

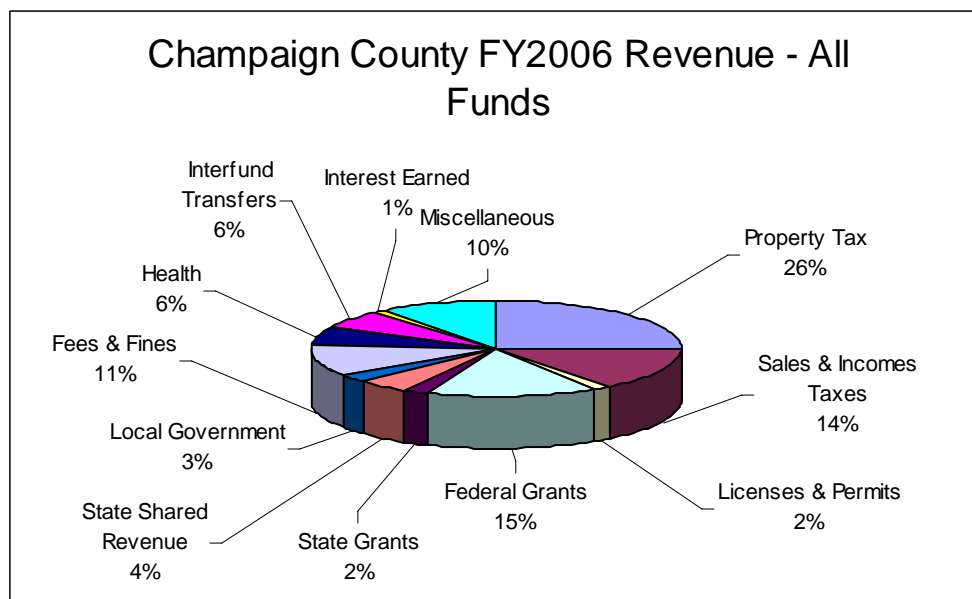


FY2006 BUDGET EXECUTIVE SUMMARY

Champaign County's total FY2006 Budget is set at \$100,114,984 in Expenditure and \$89,224,014 in Revenue. This budget has been developed by the County's elected officials and department heads, and initial review with the County Administrator. The budget was presented to the County Board in the annual legislative budget hearings, and was accepted as a tentative document by the Champaign County Board in September, and approved in its final version as presented here on November 17, 2005.

BUDGET REVENUE HIGHLIGHTS

The County's FY2006 Budget is comprised of a variety of revenue sources. The major revenue sources for the County are: Property Taxes, the County's sales taxes and income tax; and Federal Grants.



PROPERTY TAX

Champaign County is subject to the Property Tax Extension Limitation Law (PTELL), pursuant to 35 ILCS 200/18-185. *The County Board's policy for the calculation of property tax for FY2006 as stated in Resolution No. 4953 is that the property tax rates shall be calculated in accordance with the Property Tax Extension Limitation Law, with the goal of maintaining the Champaign County FY2005 rate of 0.7981.*

The FY2006 total growth in the Equalized Assessed Valuation (EAV) is projected at 7.96%, and the CPI factor utilized in administering the Property Tax Extension Limitation Law formula is 3.3%. Under PTELL, the growth in the County's aggregate levy, excluding the levies for Mental Health, Developmental Disabilities Board and debt obligations, is 6.13%. When the Mental Health, Developmental Disabilities and Nursing Home Bond levies are added, the total increase



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in levy to be collected by the Champaign County Board in FY2006 is 5.62%, a total increase of \$1,165,026.

Although the total property tax dollars to be collected in FY2006 increases, the County's tax rate decreases 2.06%. The County's tax rate will go from 0.7981/hundred dollars of assessed value to 0.7817/hundred dollars of assessed value.

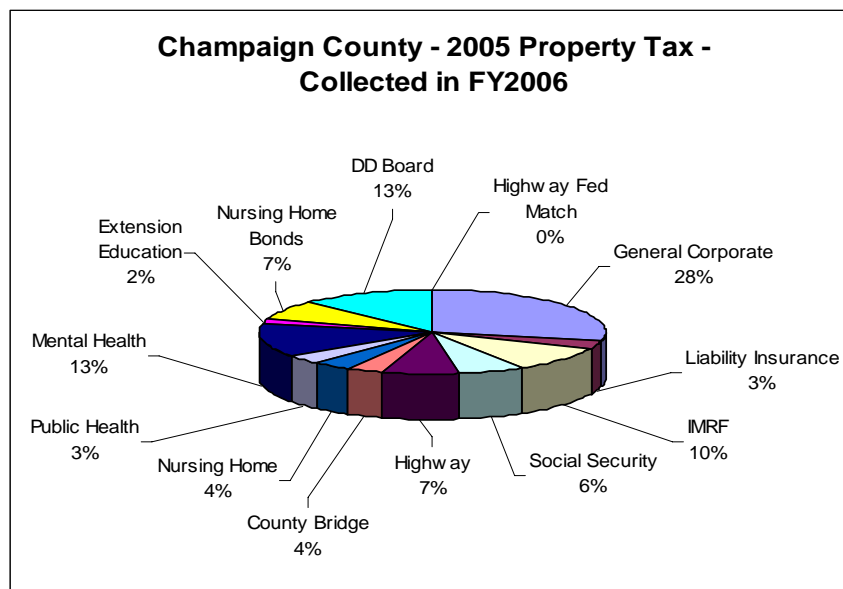
Each of the levies within the County's aggregate levy received growth based upon the PTELL calculation with the following exceptions:

Social Security Levy – The Social Security levy required only a 5.25% or \$66,800 increase over FY2005. The balance of \$11,283 in growth allowed for this levy was appropriated to the IMRF levy.

