

# **Statistical Section**



## Statistical Section

The objectives of the Statistical Section are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess a government's economic condition. The information is presented in five categories:

**Financial Trends Information** is intended to assist users in understanding and assessing how a government's financial position has changed over time.  
(Tables I, II, III, IV, V)

**Revenue Capacity Information** is intended to assist users in understanding and assessing the factors affecting a government's ability to generate its own-source revenues.  
(Tables VI, VII, VIII, IX, X, XI)

**Debt Capacity Information** is intended to assist users in understanding and assessing a government's debt burden and its ability to issue additional debt.  
(Tables XII, XIII, XIV)

**Demographic and Economic Information** is intended to assist users in understanding the socioeconomic environment within which a government operates and to provide information that facilitates comparisons of financial statement information over time and among governments.  
(Tables XV, XVI, XVII)

**Operating Information** is intended to provide contextual information about a government's operations and resources to assist readers in using financial statement information to understand and assess a government's economic condition.  
(Tables XVIII, XIX, XX, XXI)

Table I

County of Champaign, Illinois  
 Net Position by Component  
 (Full Accrual Basis of Accounting)  
 Last Ten Fiscal Years

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Governmental Activities Net Assets:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$44,332,971	\$41,293,964	\$41,320,262	\$42,770,362	\$39,094,143	\$40,723,198	\$34,867,488	\$38,191,604	\$44,410,228	\$43,144,523
Restricted	33,454,028	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707	34,005,479	34,768,760
Unrestricted	(9,056,024)	(10,673,244)	(12,606,313)	(14,603,965)	(17,083,159)	(18,355,216)	(18,282,480)	1,986,789	6,933,666	6,684,539
<b>Total Governmental Activities</b>	<b>68,730,975</b>	<b>63,094,641</b>	<b>60,004,406</b>	<b>59,732,034</b>	<b>55,427,519</b>	<b>57,795,903</b>	<b>55,384,955</b>	<b>76,638,100</b>	<b>85,349,373</b>	<b>84,597,822</b>
<b>Business-Type Activities Net Assets:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$20,002,304	\$20,645,195	\$21,319,045	\$21,922,288	\$22,552,481	\$23,070,743	\$23,741,355	\$1,875,343	\$2,070,110	\$2,133,423
Restricted	0	0	0	0	0	0	0	0	0	0
Unrestricted	1,323,295	1,327,648	1,332,729	(213,573)	(1,033,745)	(2,324,365)	(1,071,053)	(130,136)	(31,374)	1,099,210
<b>Total Business-Type Activities</b>	<b>21,325,599</b>	<b>21,972,843</b>	<b>22,651,774</b>	<b>21,708,715</b>	<b>21,518,736</b>	<b>20,746,378</b>	<b>22,670,302</b>	<b>1,745,207</b>	<b>2,038,736</b>	<b>3,232,633</b>
<b>Total Primary Government Net Position:</b>										
Invested in Capital Assets,										
Net of Related Debt	\$64,335,275	\$61,939,159	\$62,639,307	\$64,692,650	\$61,646,624	\$63,793,941	\$58,608,843	\$40,066,947	\$46,480,338	\$45,277,946
Restricted	33,454,028	32,473,921	31,290,457	31,565,637	33,416,535	35,427,921	38,799,947	36,459,707	34,005,479	34,768,760
Unrestricted	(7,732,729)	(9,345,596)	(11,273,584)	(14,817,538)	(18,116,904)	(20,679,581)	(19,353,533)	1,856,653	6,902,292	7,783,749
<b>Total Primary Government</b>	<b>90,056,574</b>	<b>85,067,484</b>	<b>82,656,180</b>	<b>81,440,749</b>	<b>76,946,255</b>	<b>78,542,281</b>	<b>78,055,257</b>	<b>78,383,307</b>	<b>87,388,109</b>	<b>87,830,455</b>

County of Champaign, Illinois  
Changes in Net Position  
(Full Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table II

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>EXPENSES BY FUNCTION / PROGRAM</b>										
GOVERNMENTAL ACTIVITIES:										
General Government	\$10,505,835	\$10,690,161	\$10,829,162	\$10,564,189	\$10,586,030	\$14,606,360	\$10,627,760	\$10,508,915	\$9,599,277	\$8,409,851
Justice & Public Safety	31,309,294	30,578,631	29,656,025	29,047,985	30,389,956	27,317,391	28,373,837	29,726,343	26,149,299	24,822,961
Health	10,177,646	10,310,326	9,689,461	8,764,776	8,194,493	7,753,137	7,371,974	6,360,141	5,778,022	3,961,545
Education	6,462,831	6,736,409	6,483,511	6,191,934	5,083,438	5,236,017	5,195,843	4,703,406	4,295,978	4,630,462
Social Services	50,618	50,618	46,747	100,339	531,038	217,209	190,786	280,956	280,925	122,859
Development	11,851,253	11,731,325	11,143,357	10,875,655	9,521,521	8,242,203	6,356,022	3,314,966	3,292,533	3,441,329
Highways & Bridges	5,893,484	6,425,098	6,871,971	7,189,441	8,451,912	4,065,664	7,461,600	13,777,351	7,548,937	6,805,328
Interest on Long-Term Debt	2,771,322	2,437,391	2,565,982	2,652,066	2,698,012	2,778,834	2,554,227	2,413,876	2,037,431	2,442,084
Total Governmental Activities	79,022,283	78,959,959	77,286,216	75,386,385	75,456,400	70,216,815	68,132,049	71,085,954	58,982,402	54,636,419
BUSINESS-TYPE ACTIVITIES:										
Nursing Home	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012
Total Business-Type Activities	15,277,835	15,701,671	15,028,154	14,714,586	16,390,834	15,776,130	15,784,287	12,767,512	11,555,306	10,857,012
Total Primary Government	94,300,118	94,661,630	92,314,370	90,100,971	91,847,234	85,992,945	83,916,336	83,853,466	70,537,708	65,493,431
<b>PROGRAM REVENUES</b>										
GOVERNMENTAL ACTIVITIES:										
Charges for Services:										
General Government	3,745,124	3,445,572	2,845,066	2,856,129	3,023,714	2,399,876	2,995,670	3,122,058	2,989,140	2,855,363
Justice & Public Safety	5,218,444	5,763,297	5,261,163	5,568,228	5,151,139	4,801,822	5,395,709	4,759,809	4,518,512	4,454,213
Health	186,625	124,474	111,127	125,903	125,145	133,395	78,582	179,460	126,612	174,501
Education	76,531	55,755	35,269	24,225	44,262	37,616	30,485	30,336	36,421	37,783
Social Services	41,636	41,585	41,424	41,607	41,346	41,346	52,036	0	0	0
Development	526,319	758,146	646,323	698,129	1,099,752	1,273,766	701,771	445,982	486,499	545,231
Highways & Bridges	236,212	348,370	262,028	187,474	239,681	218,341	232,346	124,001	134,080	107,577
Operating Grants & Contributions	25,607,103	27,444,051	24,486,579	25,941,364	21,746,342	19,266,759	18,054,418	15,606,621	13,955,084	14,824,949
Capital Grants & Contributions	4,354,209	15,500	1,095,753	1,936,451	0	0	0	0	0	0
Total Governmental Activities	39,992,203	37,996,750	34,784,732	37,379,510	31,471,381	28,172,921	27,541,017	24,268,267	22,246,348	22,999,617
BUSINESS-TYPE ACTIVITIES:										
Charges for Services:										
Nursing Home	13,545,359	14,298,033	15,208,361	14,249,919	15,144,261	12,939,472	13,169,583	10,488,071	9,555,457	9,331,326
Operating Grants & Contributions	0	0	0	0	15,847	5,583	0	0	48,496	153
Capital Grants & Contributions			52,160	0	84,048	0	0	0	0	0
Total Business-Type Activities	13,545,359	14,298,033	15,260,521	14,249,919	15,244,156	12,945,055	13,169,583	10,488,071	9,603,953	9,331,479
Total Primary Government	53,537,562	52,294,783	50,045,253	51,629,429	46,715,537	41,117,976	40,710,600	34,756,338	31,850,301	32,331,096
<b>TOTAL NET REVENUE (EXPENSE)</b>										
Governmental Activities	(39,030,080)	(40,963,209)	(42,501,484)	(38,006,875)	(43,985,019)	(42,043,894)	(40,591,032)	(46,817,687)	(36,736,054)	(31,636,802)
Business-Type Activities	(1,732,476)	(1,403,638)	232,367	(464,667)	(1,146,678)	(2,831,075)	(2,614,704)	(2,279,441)	(1,951,353)	(1,525,533)
Total Primary Government	(40,762,556)	(42,366,847)	(42,269,117)	(38,471,542)	(45,131,697)	(44,874,969)	(43,205,736)	(49,097,128)	(38,687,407)	(33,162,335)

(Continued Below)

County of Champaign, Illinois  
Changes in Net Position  
(Full Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table II

(Continued)

