:

The amount of tax levied for each \$100 of assessed valuation.

TAXES:

Revenue from compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TRUTH-IN TAXATION:

An act that provides taxpayers with the means to check and review local government spending. It requires the County to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by (5%).