General Corporate Levy – The General Corporate levy will receive only a 1.77% or \$109,155 increase over FY2005. The balance of \$269,356 in growth allowed for this levy was appropriated to the IMRF levy.

Extension Education – The Extension Education levy will receive only a 3.19% or \$11,713 increase over FY2005. The balance of \$10,824 in growth allowed for this levy was appropriated to the IMRF levy.

IMRF Levy - The IMRF levy required a 22.09% or \$403,509 increase over FY2005. The growth allowed under the PTELL calculation was 6.13% or \$112,046. The additional \$291,463 was appropriated from the growth that would have been allowed the three levies listed above.



The history of Champaign County's property tax rate from 1991 reflects a stable or declining rate, except in those instances when voter-approved referenda have increased the rate for new initiatives. The total rate in 1991 was 0.6284. Included within the total rate is the rate for core County government services which includes the levy for the General Corporate Fund, IMRF,

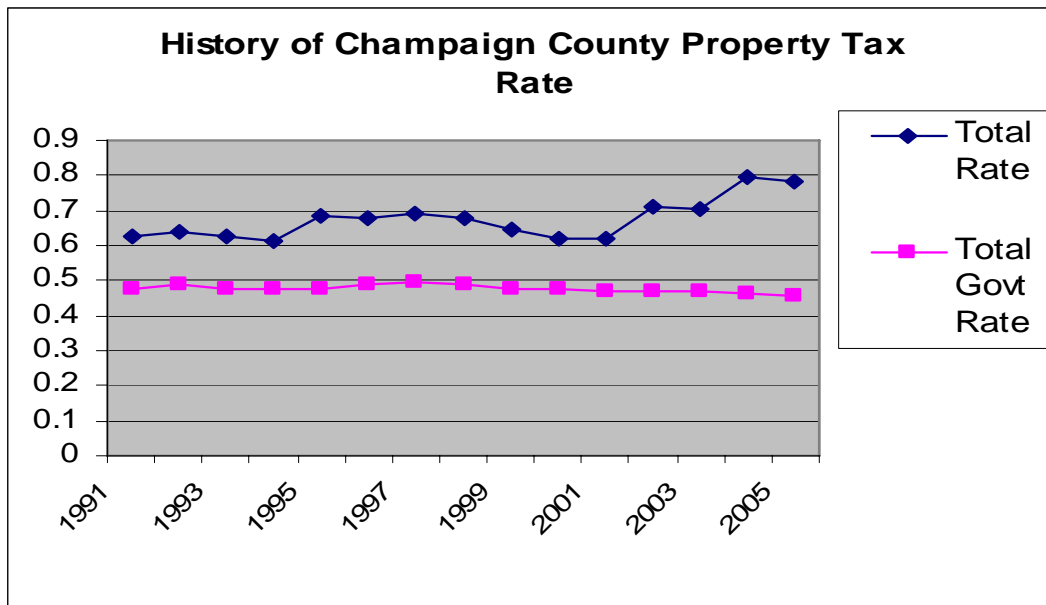


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Social Security, Liability Insurance, County Highway and County Bridge at 0.4777. Fourteen years later in 2005, the total rate is 0.7817 – a 24.4% increase over the 1991 rate, while the rate for the core County government services is 0.4563 – a 4.48% decrease over the 1991 rate. The basis for the increase in the total County rate rests with the following voter-approved referenda over this 14 year time period:

General Obligation Bonds for the Satellite Jail	1995
Creation of Levy for Extension Education & Public Health	1997
Approval of Nursing Home Operating Levy & General Obligation Bonds for Nursing Home	2002
Approval of 377 Board (Developmental Disabilities) Levy	2004

The following chart exhibits the total rate, with the reflected increases, and the rate for core County government services over that same period.