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>GENERAL REVENUES &amp; TRANSFERS</b>										
<b>GOVERNMENTAL ACTIVITIES:</b>										
Property Taxes	\$27,765,286	\$27,539,026	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668
Public Safety Sales Taxes	4,619,739	4,564,828	4,448,842	4,330,009	4,243,988	4,501,359	4,359,205	4,240,855	4,069,752	3,862,564
Hotel/Motel & Auto Rental Taxes	60,775	56,110	41,372	42,132	46,994	47,486	26,376	32,027	31,199	25,690
Unrestricted Grants & Contributions	11,399,918	11,078,533	10,408,115	10,595,802	10,371,586	11,377,690	10,841,170	10,547,157	10,358,136	9,322,526
Investment Earnings	22,144	46,418	46,081	131,525	281,549	1,284,285	1,957,841	1,814,557	1,481,065	733,910
Miscellaneous	821,604	461,427	401,239	683,881	1,923,941	3,107,641	1,914,765	1,014,781	1,049,111	1,205,793
Gain on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	125,971
Transfers	(23,052)	307,102	308,909	326,164	(960,161)	(10,040)	(22,667,321)	(1,167,931)	5,917	(44,014)
Total Governmental Activities	<u>44,666,414</u>	<u>44,053,444</u>	<u>42,773,856</u>	<u>42,311,390</u>	<u>41,616,635</u>	<u>44,454,842</u>	<u>19,337,887</u>	<u>38,106,414</u>	<u>37,487,605</u>	<u>32,469,108</u>
<b>BUSINESS-TYPE ACTIVITIES:</b>										
Property Taxes	1,052,169	1,025,248	1,005,595	966,154	941,111	879,915	840,560	783,877	740,487	709,715
Investment Earnings	563	1,274	533	3,548	4,174	10,645	27,610	14,255	12,741	14,756
Miscellaneous	9,448	5,287	13,473	9,076	13,590	6,551	4,308	19,849	10,145	19,587
Gain on Disposal of Capital Assets	0	0	0	2,032	0	0	0	0	0	0
Transfers	23,052	(307,102)	(308,909)	(326,164)	960,161	10,040	22,667,321	1,167,931	(5,917)	44,014
Total Business-Type Activities	<u>1,085,232</u>	<u>724,707</u>	<u>710,692</u>	<u>654,646</u>	<u>1,919,036</u>	<u>907,151</u>	<u>23,539,799</u>	<u>1,985,912</u>	<u>757,456</u>	<u>788,072</u>
 Total Primary Government	 <u>45,751,646</u>	 <u>44,778,151</u>	 <u>43,484,548</u>	 <u>42,966,036</u>	 <u>43,535,671</u>	 <u>45,361,993</u>	 <u>42,877,686</u>	 <u>40,092,326</u>	 <u>38,245,061</u>	 <u>33,257,180</u>
 <b>CHANGE IN NET ASSETS</b>										
Governmental Activities	5,636,334	3,090,235	272,372	4,304,515	(2,368,384)	2,410,948	(21,253,145)	(8,711,273)	751,551	832,306
Business-Type Activities	(647,244)	(678,931)	943,059	189,979	772,358	(1,923,924)	20,925,095	(293,529)	(1,193,897)	(737,461)
Total Primary Government	<u>4,989,090</u>	<u>2,411,304</u>	<u>1,215,431</u>	<u>4,494,494</u>	<u>(1,596,026)</u>	<u>487,024</u>	<u>(328,050)</u>	<u>(9,004,802)</u>	<u>(442,346)</u>	<u>94,845</u>

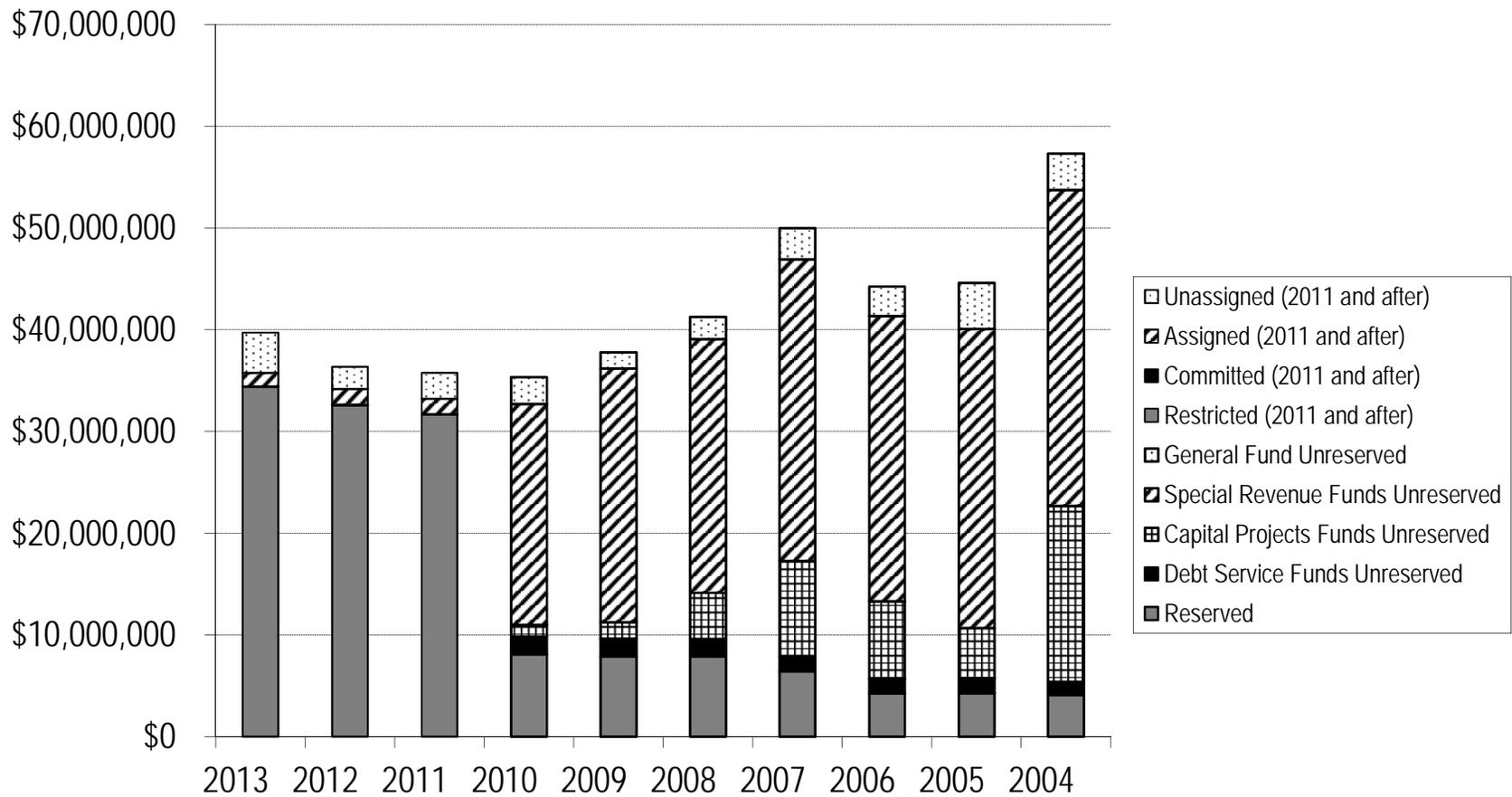
County of Champaign, Illinois  
Fund Balances in Governmental Funds  
(Modified Accrual Basis of Accounting)  
Last Ten Fiscal Years

Table III

FUND BALANCES:	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>General Fund:</b>										
Restricted	\$311,977	\$272,307	\$270,540							
Unassigned	5,728,593	3,657,779	3,515,974							
Reserved				\$268,856	\$267,241	\$260,394	\$258,397	\$79,130	\$0	\$0
Unreserved				2,630,799	1,586,658	2,137,360	3,054,103	2,893,045	4,513,457	3,560,220
<b>Total General Fund</b>	<b>6,040,570</b>	<b>3,930,086</b>	<b>3,786,514</b>	<b>2,899,655</b>	<b>1,853,899</b>	<b>2,397,754</b>	<b>3,312,500</b>	<b>2,972,175</b>	<b>4,513,457</b>	<b>3,560,220</b>
<b>All Other Governmental Funds:</b>										
Restricted	\$34,057,972	\$32,291,027	\$31,371,550							
Committed	66,647	66,261	66,884							
Assigned	1,322,883	1,527,820	1,485,141							
Unassigned	(1,776,551)	(1,468,286)	(942,838)							
Reserved				\$7,807,824	\$7,600,262	\$7,611,866	\$6,149,284	\$4,181,959	\$4,277,429	\$4,099,174
Unreserved, reported in:										
Special Revenue Funds				21,706,510	24,931,244	24,947,558	29,659,357	28,029,439	29,415,358	31,040,198
Debt Service Funds				1,765,086	1,746,966	1,717,982	1,487,876	1,424,715	1,476,773	1,301,105
Capital Projects Funds				1,153,653	1,625,244	4,552,761	9,353,957	7,627,183	4,906,264	17,296,465
<b>Total All Other Governmental Funds</b>	<b>33,670,951</b>	<b>32,416,822</b>	<b>31,980,737</b>	<b>32,433,073</b>	<b>35,903,716</b>	<b>38,830,167</b>	<b>46,650,474</b>	<b>41,263,296</b>	<b>40,075,824</b>	<b>53,736,942</b>
<b>Total Governmental Funds:</b>										
Restricted	\$34,369,949	\$32,563,334	\$31,642,090							
Committed	66,647	66,261	66,884							
Assigned	1,322,883	1,527,820	1,485,141							
Unassigned	3,952,042	2,189,493	2,573,136							
Reserved				\$8,076,680	\$7,867,503	\$7,872,260	\$6,407,681	\$4,261,089	\$4,277,429	\$4,099,174
Unreserved				27,256,048	29,890,112	33,355,661	43,555,293	39,974,382	40,311,852	53,197,988
<b>Total Governmental Funds</b>	<b>39,711,521</b>	<b>36,346,908</b>	<b>35,767,251</b>	<b>35,332,728</b>	<b>37,757,615</b>	<b>41,227,921</b>	<b>49,962,974</b>	<b>44,235,471</b>	<b>44,589,281</b>	<b>57,297,162</b>

Note: Fund balance classifications were changed by the implementation of GASB Statement No. 54 in 2011.

## FUND BALANCES IN GOVERNMENTAL FUNDS Last Ten Fiscal Years

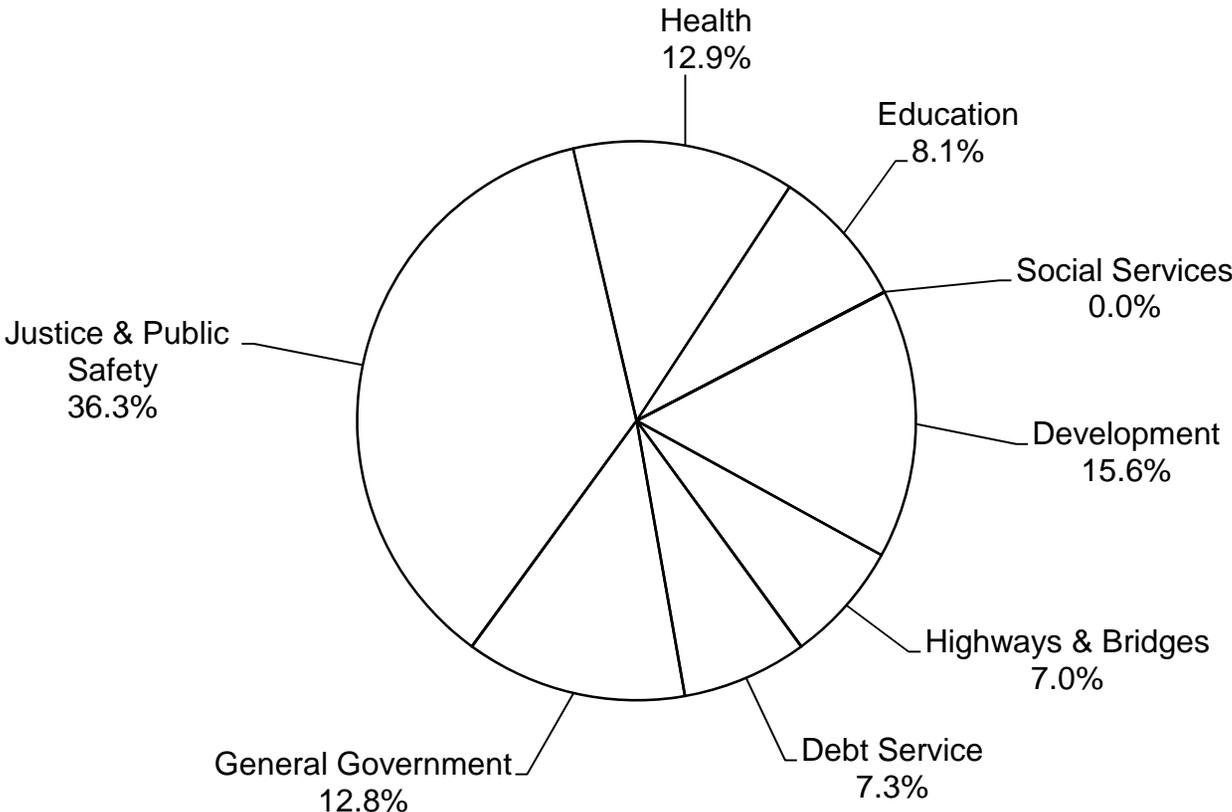


County of Champaign, Illinois  
 Changes in Fund Balances in Governmental Funds  
 (Modified Accrual Basis of Accounting)  
 Last Ten Fiscal Years

Table IV

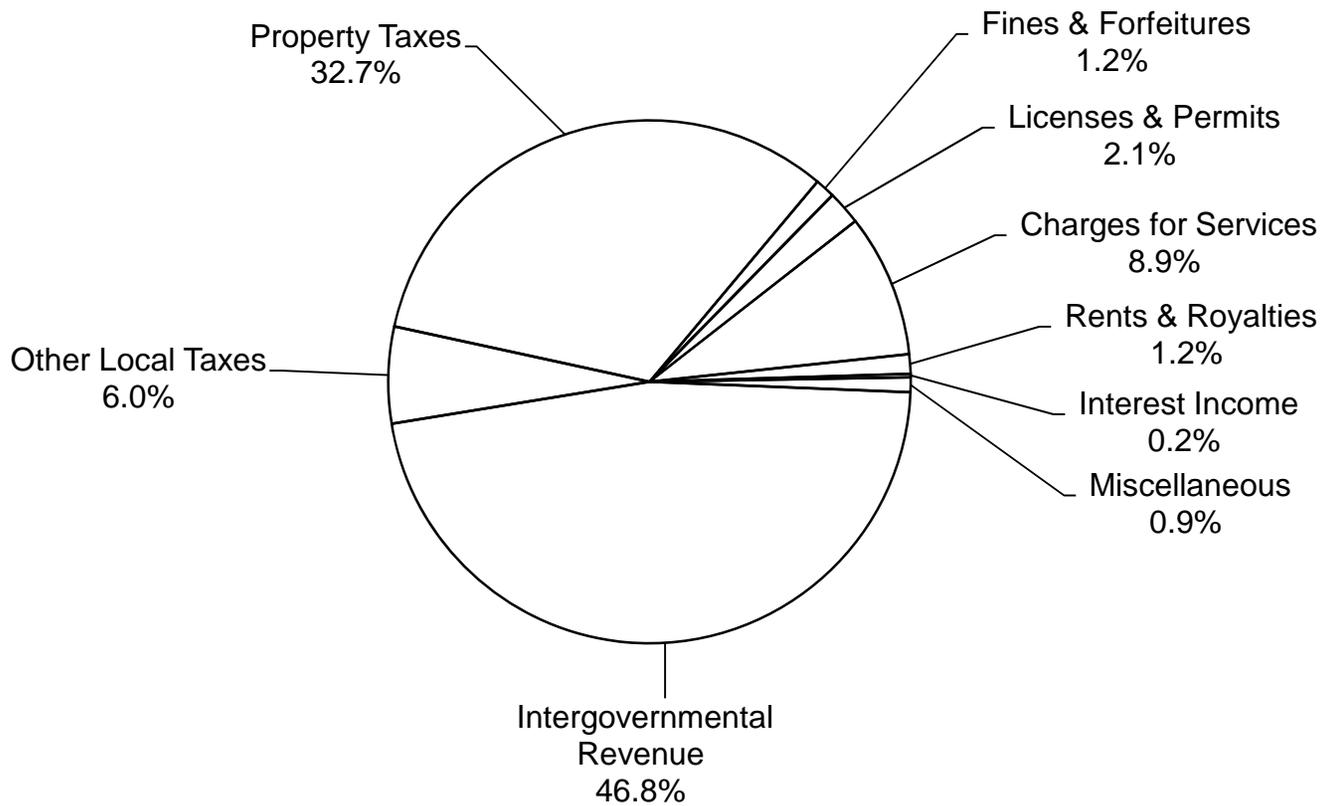
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>REVENUES:</b>										
Property Taxes	\$27,765,286	\$27,539,026	\$27,119,298	\$26,201,877	\$25,708,738	\$24,146,421	\$22,905,851	\$21,624,968	\$20,492,425	\$17,236,668
Public Safety Sales Taxes	5,003,543	4,545,118	4,439,505	4,304,939	4,256,357	4,513,665	4,325,591	4,220,430	4,034,116	3,833,504
Hotel/Motel & Auto Rental Taxes	60,775	56,110	41,372	42,132	46,994	47,486	26,376	32,027	31,199	28,192
Intergovernmental Revenue	39,724,810	38,389,093	36,117,414	36,451,564	31,381,492	30,317,135	28,824,004	26,200,446	24,166,027	23,418,063
Fines & Forfeitures	1,049,139	1,107,955	1,023,210	1,147,017	1,045,924	921,311	1,212,047	972,661	858,533	882,161
Licenses & Permits	1,790,179	1,947,641	1,191,595	1,192,407	1,250,833	1,637,732	1,776,162	1,919,918	1,922,470	1,924,265
Charges for Services	7,520,239	7,873,456	7,135,833	7,508,755	7,221,436	6,882,752	7,030,123	6,315,552	6,335,631	6,168,571
Rents and Royalties	1,008,710	584,808	589,936	587,699	864,684	0	0	0	0	0
Interest on Program Loans	168,995	209,397	229,620	216,216	243,371	205,619	168,191	98,309	88,448	111,041
Investment Earnings	20,196	43,457	44,148	124,648	279,662	1,271,963	1,941,770	1,880,908	1,386,357	726,725
Miscellaneous	777,858	461,427	403,396	683,881	1,923,941	3,195,529	1,978,222	1,042,907	1,087,115	1,235,648
<b>Total Revenues</b>	<b>84,889,730</b>	<b>82,757,488</b>	<b>78,335,327</b>	<b>78,461,135</b>	<b>74,223,432</b>	<b>73,139,613</b>	<b>70,188,337</b>	<b>64,308,126</b>	<b>60,402,321</b>	<b>55,564,838</b>
<b>EXPENDITURES:</b>										
General Government	10,441,759	11,012,919	11,533,828	10,226,122	10,261,793	13,804,483	10,333,817	10,997,973	9,105,619	8,252,802
Justice & Public Safety	29,598,920	28,765,035	28,074,643	27,802,740	31,204,404	31,005,570	26,601,637	27,211,571	25,206,654	23,482,082
Health	10,495,713	10,602,580	10,104,876	9,058,995	8,495,639	8,007,348	7,582,045	6,446,921	5,772,289	3,949,947
Education	6,629,675	6,735,475	6,425,486	6,350,356	5,043,226	5,201,758	5,128,814	4,550,421	4,202,591	4,561,113
Social Services	24,498	24,498	84,972	80,025	510,724	240,354	1,136,191	5,852,897	12,646,912	4,162,581
Development	12,709,298	12,417,805	11,553,449	11,497,060	10,120,428	8,686,609	6,755,012	3,612,677	3,833,792	4,163,160
Highways & Bridges	5,688,280	6,893,413	7,552,093	10,371,105	5,241,180	9,519,705	9,379,137	6,357,608	9,053,864	9,359,013
Debt Service: Principal	3,037,915	3,737,500	2,627,500	3,193,058	3,158,860	2,779,749	2,337,681	2,861,180	2,140,340	1,701,959
Interest	2,876,007	2,295,708	2,323,632	2,611,010	2,697,323	2,662,509	2,520,442	2,255,580	1,881,330	2,478,007
<b>Total Expenditures</b>	<b>81,502,065</b>	<b>82,484,933</b>	<b>80,280,479</b>	<b>81,190,471</b>	<b>76,733,577</b>	<b>81,908,085</b>	<b>71,774,776</b>	<b>70,146,828</b>	<b>73,843,391</b>	<b>62,110,664</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,387,665</b>	<b>272,555</b>	<b>(1,945,152)</b>	<b>(2,729,336)</b>	<b>(2,510,145)</b>	<b>(8,768,472)</b>	<b>(1,586,439)</b>	<b>(5,838,702)</b>	<b>(13,441,070)</b>	<b>(6,545,826)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
General Obligation Bond Proceeds		0	2,004,475	0	0	0	7,593,890	6,502,459	0	0
Refunding Bond Proceeds		0	4,623,253	0	0	0	0	0	27,210,685	6,378,484
Payments to Refunding Escrow Agent		0	(4,556,962)	0	0	0	0	0	(26,882,845)	(6,291,202)
Capital Lease Financing		0	0	0	0	0	0	150,364	409,164	0
Proceeds from Sale of Capital Assets		0	0	0	0	0	0	0	0	0
Transfers In	2,332,843	2,813,034	3,136,240	4,741,911	4,294,856	5,104,056	4,442,023	8,657,267	3,115,635	3,178,013
Transfers Out	(2,355,895)	(2,505,932)	(2,827,331)	(4,437,462)	(5,255,017)	(5,070,637)	(4,721,971)	(9,825,198)	(3,119,450)	(3,188,013)
<b>Net Other Financing Sources (Uses)</b>	<b>(23,052)</b>	<b>307,102</b>	<b>2,379,675</b>	<b>304,449</b>	<b>(960,161)</b>	<b>33,419</b>	<b>7,313,942</b>	<b>5,484,892</b>	<b>733,189</b>	<b>77,282</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>3,364,613</b>	<b>579,657</b>	<b>434,523</b>	<b>(2,424,887)</b>	<b>(3,470,306)</b>	<b>(8,735,053)</b>	<b>5,727,503</b>	<b>(353,810)</b>	<b>(12,707,881)</b>	<b>(6,468,544)</b>
<b>Debt Service Expenditures as a Percentage of Noncapital Expenditures</b>	<b>7.52%</b>	<b>7.69%</b>	<b>6.49%</b>	<b>7.71%</b>	<b>8.23%</b>	<b>8.14%</b>	<b>7.56%</b>	<b>8.40%</b>	<b>7.30%</b>	<b>8.71%</b>