SALES and INCOME TAXES

Sales and income taxes represent approximately 14% of the total revenue for Champaign County. With the exception of the Public Safety Sales Tax, these revenues are dedicated to the General Corporate Fund and the County’s general operating expenses. *The County’s policy with regard to the FY2006 revenue projection as stated in Resolution No. 4953 is that the revenues are projected using conservative estimates based on historical information and current levels of collection.*

The 1 cent sales tax collected in unincorporated areas of the County declined over the period from 1993 through 2003, due primarily to the annexation of businesses that had previously been outside of the incorporated areas of the County. Through intergovernmental agreements with the

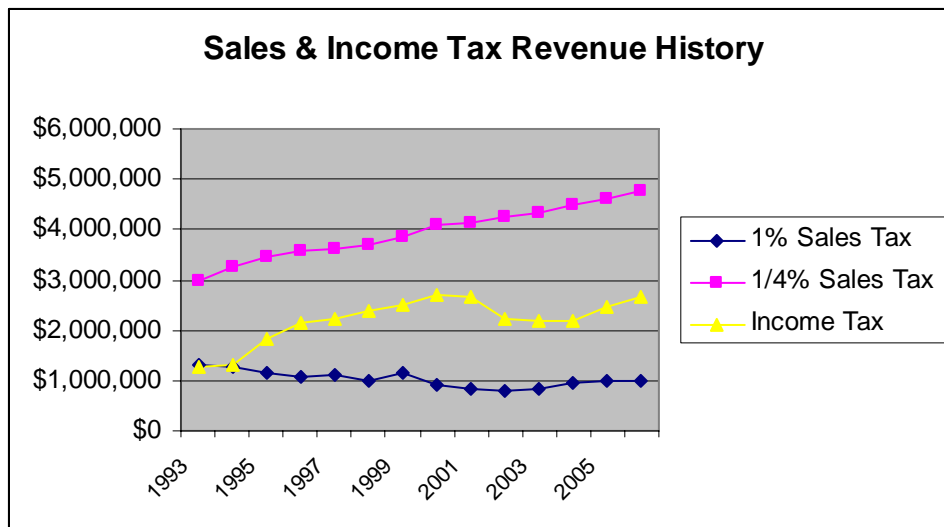


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Cities of Champaign and Urbana, some of this lost revenue is recovered for a period of ten (10) years pursuant to the Fringe Development Agreements, and is reflected in the Local Government revenue. In FY2004, this revenue rebounded with a 12.5% increase, due at least in part to the growth of agri-business initiatives within the County. The FY2005 tax is maintaining approximate 3.7% growth over the FY2004 tax received, and the FY2006 budget is estimated anticipating continuing growth at the 3.5% level.

Income tax reflected positive steady growth from 1993 through 2001, and then dropped 16.5% in 2002, and effectively remained flat in 2003 and 2004. The budget for FY2005 was prepared based on continuing flat growth in the income tax, however has instead experienced year-to-date 19% growth over FY2004. The projected total to be received in FY2005 is 15% above the actual receipts for FY2004, and the FY2006 budget is projected to maintain steady growth with a 4% increase over the projected FY2005 total.

The County-wide quarter cent sales tax has maintained consistent and stable growth since 1993. This revenue has increased every year, and only four times during this 12 year history has this tax increased by less than 3% - in 1997, 1998, 2001 and 2003. The average annual growth rate is 3.8%. The FY2006 budget is projected at a 3.25% increase over the total expected to be received in FY2005.

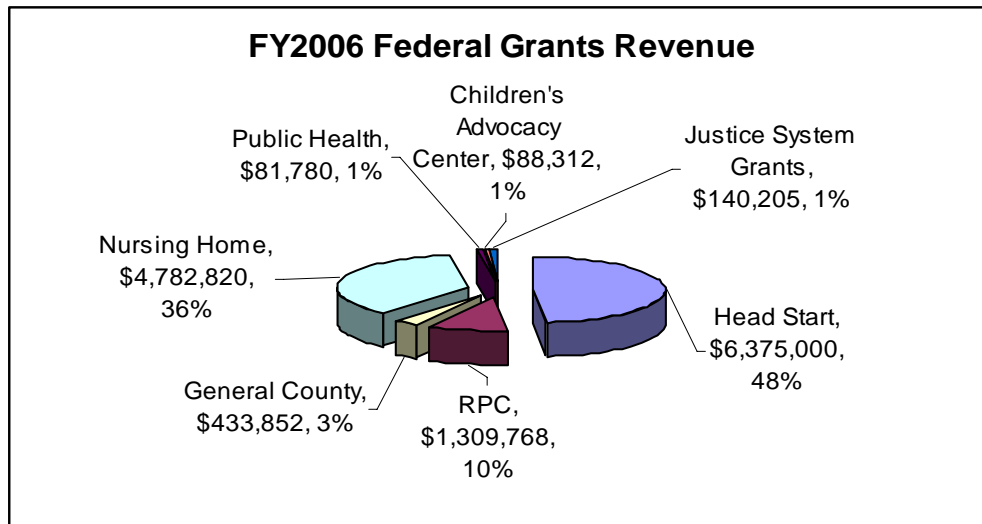




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FEDERAL GRANTS

Federal Grants represent 15% of the County's total revenue, and primarily support the Champaign County Head Start Program and the Champaign County Nursing Home through Medicare and Medicaid funding.



The County Board's policy with regard to grant funds as stated in Resolution No. 4953 is as follows:

The Champaign County Board 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 shall be initiated with grant funds only if one of the following conditions are met: (a) the activity or service can be terminated in the event the grant revenues are discontinued; or (b) the activity should, or could be, assumed by the County (or specific fund) general and recurring operating funds. Departments are encouraged to seek additional sources of revenue to support the services prior to expiration of grant funding. Grant approval shall be subject to the terms and conditions of Champaign County Ordinance Number 635.

FEES and FINES

Fees revenues reflect 11% of the County's total revenue. The total fees revenues are projected to be \$8,722,605 for FY2006. The fees revenue for the General Corporate Fund is \$4,193,100; for the Regional Planning Commission is \$1,202,840; and for numerous Special Revenue Funds is \$3,326,665. The County Board's policy statement regarding fees revenue pursuant to Resolution No. 4953 is:

The County charges user fees for items and services, which benefit a specific user more than the general public. State law or an indirect cost study determines the parameters for user fees. The County shall review all fees assessed in its annual budget preparation process to determine the



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appropriate level of fees for services and recommend any proposed changes to the fees collected to be implemented in the ensuing budget year.

Fines revenues are budgeted at \$912,300 for FY2006 – a drop of 4% over the FY2005 budgeted figure. This revenue comes almost entirely from fines and forfeitures resulting from convictions for criminal and traffic offenders in Champaign County.

HEALTH

\$5,509,692 in FY2006, or 6% of the total revenue for the County - is revenue supporting the Champaign County Nursing Home. Only \$18,648 of the total for Health is related to another initiative, and that is for the clinic/nursing service fees for the County Board of Health.

MISCELLANEOUS

Miscellaneous revenues include revenues from vending machines, jail commissary, sale of surplus, parking fees, rents and royalties, gifts and donations, and employee and municipality contributions for health insurance.

REVENUE SUMMARY

As demonstrated herein, Champaign County's revenues are diverse, which lend to greater stability when one of those revenues is negatively impacted. In the economic slow-down which occurred after September 11, 2001, Champaign County continued to experience retail sales and residential growth, which helped to offset loss of state-shared revenues occurring in that same time period. The County's revenues are closely evaluated and monitored in the budget process, especially as those revenues define the resources available and to be allocated for the mandated and special services to be provided through county government.

In their book **The Price of Government**, David Osborne and Peter Hutchinson define the price of government as *“the sum of all taxes, fees, and charges collected directly by a given locality, state, or nation, divided by that jurisdiction's aggregate personal income.”*¹

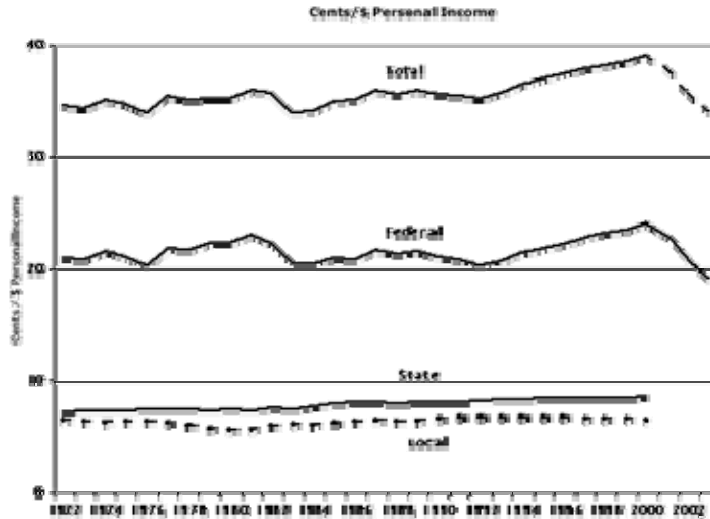
Information presented in the book, also indicates that, at every level, *“The price of government for the past three decades has remained within a fairly narrow comfort zone – except for the end of the 1990s, when the federal government ran a surplus. . . shows the price holding relatively steady at:*

- *35 to 37 cents per dollar for all forms of government combined*
- *20 to 22 cents per dollar for the federal government*
- *7.3 to 8.3 cents per dollar for state governments; and*
- *6 to 6.6 cents per dollar for local governments.*²

A chart depicting the above is as follows:



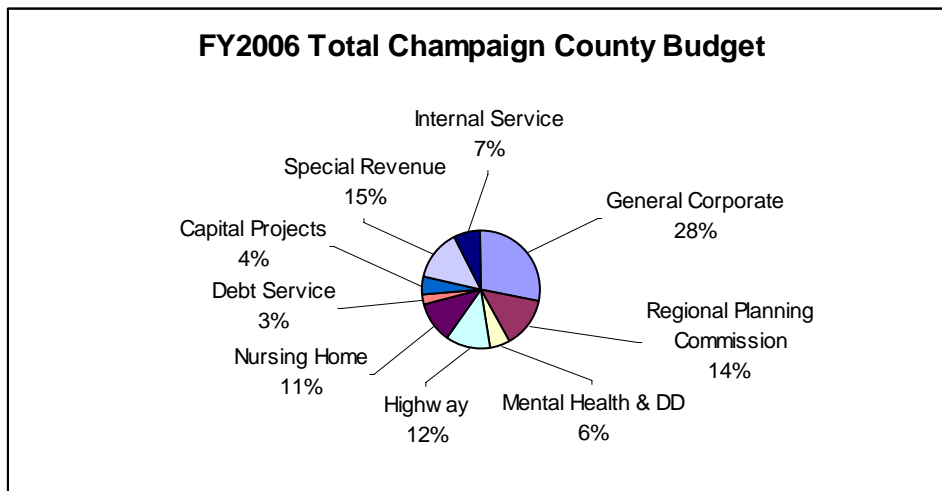
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As a part of the FY2006 budget preparation process, we have documented the price of government in Champaign County for the period from 1996 to 2003. The price of government paid for Champaign County government remains steady at 0.9 to 1.1 cents per dollar of aggregate income over this period. If the total local tax for all other local taxing bodies is equal to the average of 6 – 6.6 cents as stated above, (unknown at this time whether other taxing bodies in Champaign County have assessed the price of government for their jurisdiction) the County’s portion represents 17% of the price of total government services provided at the local level.

BUDGET EXPENDITURE HIGHLIGHTS

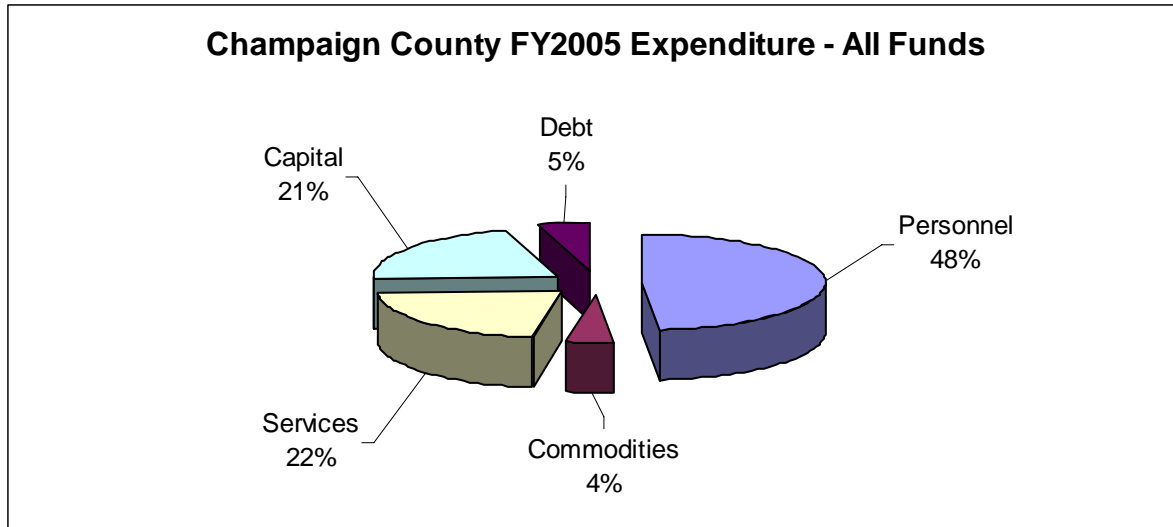
As mandated by state and federal guidelines, the budget is created through the establishment of various funds, specific to areas of operations and corresponding revenue requirements. The FY2006 Budget of \$100,114,984 is comprised of the following major funds/fund groups:





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The overview of the total FY2006 budget by expenditure category is as follows:



FY 2006 FUND BUDGET OVERVIEWS

GENERAL CORPORATE FUND

Revenues

The majority of the County-wide operations, including the budgets of elected officials, are included in the General Corporate Fund. The FY2006 revenue projections for the General Corporate fund are as follows:

Property Tax	\$6,683,653	24%
Sales/Income Taxes	\$8,842,935	31%
Licenses	\$1,144,200	4%
Grants	\$ 649,033	2%
State Shared Revenue	\$2,825,003	10%
Local Government Revenue	\$ 561,400	2%
Fees & Fines	\$4,169,850	15%
Miscellaneous	\$3,377,209	11%

TOTAL ***\$28,253,283***

The beginning fund balance for the General Corporate Fund for FY2006 is currently estimated to be \$4,594,054. This is an increase in fund balance of \$1,033,829 over the beginning fund balance of FY2005 in the amount of \$3,560,225. Pursuant to Resolution No. 4953, the County Board's Fund Balance policy for this fund is as follows:



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The fund balance goal for the General Corporate Fund is to maintain a 90 day or 25% of expenditure fund balance. However, the minimum fund balance requirement for the General Corporate Fund is a 45-day or 12.5% of expenditure fund balance for cash flow purposes. In instances where an ending audited fund balance is below the 45-day minimum requirement, a plan will be developed to increase the fund balance. Fund balance goals for other county funds are established based upon individual fund requirements and stated in the annual budget documents.