**GOVERNMENTAL FUNDS EXPENDITURES BY FUNCTION**  
**Fiscal Year Ended November 30, 2013**



# GOVERNMENTAL FUNDS REVENUES BY SOURCE

## Fiscal Year Ended November 30, 2013



County of Champaign, Illinois  
Tax Revenues By Source  
Last Ten Fiscal Years

Table V

Fiscal Year	( Locally Assessed )				( State Shared )							Total Tax Revenue
	<sup>A</sup> Real Estate Tax	Hotel-Motel Tax	Auto Rental Tax	Public Safety Sales Tax	County Sales Tax	Use Tax	State Income Tax	Corporate Pers. Prop. Replace. Tax	Inheritance Tax	County Motor Fuel Tax		
2013	\$28,817,454	\$28,419	\$32,356	\$5,003,543	\$7,101,863	\$584,769	\$3,711,315	\$1,005,648	\$0	\$2,793,374	\$49,078,741	
2012	\$28,564,274	\$26,177	\$29,933	\$4,545,118	\$6,202,507	\$494,737	\$2,948,008	\$812,933	\$328,274	\$2,755,933	\$46,707,894	
2011	\$28,124,893	\$22,232	\$19,140	\$4,439,505	\$6,111,933	\$478,219	\$2,713,396	\$860,887	\$32,698	\$2,753,809	\$45,556,712	
2010	\$27,168,031	\$27,580	\$14,552	\$4,304,939	\$5,921,221	\$399,249	\$2,167,472	\$976,937	\$334,125	\$2,758,824	\$44,072,930	
2009	\$26,649,849	\$31,857	\$15,137	\$4,256,357	\$5,788,347	\$417,999	\$2,243,895	\$906,058	\$143,520	\$2,594,522	\$43,047,541	
2008	\$25,026,336	\$29,916	\$17,570	\$4,513,665	\$6,242,604	\$479,977	\$3,117,934	\$1,073,997	\$172,885	\$2,607,797	\$43,282,681	
2007	\$23,746,411	\$6,743	\$19,633	\$4,325,591	\$5,948,858	\$432,343	\$2,939,461	\$1,090,252	\$86,533	\$2,799,065	\$41,394,890	
2006	\$22,408,845	\$12,533	\$19,494	\$4,220,430	\$5,809,683	\$441,791	\$2,800,454	\$921,863	\$241,084	\$2,850,120	\$39,726,297	
2005	\$21,232,912	\$13,085	\$18,114	\$4,034,116	\$5,610,900	\$383,789	\$2,568,050	\$858,848	\$595,689	\$2,866,002	\$38,181,505	
2004	\$17,946,383	\$13,689	\$14,503	\$3,833,504	\$5,416,040	\$465,280	\$2,199,700	\$624,797	\$330,011	\$2,757,003	\$33,600,910	

<sup>A</sup> Includes back taxes, penalties for late payments, payments in lieu of taxes and mobile home taxes.

County of Champaign, Illinois  
Property Tax Levies and Collections  
Last Ten Fiscal Years

Table VI

Fiscal Year	(A) Taxes Levied for the Fiscal Year	Taxes Collected in the Fiscal		(B) Taxes Collected in Subsequent Fiscal Years	<u>Total Collections to Date</u>		<u>Uncollected Taxes</u>	
		Year for which they were Levied Amount	% of Levy		Amount	% of Levy	Amount	% of Levy
2013	\$28,833,209	\$28,153,512	97.6%	\$1,014	\$28,154,526	97.6%	\$678,683	2.4%
2012	\$27,911,280	\$27,791,920	99.6%	\$6,634	\$27,798,554	99.6%	\$112,726	0.4%
2011	\$27,506,702	\$27,390,350	99.6%	\$28,602	\$27,418,952	99.7%	\$87,750	0.3%
2010	\$26,607,969	\$26,450,416	99.4%	\$14,238	\$26,464,654	99.5%	\$143,315	0.5%
2009	\$26,000,877	\$25,829,969	99.3%	\$25,728	\$25,855,697	99.4%	\$145,180	0.6%
2008	\$24,450,968	\$24,276,472	99.3%	\$15,316	\$24,291,788	99.3%	\$159,180	0.7%
2007	\$23,265,316	\$23,139,784	99.5%	\$10,171	\$23,149,955	99.5%	\$115,361	0.5%
2006	\$21,945,783	\$21,866,429	99.6%	\$16,851	\$21,883,280	99.7%	\$62,503	0.3%
2005	\$20,740,354	\$20,626,787	99.5%	\$12,983	\$20,639,770	99.5%	\$100,584	0.5%
2004	\$17,417,705	\$17,348,514	99.6%	\$6,968	\$17,355,482	99.6%	\$62,223	0.4%

(A) Tax levy is the extended amount per the tax bills.

(B) Only includes backtaxes collected in 2006 and after. Backtaxes collected prior to 2006 are not identified with the year the taxes were originally billed.

County of Champaign, Illinois  
Property Tax Levies by Component  
Last Ten Fiscal Years

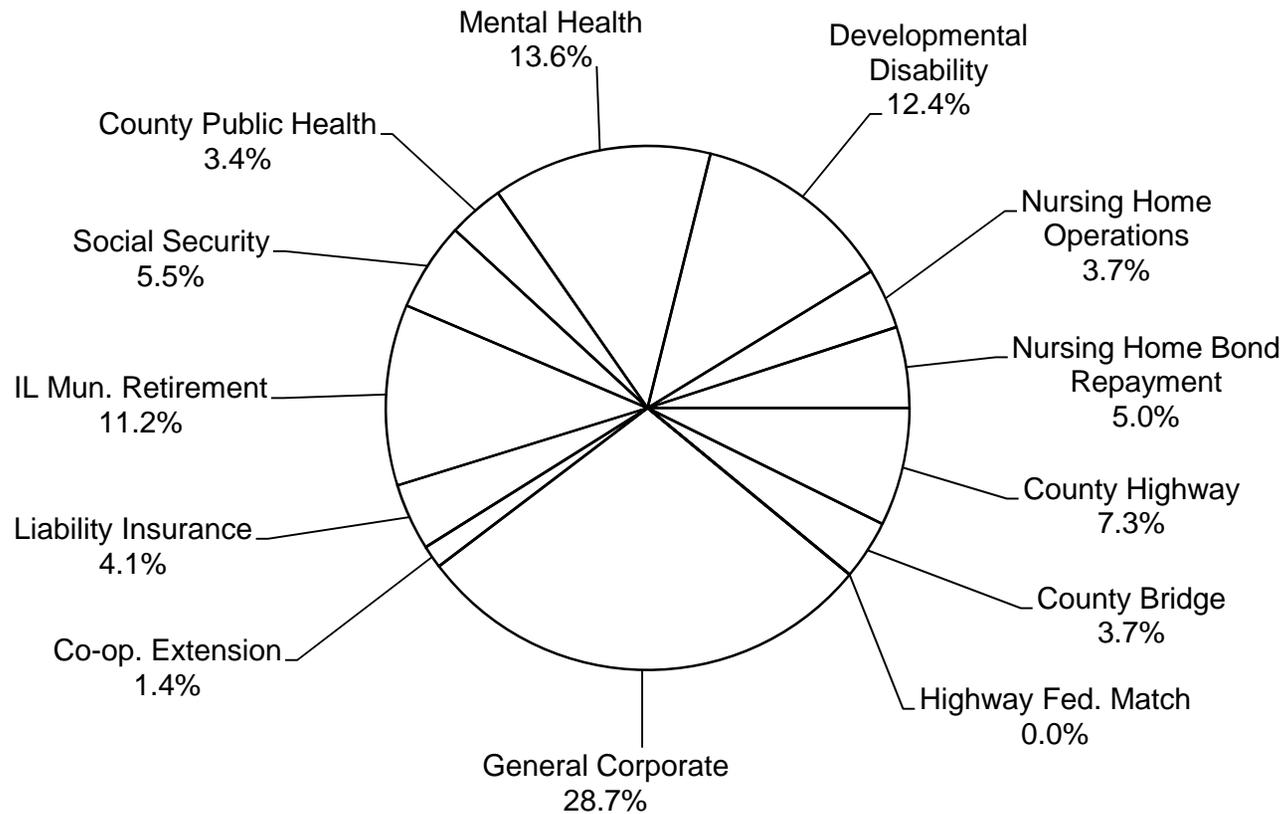
Table VII

FISCAL YEAR	(A)	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>GENERAL FUND:</b>											
General Corporate		\$8,277,127	\$7,876,733	\$7,704,954	\$7,673,860	\$7,467,612	\$6,840,754	\$6,552,164	\$6,281,072	\$6,170,799	\$5,912,604
Cooperative Extension Education		408,991	408,991	399,056	415,683	442,216	423,623	402,761	379,181	368,137	353,408
<b>SPECIAL REVENUE FUNDS:</b>											
Mental Health		3,906,389	3,751,272	3,660,055	3,535,533	3,450,737	3,233,678	3,066,658	2,883,369	2,716,980	2,618,083
Developmental Disability		3,580,082	3,673,507	3,585,739	3,463,084	3,379,515	3,165,430	3,000,188	2,780,491	2,597,552	--
County Public Health		994,013	953,095	930,608	900,231	879,943	824,781	781,654	733,318	689,935	660,186
County Highway		2,106,272	2,023,044	1,971,713	1,893,345	1,847,879	1,729,793	1,640,876	1,540,793	1,451,953	1,392,000
County Bridge		1,056,831	1,015,174	988,646	964,533	939,779	879,338	832,372	782,756	736,274	705,000
Highway Federal Aid Match		7,390	7,303	7,328	7,145	7,040	6,419	5,967	5,493	5,149	4,730
Tort Immunity		1,193,554	1,146,635	1,117,462	1,078,848	1,052,411	986,640	866,900	565,781	533,930	499,300
Illinois Municipal Retirement		3,222,245	3,118,741	3,058,554	2,554,358	2,439,763	2,403,739	2,278,632	2,230,500	1,827,800	1,634,152
Social Security		1,579,169	1,544,476	1,466,594	1,548,509	1,543,714	1,469,843	1,394,627	1,340,000	1,273,300	1,350,000
<b>DEBT SERVICE FUNDS:</b>											
Nursing Home Bond Repayment		1,443,544	1,453,594	1,605,974	1,601,011	1,602,695	1,601,124	1,604,655	1,605,535	1,602,341	1,611,323
<b>ENTERPRISE FUND:</b>											
Nursing Home Operations		1,075,307	1,033,432	1,007,548	971,678	946,818	885,757	838,339	788,249	741,423	709,512
<b>TOTAL PROPERTY TAX LEVY</b>		<u>28,850,914</u>	<u>28,005,997</u>	<u>27,504,231</u>	<u>26,607,818</u>	<u>26,000,122</u>	<u>24,450,919</u>	<u>23,265,793</u>	<u>21,916,538</u>	<u>20,715,573</u>	<u>17,450,298</u>
<b>TOTAL PROPERTY TAX RATE</b> (per \$100 of assessed valuation)		.8138	.7841	.7688	.7487	.7426	.7389	.7616	.7801	.7981	.7048

Note: Property tax levies reported are the amounts authorized by County Board ordinance. Tax rates are calculated by the County Clerk.

(A) Tax levies and tax rates are reported for the fiscal year in which related taxes are collected by the County.

## PROPERTY TAX LEVY BY COMPONENT For Taxes Payable in 2013



County of Champaign, Illinois  
Assessed and Estimated Actual Value of Taxable Real Property  
Last Ten Fiscal Years

TABLE VIII

(A)	RESIDENTIAL		FARM		COMMERCIAL		TOTAL		(D)
	(B)	(C)	(B)	(C)	(B)	(C)	(B)	(C)	
Fiscal Year	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Estimated Actual Value of Taxable Property	Taxed Equalized Assessed Value	Total County Direct Tax Rate
2013	\$7,516,362,090	\$2,124,585,044	\$918,622,440	\$293,919,518	\$3,760,379,250	\$1,113,581,689	\$12,195,363,780	\$3,532,086,251	.8138
2012	\$7,132,571,490	\$2,165,598,116	\$856,074,150	\$273,548,424	\$4,281,800,121	\$1,107,477,441	\$12,270,445,761	\$3,546,623,981	.7841
2011	\$7,227,685,290	\$2,195,412,930	\$810,575,970	\$258,133,037	\$4,350,833,784	\$1,107,951,509	\$12,389,095,044	\$3,561,497,476	.7688
2010	\$7,217,665,710	\$2,191,079,100	\$764,879,580	\$242,639,781	\$4,304,859,441	\$1,103,934,905	\$12,287,404,731	\$3,537,653,786	.7487
2009	\$7,151,359,800	\$2,190,715,716	\$723,380,490	\$229,433,845	\$4,146,874,707	\$1,065,062,743	\$12,021,614,997	\$3,485,212,304	.7426
2008	\$6,837,357,900	\$2,108,550,342	\$675,546,360	\$213,744,151	\$3,781,022,727	\$973,898,087	\$11,293,926,987	\$3,296,192,580	.7389
2007	\$6,348,264,510	\$1,933,330,940	\$634,954,800	\$201,094,187	\$3,473,828,286	\$907,385,383	\$10,457,047,596	\$3,041,810,510	.7616
2006	\$5,824,592,370	\$1,771,810,457	\$559,868,520	\$179,240,051	\$3,234,355,986	\$850,060,850	\$9,618,816,876	\$2,801,111,358	.7801
2005	\$5,324,903,100	\$1,611,571,319	\$582,556,680	\$186,919,460	\$2,984,147,952	\$789,314,975	\$8,891,607,732	\$2,587,805,754	.7981
2004	\$4,863,955,860	\$1,525,098,533	\$617,007,930	\$200,296,165	\$2,784,355,128	\$738,124,116	\$8,265,318,918	\$2,463,518,814	.7048

Note: Equalized assessed values are per the County Clerk.

- (A) Property value is reported for the year in which the related taxes are collected by the County. The property is actually assessed in the previous year.
- (B) Actual value of taxable property is estimated at three times the equalized assessed value. Equalized assessed value is the value of taxable real property determined by local and state assessment officials. Under state law, residential, commercial and farm residences are assessed at one-third market value, while farmland and farm buildings are assessed at one-third of the value based on productivity or "agricultural economic value." Data is not available for non-taxable property.
- (C) After the equalized assessed value has been determined by assessment officials, deductions are then made for homestead and other exemptions, tax increment financing districts, and enterprise zone abatements. This assessed value is the value on which tax bills are calculated.
- (D) Tax rate is per \$100 of assessed valuation.

County of Champaign, Illinois  
Property Tax Rates - Direct and Overlapping Governments  
(per \$100 of Assessed Value)  
Last Ten Fiscal Years

Table IX

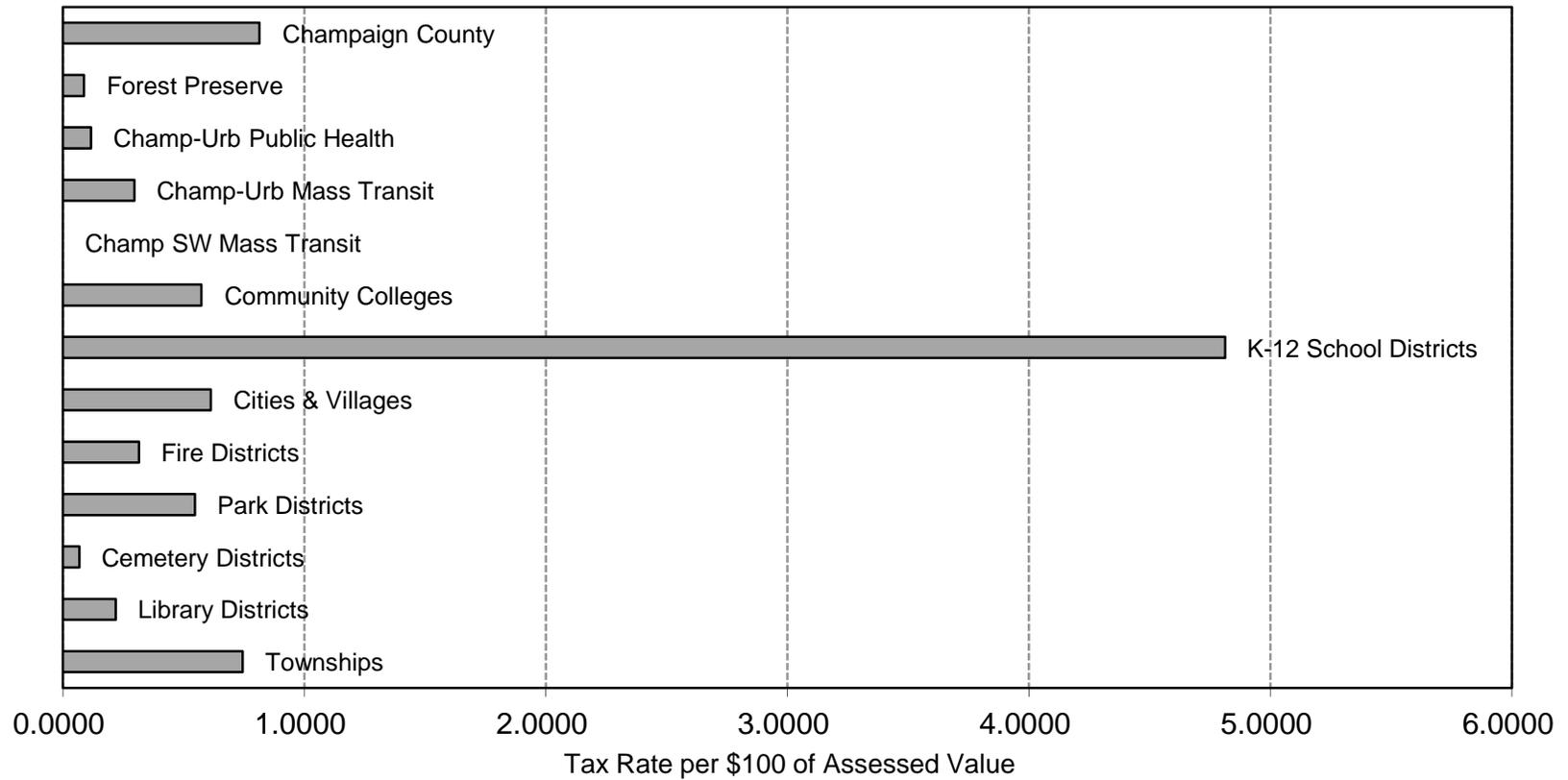
(A)	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Champaign County Direct Rates:</b>										
General Corporate	.2343	.2221	.2163	.2169	.2143	.2075	.2154	.2242	.2385	.2397
Cooperative Extension Education	.0116	.0115	.0112	.0118	.0127	.0129	.0132	.0135	.0142	.0143
Mental Health	.1095	.1045	.1013	.0985	.0976	.0969	.0995	.1015	.1037	.1042
Developmental Disability	.1000	.1000	.0992	.0965	.0956	.0949	.0974	.0993	.1000	---
County Public Health	.0281	.0269	.0261	.0254	.0252	.0250	.0257	.0262	.0267	.0268
County Highway	.0596	.0570	.0554	.0535	.0530	.0525	.0539	.0550	.0561	.0564
County Bridge	.0299	.0286	.0278	.0273	.0270	.0267	.0274	.0279	.0285	.0286
Highway Federal Aid Match	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002	.0002
Tort Immunity	.0338	.0323	.0314	.0305	.0302	.0299	.0285	.0202	.0206	.0203
Illinois Municipal Retirement	.0912	.0879	.0859	.0722	.0700	.0729	.0749	.0796	.0706	.0662
Social Security	.0447	.0435	.0412	.0438	.0443	.0446	.0458	.0478	.0492	.0547
Nursing Home Bond Repayment	.0405	.0405	.0445	.0446	.0453	.0480	.0521	.0566	.0611	.0646
Nursing Home Operations	.0304	<u>.0291</u>	<u>.0283</u>	<u>.0275</u>	<u>.0272</u>	<u>.0269</u>	<u>.0276</u>	<u>.0281</u>	<u>.0287</u>	<u>.0288</u>
<b>Total Direct Rates</b>	<b><u>.8138</u></b>	<b><u>.7841</u></b>	<b><u>.7688</u></b>	<b><u>.7487</u></b>	<b><u>.7426</u></b>	<b><u>.7389</u></b>	<b><u>.7616</u></b>	<b><u>.7801</u></b>	<b><u>.7981</u></b>	<b><u>.7048</u></b>
<b>Overlapping Rates:</b>										
County Forest Preserve	.0880	.0843	.0817	.0790	.0783	.0779	.0800	.0818	.0839	.0840
C-U Public Health District	.1163	.1102	.1075	.1071	.1052	.1049	.1060	.1087	.1126	.1135
C-U Mass Transit District	.2966	.2831	.2725	.2619	.2575	.2544	.2592	.2623	.2677	.2695
Champaign Southwest Mass Transit	.0000	.0183	.0184	.0188	.0191	.0203	---	---	---	---
U & C Sanitary District	---	---	---	---	---	---	---	---	---	---
Community Colleges (average)	(B) .5742	.5679	.5628	.5601	.5566	.5352	.5449	.5506	(C)	(C)
K-12 School Districts (average)	(B) 4.8121	4.7095	4.6718	4.6860	4.6917	4.7419	4.8535	4.8415	(C)	(C)
Cities & Villages (average)	(B) .6126	.6002	.5836	.5748	.5659	.5658	.5889	.6012	(C)	(C)
Fire Districts (average)	(B) .3158	.2782	.2803	.2802	.2848	.2715	.2794	.2853	(C)	(C)
Park Districts (average)	(B) .5470	.5185	.4836	.4702	.4288	.4295	.4420	.4544	(C)	(C)
Cemetery Districts (average)	(B) .0680	.0630	.0587	.0421	.0415	.0424	.0445	.0460	(C)	(C)
Library Districts (average)	(B) .2187	.2217	.2274	.2241	.2237	.1946	.1935	.1896	(C)	(C)
Townships (average)	(B) .7448	<u>.7406</u>	<u>.7513</u>	<u>.7535</u>	<u>.7699</u>	<u>.7863</u>	<u>.8252</u>	<u>.8225</u>	(C)	(C)
<b>Total All Rates</b>	<b><u>9.2079</u></b>	<b><u>8.9796</u></b>	<b><u>8.8684</u></b>	<b><u>8.8065</u></b>	<b><u>8.7656</u></b>	<b><u>8.7636</u></b>	<b><u>8.9787</u></b>	<b><u>9.0240</u></b>		