The fund balance for the General Corporate Fund is expected to increase due primarily to two major one-time revenue sources received in FY2005. Pursuant to Resolution No. 4953, the County Board's policy for one time revenues is: *To the extent feasible, one-time revenues will be applied toward one-time expenditures; they will not be used to finance ongoing programs. Ongoing revenues should be equal to or exceed ongoing expenditures.*

The two one-time revenue receipts in FY2005 which constitute the basis for the anticipated \$1,033,829 revenue positive budget are:

- **Revenue Stamps - \$600,000** – activity generated by low interest rates, and high level of activity in real estate transactions – the original budget for this line item based on 12 year historical average activity rates was \$876,520
- **Inheritance Tax - \$465,252** – one extremely large transaction in this fiscal year in this amount, anticipated to bring this revenue stream ahead of the 12 year average budgeted figure of \$235,748.

The County Board will make a determination after the final position of the FY2005 budget is documented, regarding the use of the one-time revenues which place the fund balance for FY2006 above the minimum 12.5% fund balance goal. An example of the County Board's designation of use of one-time revenues occurred in FY2005. The FY2004 budget ended with a revenue surplus of \$710,699. Of this surplus, \$585,055 came from revenue stamps which, as stated above, have created higher than average receipts due to increased real estate transactions occurring within the County. The County Board identified a portion of that excess to be utilized for the purchase of a new HR software management system with a one-time initial purchase cost of \$162,192. This expenditure is occurring over a three year period, but the annual amount of the expense is subtracted from the General Corporate Fund expenditure total for purposes of determining a balanced budget, because it has previously been approved as expenditure appropriated from the General Corporate Fund Balance as a result of the one-time revenue from FY2004.

Expenditures

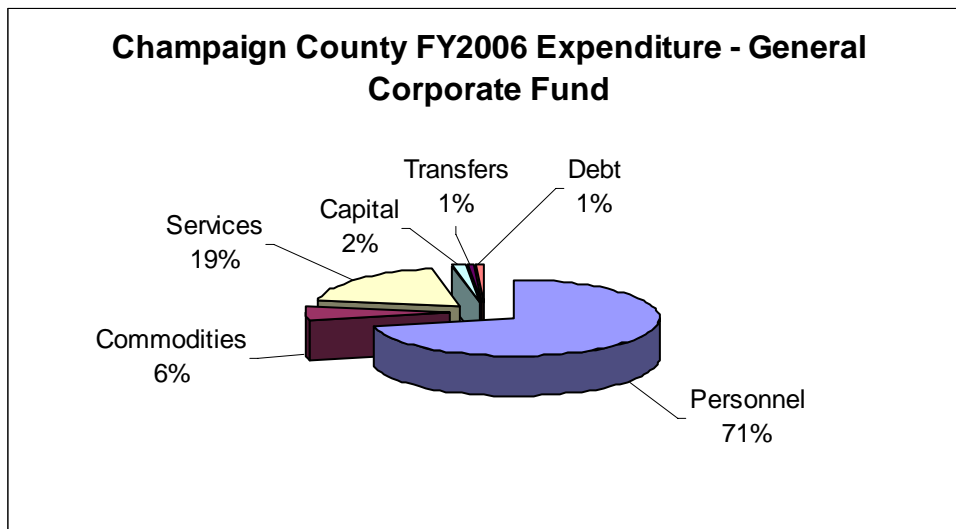
The General Corporate Fund expenditure budget for FY2006 was prepared in accordance with Resolution No. 4953. Personnel salary increases are calculated according to the negotiated terms of thirteen bargaining contracts for the County's employees represented by unions, and a total 4.2% increase allowance for the County's non-bargaining personnel. New positions added during the 2005 fiscal year also contribute to the increase in the total personnel budget for FY2006. New positions include the following:



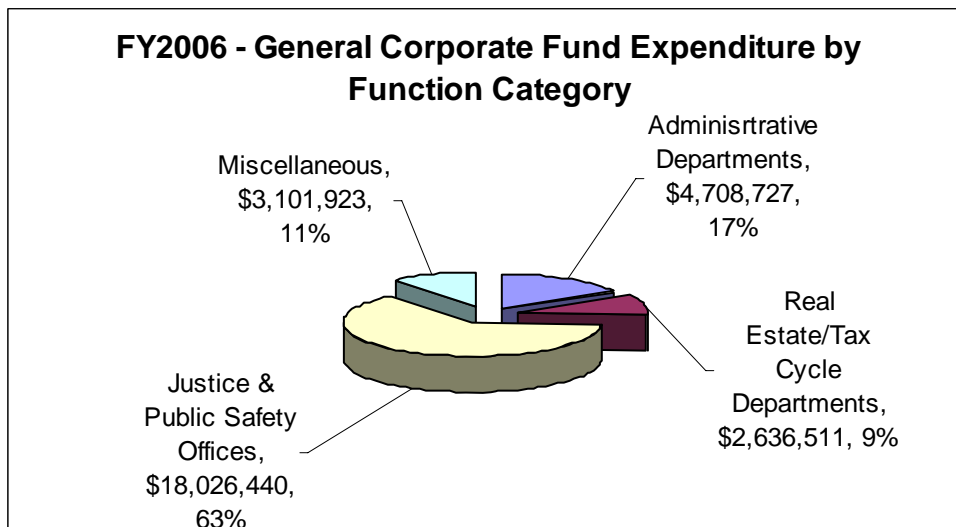
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- Senior Assistant State's Attorney – Civil Division
- Deputy County Administrator/HR
- 1 Lead Custodian and 4 part-time custodians – replacing outsourcing of custodial services with in-house services