(A) Tax rates are per the County Clerk and are reported for the fiscal year in which the related taxes are collected.

(B) Average rates are reported due to the large number of taxing bodies in Champaign County with various boundaries and providing various services. See Table X.

(C) Average rates for prior years are not available.

## AVERAGE PROPERTY TAX RATES For Taxes Payable in 2013



County of Champaign, Illinois  
Taxing Districts  
November 30, 2013

Table X

<u>School Districts</u>	<u>Cities &amp; Villages</u>	<u>Townships</u>	<u>Township Roads &amp; Bridges</u>	<u>Township Permanent Roads</u>	<u>Fire Districts</u>	<u>Multi-Township Assessors</u>
----Grade Schools----	Allerton	Ayers			Allerton	Ayers-Raymond-South Homer
61V Armstrong-Ellis	Bondville	Brown	Ayers	Ayers	Broadlands-Longview	Colfax-Sadorus
130 Thomasboro	Broadlands	Champaign	Brown	Brown	Carroll	Compromise-Harwood-Kerr
137 Rantoul	Champaign	City of Champaign	Champaign	Champaign	Cherry Hills	Condit-East Bend-Hensley-
142 Ludlow	Fisher	Colfax	Colfax	Colfax	Cornbelt	Newcomb
169 St. Joseph	Foosland	Compromise	Compromise	Compromise	Eastern Prairie	Crittenden-Pesotum
188 Gifford	Gifford	Condit	Condit	Condit	Edge Scott	Ogden-Stanton
197 Prairieview-Ogden	Homer	Crittenden	Crittenden	Crittenden	Gifford	Rantoul-Ludlow
----High Schools----	Ivesdale	Cunningham	East Bend	East Bend	Homer	
193 Rantoul Twp.	Longview	East Bend	Harwood	Harwood	Ivesdale	
225 Armstrong Twp.	Ludlow	Harwood	Hensley	Hensley	Lincolnshire	<u>Library Districts</u>
305 St. Joseph-Ogden	Mahomet	Hensley	Kerr	Kerr	Ludlow	Bement Library
----Unit Schools----	Ogden	Kerr	Ludlow	Ludlow	Northern Piatt	Camargo Township Library
1C Fisher	Pesotum	Ludlow	Mahomet	Mahomet	Ogden-Royal	Mahomet Library
3 Mahomet-Seymour	Philo	Mahomet	Newcomb	Newcomb	Pesotum	Moyer District Library
4 Champaign	Rantoul	Newcomb	Ogden	Ogden	Philo	Philo Library
5F Gibson City-Melvin-Sibley	Royal	Ogden	Pesotum	Pesotum	Rolling Acres	Tolono Library
5P Bement	Sadorus	Pesotum	Philo	Philo	Sadorus	
7 Tolono	St. Joseph	Philo	Rantoul	Rantoul	Sangamon Valley	
8 Heritage	Savoy	Rantoul	Raymond	Raymond	Scott	<u>Park Districts</u>
10F Paxton-Buckley-Loda	Sidney	Raymond	Sadorus	Sadorus	Sidney	Champaign Park
25P Monticello	Thomasboro	Sadorus	Scott	Scott	St. Joseph-Stanton	Rantoul Park
39P Atwood-Hammond	Tolono	Scott	Sidney	Sidney	Thomasboro	Tolono Park
76V Oakwood	Urbana	Sidney	Somer	Somer	Tolono	Urbana Park
116 Urbana		Somer	South Homer	South Homer	Windsor Park	
301D Tuscola		South Homer	Stanton	Stanton		
302D Villa Grove		Stanton	St. Joseph	St. Joseph		<u>Cemetery Districts</u>
		St. Joseph	Tolono	Tolono		Rantoul-Ludlow Cemetery
		Tolono	Urbana	Urbana		
		Urbana				
<u>Community Colleges</u>						<u>Miscellaneous</u>
505 Parkland						Champaign County
507 Danville Area						Champaign County Forest Preserve
						Champaign-Urbana Mass Transit
<u>Drainage Districts in Champaign County</u>						Champaign Southwest Mass Transit
Drainage Districts	80					Champaign-Urbana Public Health
Drainage Subdistricts	246					Urbana & Champaign Sanitary
Total Drainage Districts	326					
			<u>Summary of Taxing Districts by Type</u>			
			School Districts	24		
			Community Colleges	2		
			Cities & Villages	24		
			Townships	30		
			Township Roads & Bridges	28		
			Township Permanent Roads	28		
			Fire Districts	25		
			Multi-Township Assessors	7		
			Library Districts	6		
			Park Districts	4		
			Cemetery Districts	1		
			Miscellaneous	6		
			Total Taxing Districts	185		

County of Champaign, Illinois  
Principal Property Tax Payers  
Current Year and Nine Years Ago

Taxpayer	2013			2004		
	Equalized	Rank	% of Total	Equalized	Rank	% of Total
	Assessed		Assessed	Assessed		Assessed
	Valuation		Valuation	Valuation		Valuation
Campus Property Management (Residential Rental Properties and Developments)	\$24,818,930	1	0.62%	\$29,066,890	1	1.18%
Champaign Market Place LLC (Shopping Mall)	23,988,140	2	0.60%	20,050,880	3	0.81%
American Water SSC (Water Utility Company)	16,462,640	3	0.41%			
Provena Covenant Medical Center (Hospital / Clinic)	14,531,080	4	0.37%	15,121,330	4	0.61%
Shapland Realty LLC (Residential and Commercial Rental Properties)	12,863,430	5	0.32%	8,303,270	7	0.34%
Walmart Stores (Discount Department / Grocery Stores)	11,288,990	6	0.28%	7,723,570	8	0.31%
Bankier Family (Residential and Commercial Rental Properties)	11,039,460	7	0.28%	9,024,700	6	0.37%
Regency Consolidated (Residential and Commercial Rental Properties)	9,485,860	8	0.24%			
Clinton C. Atkins / The Atkins Group (Residential and Commercial Developer)	9,101,300	9	0.23%	7,135,050	9	0.29%
Premier Cooperative Inc (Agricultural / Grain Elevators)	8,751,280	10	0.22%			
Carle Foundation (Hospital / Clinic / Nursing Home)				23,486,140	2	0.95%
Royse & Brinkmeyer Apartments (Residential Rental Properties)				10,968,200	5	0.45%
Par 3 Development LLC (Commercial Developer)				6,790,130	10	0.28%
	142,331,110		3.57%	137,670,160		5.59%
Total County Assessed Valuation	3,974,121,560		100.00%	2,463,518,814		100.00%

Note: Equalized assessed valuation is the assessed value used for the tax bills that were payable in the year shown, per the County Supervisor of Assessments and County Clerk.

Table XII

County of Champaign, Illinois  
Legal Debt Margin  
Last Ten Fiscal Years

Fiscal Year	(A) Equalized Assessed Value	(B) Debt Limit: 5.75% of Assessed Value	Debt Applicable to Debt Limit:			Total Debt Applicable	Legal Debt Margin	Debt Applicable as Percentage of Debt Limit
			General Obligation Bonds	Inter- governmental Loans	Capital Leases			
2013	\$4,065,121,260	\$233,744,472	\$44,871,342	\$129,063	\$0	\$45,000,405	\$188,744,067	19.25%
2012	\$4,090,148,587	\$235,183,544	\$47,856,757	\$181,563	\$0	\$48,038,320	\$187,145,224	20.43%
2011	\$4,129,698,348	\$237,457,655	\$51,541,757	\$234,063	\$0	\$51,775,820	\$185,681,835	21.80%
2010	\$4,095,801,577	\$235,508,591	\$52,121,757	\$286,563	\$0	\$52,408,320	\$183,100,271	22.25%
2009	\$4,007,204,999	\$230,414,287	\$55,262,315	\$339,063	\$0	\$55,601,378	\$174,812,909	24.13%
2008	\$3,764,642,329	\$216,466,934	\$58,368,675	\$391,563	\$0	\$58,760,238	\$157,706,696	27.15%
2007	\$3,485,682,532	\$200,426,746	\$61,010,755	\$444,063	\$94,722	\$61,549,540	\$138,877,206	30.71%
2006	\$3,206,272,292	\$184,360,657	\$55,679,661	\$496,563	\$282,901	\$56,459,125	\$127,901,532	30.62%
2005	\$2,963,869,244	\$170,422,482	\$51,781,939	\$549,063	\$372,482	\$52,703,484	\$117,718,998	30.93%
2004	\$2,755,106,306	\$158,418,613	\$53,581,902	\$601,563	\$101,195	\$54,284,660	\$104,133,953	34.27%

(A) Equalized assessed values are per the County Clerk and are reported gross of exemptions, tax increment financing and enterprise zone abatements that are later deducted in calculating the tax bills.

(B) Debt limit is per Illinois Compiled Statutes 55 ILCS 5/5-1012.

County of Champaign, Illinois  
Outstanding Debt Ratios  
Last Ten Fiscal Years

Table XIII

Fiscal Year	Governmental Activities			Business-Type Activities Capital Leases	Primary Government Total Debt Outstanding	(A) Personal Income (in thousands)	Outstanding Debt as Percentage of Personal Income	(A) Population	Outstanding Debt Per Capita
	General Obligation Bonds	Inter- governmental Loans	Capital Leases						
2013	\$44,871,342	\$129,063	\$0	\$0	\$45,000,405	\$7,631,804	0.59%	203,276	\$221.38
2012	\$47,856,757	\$181,563	\$0	\$0	\$48,038,320	\$7,631,804	0.63%	203,276	\$236.32
2011	\$51,541,757	\$234,063	\$0	\$0	\$51,775,820	\$7,365,631	0.70%	201,685	\$256.72
2010	\$52,121,757	\$286,563	\$0	\$0	\$52,408,320	\$7,260,722	0.72%	201,370	\$260.26
2009	\$55,262,315	\$339,063	\$0	\$0	\$55,601,378	\$6,925,412	0.80%	199,968	\$278.05
2008	\$58,368,675	\$391,563	\$0	\$0	\$58,760,238	\$6,922,343	0.85%	197,570	\$297.41
2007	\$61,010,755	\$444,063	\$85,169	\$9,553	\$61,549,540	\$6,526,429	0.94%	196,621	\$313.04
2006	\$55,679,661	\$496,563	\$266,444	\$16,457	\$56,459,125	\$6,177,554	0.91%	193,844	\$291.26
2005	\$51,781,939	\$549,063	\$372,482	\$0	\$52,703,484	\$5,825,838	0.90%	190,659	\$276.43
2004	\$53,581,902	\$601,563	\$101,195	\$0	\$54,284,660	\$5,749,324	0.94%	188,617	\$287.80

(A) Personal income and population estimates are per the Bureau of Economic Analysis, U.S. Dept. of Commerce. Data for the most recent year is not available, so data from the previous year is used.

County of Champaign, Illinois  
 Net General Bonded Debt Ratios  
 Last Ten Fiscal Years

Table XIV

Fiscal Year	(A) Gross Bonded Debt Outstanding	(B) Resources Restricted for Principal Repayment	Net Bonded Debt Outstanding	(C) Equalized Assessed Value	Ratio of Net Bonded Debt To Assessed Value	Population	Net Bonded Debt Per Capita
2013	\$44,871,342	\$3,430,256	\$41,441,086	\$3,532,086,251	1.17%	203,276	\$203.87
2012	\$47,856,757	\$3,282,597	\$44,574,160	\$3,546,623,981	1.26%	201,685	\$221.01
2011	\$51,541,757	\$3,944,614	\$47,597,143	\$3,561,497,476	1.34%	201,685	\$236.00
2010	\$52,121,757	\$3,087,078	\$49,034,679	\$3,537,653,786	1.39%	201,370	\$243.51
2009	\$55,262,315	\$2,538,294	\$52,724,021	\$3,485,212,304	1.51%	199,968	\$263.66
2008	\$58,368,675	\$2,371,145	\$55,997,530	\$3,296,192,580	1.70%	197,570	\$283.43
2007	\$61,010,755	\$1,902,724	\$59,108,031	\$3,041,810,510	1.94%	196,621	\$300.62
2006	\$55,679,661	\$1,306,926	\$54,372,735	\$2,801,111,358	1.94%	193,844	\$280.50
2005	\$51,781,939	\$1,722,005	\$50,059,934	\$2,587,805,754	1.93%	190,659	\$262.56
2004	\$53,581,902	\$1,224,283	\$52,357,619	\$2,463,518,814	2.13%	188,617	\$277.59
2003	\$54,642,290	\$747,879	\$53,894,411	\$2,331,253,331	2.31%	187,013	\$288.19

(A) Gross bonded debt includes general obligation bond principal outstanding at year end.

(B) Net assets restricted for debt service have been reduced to the amount that is for principal repayment only.

(C) Assessed value is reported for the year in which related taxes are received by the County. The equalized assessed value shown is per the County Clerk and is after multipliers and deductions have been applied, i.e. the value on which the tax bills are computed.

County of Champaign, Illinois  
Demographic Statistics  
Last Ten Fiscal Years

Table XV

Year	(A) Estimated Population	(A) Personal Income (in thousands)	(A) Per Capita Personal Income	(B) Labor Force	(B) Unemployment Rate	(C) Registered Voters	(C) Voter Turnout	(D) School Enrollment
2013				99,177	8.2%			24,441
2012	203,276	\$7,631,804	\$37,544	99,683	8.0%	112,933	69.9%	23,380
2011	201,685	\$7,365,631	\$36,391	101,297	8.4%			23,429
2010	201,370	\$7,260,722	\$36,045	106,393	9.0%	122,441	44.8%	23,356
2009	199,968	\$6,925,412	\$34,633	104,819	8.2%			23,085
2008	197,570	\$6,922,343	\$35,037	105,980	5.7%	123,150	68.9%	23,361
2007	196,621	\$6,526,429	\$33,193	105,053	4.3%			23,458
2006	193,844	\$6,177,554	\$31,869	104,451	3.7%	113,905	47.3%	23,924
2005	190,659	\$5,825,838	\$30,556	102,196	3.9%			24,052
2004	188,617	\$5,749,324	\$30,481	97,211	4.6%	122,739	68.6%	23,882

(A) Population estimates and personal income are per the U.S. Dept. of Commerce - Bureau of Economic Analysis. Figures for the most current year(s) are unavailable.

(B) Labor force and unemployment figures are per the Illinois Dept. of Employment Security. The figures are annual averages accumulated by place of residence.

(C) Voter statistics are per the County Clerk and are shown for general election years only.

(D) School enrollment statistics are per the Regional Office of Education for Champaign and Ford Counties. The figures include elementary and secondary public schools in Champaign County.

Table XVI

County of Champaign, Illinois  
Non-agricultural Employment Statistics  
Last Ten Fiscal Years

Year	Manufacturing	Construction	Transportation & Utilities	Wholesale & Retail Trade	Leisure & Hospitality	Health Care & Social Assistance	Other Services	Government	Total Number of Jobs
2013	7,120	2,860	2,741	12,916	10,155	12,335	17,100	33,152	98,379
2012	7,222	2,921	2,778	12,856	9,897	12,077	17,155	32,390	97,296
2011	7,019	2,893	2,712	12,841	9,565	11,981	16,853	32,685	96,549
2010	6,921	3,006	2,814	12,989	9,884	11,898	16,835	35,471	99,818
2009	7,345	3,213	2,807	13,139	9,656	12,082	17,095	36,873	102,210
2008	8,700	3,929	2,867	13,999	9,898	12,116	17,836	35,760	105,105
2007	9,317	3,643	2,756	13,988	10,082	11,757	17,515	35,314	104,372
2006	9,194	3,627	3,075	13,474	9,857	11,509	17,356	35,455	103,547
2005	9,461	3,800	3,282	13,029	10,026	11,255	16,985	35,241	103,079
2004	10,060	3,846	3,171	13,392	9,919	11,027	16,451	35,271	103,137

Note: Statistics are per the Illinois Dept. of Employment Security - Economic Information & Analysis Division, Current Employment Statistics Program.

County of Champaign, Illinois  
Principal Employers  
Current Year and Five Years Ago

Table XVII

<u>Employer</u>	<u>2013</u>			<u>2008</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>% of Total Employment</u>
University of Illinois at Urbana-Champaign (Post-Secondary Education)	28,127	1	30.02%	28,683	1	27.24%
Carle Foundation Hospital (and Clinic as of 2010) (Health Care)	5,070	2	5.41%	2,998	2	2.85%
Champaign School District (Elementary & Secondary Education)	1,815	3	1.94%	1,459	4	1.39%
Parkland Community College (Post-Secondary Education)	1,313	4	1.40%	1,119	7	1.06%
Kraft Foods, Inc. (Food Products)	1,265	5	1.35%	1,325	5	1.26%
County of Champaign (Local Government)	1,008	6	1.08%	973	9	0.92%
Walmart Stores (Discount Retailer)	986	7	1.05%	1,257	6	1.19%
Urbana School District (Elementary & Secondary Education)	937	8	1.00%	948	10	0.90%
Provena Covenant Medical Center (Health Care)	784	9	0.84%	977	8	0.93%
Christie Clinic (Health Care)	775	10	0.83%			
Carle Clinic (merged with hospital in 2010) (Health Care)				2,693	3	2.56%
	<u>42,080</u>		<u>44.92%</u>	<u>42,432</u>		<u>40.29%</u>
Total Employment in Champaign County	<u>93,700</u>		<u>100.00%</u>	<u>105,314</u>		<u>100.00%</u>

Source: Champaign County Economic Development Corporation, Top Employers Directory, updated with phone inquiries to the larger employers.