Department heads and officials were further directed to prepare their operating budgets with an allowance for a 1.5% increase in commodities and services line items – which had previously been frozen since FY2000. The total appropriation for the General Corporate Fund of \$28,473,601 reflects an overall 6% increase over the FY2005 budget.

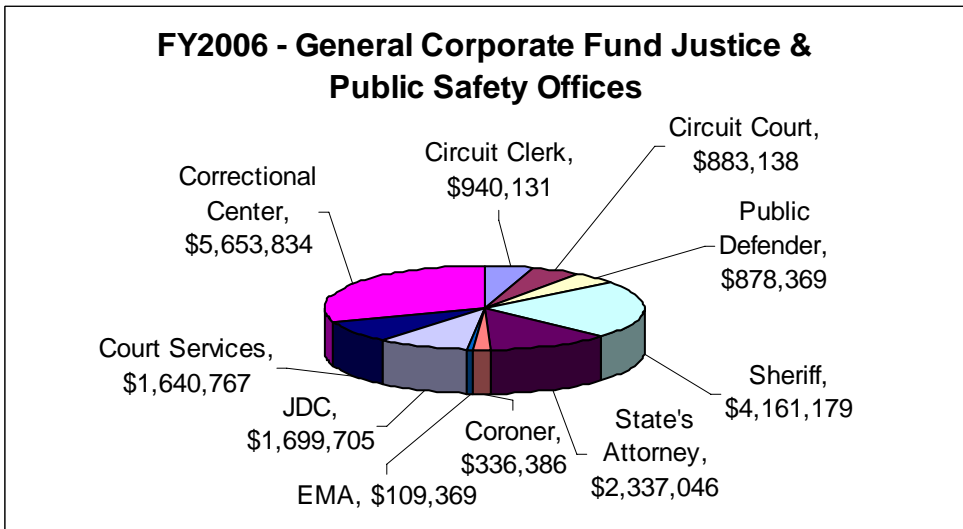
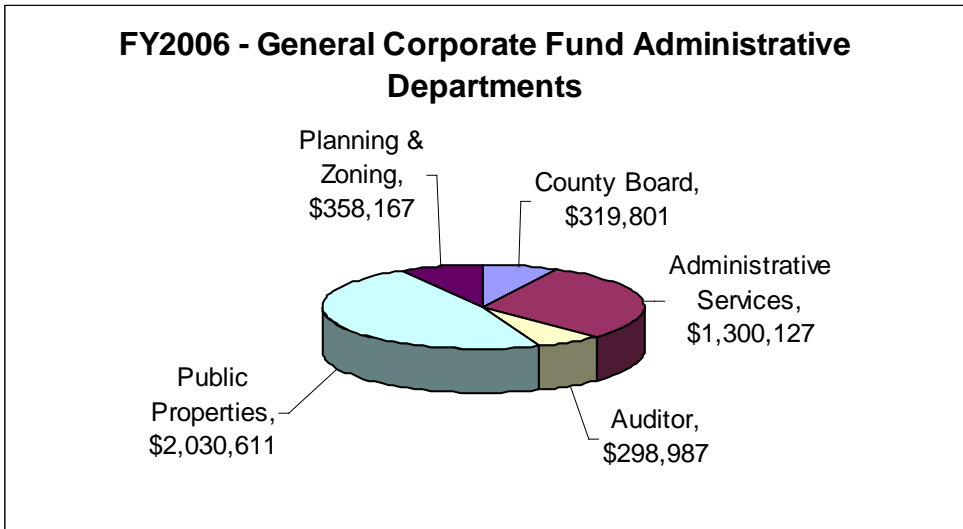
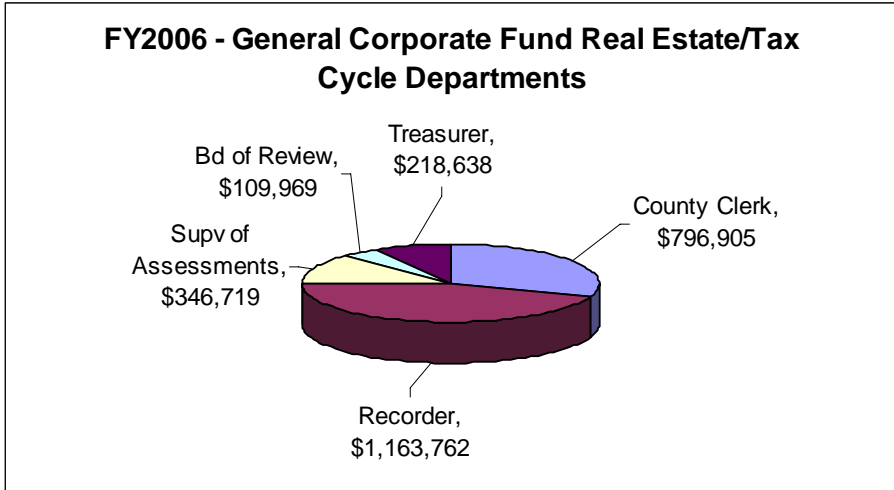