County of Champaign, Illinois  
Salaries of Principal County Officials  
November 30, 2013

<u>TITLE</u>	<u>NAME</u>	<u>ANNUAL SALARY</u>	<u>STATE SALARY STIPEND</u>
Auditor	John Farney	\$86,328 (A)	\$6,500
Circuit Clerk	Katie Blakeman	\$90,070 (A)	\$6,500
Coroner	Duane Northrup	\$86,328 (A)	\$6,500
County Board Chairman	Alan Kurtz	\$29,274	
County Clerk	Gordy Hulten	\$86,639 (A)	\$6,500
Recorder	Barbara Frasca	\$86,328 (A)	\$6,500
Sheriff	Daniel Walsh	\$108,338 (A)	\$2,600
Public Safety Director	Daniel Walsh	\$4,000	
State's Attorney	Julia Rietz	\$166,508	
Treasurer / Collector	Daniel Welch	\$86,639 (A)	\$2,600
Animal Control Director	Stephanie Joos	\$60,450	
Board of Review Chairman	Elizabeth Burgener-Patton	\$36,712	
Child Advocacy Center Director	Adelaide Aime	\$48,009	
County Administrator	Debra Busey	\$136,578	
County Highway Engineer	Jeffrey Blue	\$132,122	
Court Services Director	Joseph Gordon	\$94,127	
Emergency Management Agency Director	John Dwyer	\$62,225	
Mental Health Board Director	Peter Tracy	\$127,667	
Nursing Home Administrator	Karen Noffke	\$100,000 (C)	
Public Defender	Randall Rosenbaum	\$149,857	
Reg. Planning Comm. Chief Exec. Officer	Cameron Moore	\$142,136	
Supervisor of Assessments	Stan Jenkins	\$70,395 (A)	\$1,200
Zoning and Enforcement Director	John Hall	\$74,354	
Circuit Judge	Arnold Blockman	\$184,436 (B)	
Circuit Judge	Harry Clem	\$184,436 (B)	
Circuit Judge	Thomas Difanis	\$184,436 (B)	
Circuit Judge	Jeffrey Ford	\$184,436 (B)	
Circuit Judge	Michael Q. Jones	\$184,436 (B)	
Circuit Judge	Heidi Ladd	\$184,436 (B)	
Associate Circuit Judge	Holly Clemons	\$175,214 (B)	
Associate Circuit Judge	John Kennedy	\$175,214 (B)	
Associate Circuit Judge	Richard Klaus	\$175,214 (B)	
Associate Circuit Judge	Chase Leonhard	\$175,214 (B)	
Associate Circuit Judge	Brian McPheters	\$175,214 (B)	

(A) The State of Illinois pays stipends to the Auditor, Circuit Clerk, Coroner, County Clerk, Recorder, Sheriff, Treasurer and Supervisor of Assessments in addition to their salaries paid by the County.

(B) Judges' salaries are paid by the State of Illinois.

(C) As of July, 2008, the Nursing Home Administrator is an employee of the management firm that was contracted to manage the County Nursing Home, Management Performance Associates, Inc.

Table XIX

County of Champaign, Illinois  
County Employees by Function / Program  
Last Nine Fiscal Years

Function / Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Governmental Activities:</b>										
General Government	89.5	89.3	83.9	86.0	94.0	91.0	90.0	86.3	84.8	(A)
Justice & Public Safety	342.8	341.7	341.8	352.9	373.5	371.5	371.0	364.5	376.0	(A)
Health	6.0	12.0	12.0	11.0	5.0	5.0	5.0	5.0	5.0	(A)
Education	117.8	121.5	117.7	88.3	91.6	96.5	83.4	83.4	85.4	(A)
Development	64.7	61.6	65.6	67.7	56.5	53.5	48.0	48.0	51.0	(A)
Highways & Bridges	21.0	22.0	22.0	23.0	23.0	24.0	24.0	24.0	24.0	(A)
<b>Business-Type Activities:</b>										
Nursing Home	217.0	205.5	203.0	203.5	253.0	254.0	254.0	260.0	236.5	(A)
<b>Total</b>	<b>858.8</b>	<b>853.6</b>	<b>846.0</b>	<b>832.4</b>	<b>896.6</b>	<b>895.5</b>	<b>875.4</b>	<b>871.2</b>	<b>862.7</b>	

Note: Figures are full-time-equivalent positions per the County-Wide Staffing Budget.

(A) Information for prior fiscal years is not available.

County of Champaign, Illinois  
Operating Indicators by Function / Program  
Last Eight Fiscal Years

Table XX

		2013	2012	2011	2010	2009	2008	2007	2006	2005
<u>General Government:</u>										
Administrative Services	Meeting agendas prepared	91	65	73	53	135	135	127	127	(A)
	Meeting minutes prepared	91	65	73	53	115	117	115	115	(A)
County Auditor	Accounts Payable checks issued	18,884	17,146	16,675	16,652	18,229	17,122	17,335	16,086	(A)
	Accounting transactions processed	99,964	94,651	94,302	91,340	92,096	84,886	92,470	90,219	(A)
Recorder of Deeds	Documents recorded	29,695	33,384	28,217	31,757	36,608	31,419	36,000	35,555	(A)
	Documents converted to digital format	29,695	0	3,326	0	90,000	96,000	72,000	65,000	(A)
Supervisor of Assessments	Number of tax parcels	76,125	73,181	73,150	72,981	76,500	75,153	73,897	72,183	(A)
	Total assessor changes	16,341	47,082	17,741	12,870	30,000	26,000	26,854	37,850	(A)
	Complaints addressed	1,772	2,113	2,104	1,396	1,200	1,200	1,473	982	(A)
County Treasurer	Number of receipts entered	7,158	7,152	6,679	12,110	7,464	7,319	7,100	6,922	(A)
	Number of tax bills sent	73,750	73,620	73,581	73,314	72,874	71,812	70,093	69,958	(A)
	Number of website hits	2,842	2,500	4,987	4,378	12,700	10,500	11,500	6,000	(A)
<u>Justice &amp; Public Safety:</u>										
Circuit Clerk	Total court cases opened	31,341	35,391	38,288	48,065	44,841	47,209	47,062	47,062	(A)
	Total court cases closed	31,468	36,385	37,694	40,845	46,365	45,469	53,355	53,355	(A)
	Web site specific case requests	4,374,426	6,450,000	6,373,591	3,768,666	13,384,967	6,925,161	5,173,169	5,173,169	(A)
	Child support payments processed	\$1,272,806	\$1,504,880	\$1,779,017	\$2,245,000	\$2,316,875	\$2,563,643	\$2,743,846	\$2,906,684	(A)
Public Defender	Cases opened: Felony	2,048	2,016	2,341	2,054	2,223	2,472	2,516	2,376	(A)
	Cases opened: Misdemeanor/Traffic	3,968	4,072	4,321	4,957	5,614	3,720	3,926	4,032	(A)
	Cases opened: Juvenile	296	335	411	392	404	300	365	396	(A)
Sheriff	Calls for service answered	24,786	28,258	22,525	25,274	32,061	32,189	25,002	31,477	(A)
	Traffic citations written	2,016	3,673	3,266	2,967	2,600	2,519	3,100	3,169	(A)
	Civil process papers served	8,421	7,776	8,597	9,049	8,987	11,316	10,842	10,875	(A)
	Jail book-ins annually	7,379	7,617	7,719	7,795	8,810	9,326	9,000	9,016	(A)
State's Attorney	Felony cases filed	2,108	2,116	2,100	2,166	2,183	2,329	2,270	2,135	(A)
	Misdemeanor cases filed	1,404	1,524	1,400	1,453	1,737	1,714	1,610	1,603	(A)
	Avg. annual felony caseload/attorney	234	240	350	350	363	359	325	305	(A)
	Abuse/Neglect Petitions filed	73	79	104	78	82	91	108	104	(A)
Coroner	Deaths investigated	1,686	1,542	1,583	1,455	1,517	1,408	1,510	1,545	(A)
	Deaths requiring autopsy	129	116	120	109	119	140	100	86	(A)
	Cremation permits issued	707	635	614	550	580	549	462	435	(A)
Juvenile Detention Center	Number of admissions	400	432	445	476	499	438	406	317	(A)
	Average daily population	16	17	16	16	21	19	12	12	(A)
Animal Control	Animals spayed/neutered	305	314	171	195	750	665	523	214	(A)
	Animals impounded	1,716	1,589	1,925	2,073	2,000	2,030	1,973	1,921	(A)
	Animals registered	17,381	16,588	17,534	17,017	15,500	17,084	15,730	15,884	(A)
<u>Development:</u>										
Zoning & Enforcement	Zoning use permit applications	157	203	158	132	190	212	233	243	(A)
	Zoning cases completed by ZBA	39	27	16	19	23	30	40	41	(A)
	Zoning complaints received	61	80	100	99	107	122	108	107	(A)
	Complaints resolved	99	69	224	119	131	33	28	19	(A)
<u>Social Services:</u>										
Nursing Home	Patient days per year	69,365	73,725	70,644	71,801	67,938	62,454	68,540	72,903	(A)
	Average daily census	190	201	194	197	186	171	188	200	(A)

Note: Data is provided by various County departments.  
(A) Data for fiscal years prior to 2006 is not available.

County of Champaign, Illinois  
 Capital Asset Statistics by Function / Program  
 Last Eight Fiscal Years

Table XXI

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Government:										
Public Properties										
Buildings maintained (quantity)	17	17	17	17	17	17	18	18	(A)	(A)
Buildings maintained (square footage)	791,045	790,436	790,436	766,000	766,000	766,000	599,533	599,533	(A)	(A)
Grounds maintained (acres)	50	49	49	50	50	50	50	50	(A)	(A)
Justice & Public Safety:										
Sheriff										
Patrol cars	59	59	58	58	51	51	39	39	(A)	(A)
Other Sheriff/Corrections vehicles	26	26	24	24	32	32	31	31	(A)	(A)
Main Street Jail capacity	113	131	131	132	132	132	132	132	(A)	(A)
Satellite Jail capacity	182	182	182	147	147	147	147	147	(A)	(A)
Jail overflow capacity	40	40	40	30	30	30	30	30	(A)	(A)
Highways and Bridges:										
Highway										
Highways maintained (miles)	193	193	193	189	189	191	191	191	(A)	(A)
Bridges maintained (quantity)	74	74	73	72	72	72	72	72	(A)	(A)
Social Services:										
Nursing Home										
Nursing Home capacity	243	243	243	243	243	243	243	243	(A)	(A)

Note: Data is provided by various County departments.

(A) Data for fiscal years prior to 2006 is not available.