An overview of general corporate expenditures by functional area, and the subsequent breakdown for each area is as follows:





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Individual department and elected official Mission Statements and staffing allocations are included in the Introduction Section of the FY2006 Budget Book.

With the exception of appropriation for one-time expenditures in FY2006 in the amount of \$124,136, the General Corporate Fund is a \$96,182 deficit budget. General Corporate Fund Departments submitted Program Change Requests for additional funding sought in the FY2006 budget during the budget process. The total of all these requests at this time is \$1,090,747. The County Board approved funding \$394,365 of the total requests presented. The approved requests included an increase of \$108,371 for the expanded mental health services provided at the County's adult detention facilities; \$4,791 for Courthouse and Jail equipment maintenance contracts; \$64,922 to fund two of the four positions lost by the State's Attorney when a federal grant for Domestic Violence Prosecution was not renewed; \$50,000 for a Disparity Study; and \$113,600 to fund capital improvement needs of the County's facilities.

REGIONAL PLANNING COMMISSION

Mission Statement: *Promote, plan, facilitate, and accomplish the improved health, safety, welfare, education, economic conditions, environment, and regional development within Champaign County in particular, and also within the greater area of East Central Illinois. All such services will be performed in the spirit of intergovernmental cooperation and with a regional vision for the maintenance and enhancement of the quality of life.*

The Regional Planning Commission includes four (4) funds: Operating, Head Start, Economic Development and Geographic Information System (GIS). The proposed FY06 budget accommodates the potential receipt of over \$12.8 million in over 100 departments and nine major program areas. Federal and state grants account for over 75% of the overall RPC budget. Salary and fringe benefit expenses represent nearly 3/5 of total anticipated expenditures. Staffing levels have risen to 150 employees with some variation due to seasonal enrollment changes in the Head Start Program.

Summary Revenue and Expenditures FY2006:

<u>Revenue</u>		<u>Expenditures</u>	
Federal Grants	\$7,684,768	Salaries	\$6,377,607
State Grants	\$1,479,500	Fringe Benefits	\$1,466,350
Local Government	\$1,345,195	Commodities	\$ 725,750
Fees	\$1,342,840	Services	\$3,951,835
Interest	\$ 174,450	Capital Outlay	\$ 363,250
Gifts/Donations	\$ 181,700	Bad Debts	\$ 90,000
Miscellaneous	\$ 61,660	Interdept Transfers	<u>\$ 529,750</u>
Interfund Transfers	<u>\$ 528,250</u>	Total	<u>\$13,504,542</u>
Total	<u>\$12,798,363</u>	Balance	(\$706,179)



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The expenditure in excess of revenue for the FY2006 Regional Planning Commission budget is due to the fact that indirect administrative expenses accumulate in one separate department and are not budgeted in each individual grant budget.

HIGHWAY FUNDS

Mission Statement: *The Champaign County Highway Department in association with the Township Highway Commissioners has been given the opportunity and distinct responsibility to provide a safe rural transportation system for the citizens of Champaign County. We employ our engineering expertise and vocational knowledge to provide reasonable, sensible, and responsible solutions to the challenges facing Champaign County in solicitous response to the needs of our community.*

Currently, the Champaign County Highway System contains a total of 200 miles and 87 bridges. The Township Road District System contains a total of 1559 miles and 610 bridges. The County Highway Department funds include five sources: County Highway Fund derived from the County Highway Tax Levy; the County Bridge Fund derived from the County Bridge Fund Levy; the County Motor Fuel Tax Fund derived from state shared revenue distributed on the basis of vehicle registration fees; Federal Aid Matching Tax Fund derived from the Matching Tax Levy; and the Federal Highway Funds-Surface Transportation Program Rural, derived from state funds allocated directly to each county.

The total revenue projected for FY2006 for Highway Funds is \$6,417,062, and total expenditure is \$11,824,175. The expenditure in excess of revenue of \$5,407,113 will be covered by fund balances – currently projected to be at a total of \$10,840,000 as of December 1, 2006. Included in the expenditure total is the amount of \$1,100,000 appropriated for urban fringe road projects that are approved through the Long Range Transportation Plan as identified and developed by the Champaign-Urbana Urbanized Area Transportation Study (CUUATS).

Over a four year period from 2001 to 2004, the property tax levies for County Highway and County Bridge were frozen, allowing growth from those levies to be appropriated to other priorities within the County's aggregate levy and in compliance with PTELL. In 2005, and with the projection for 2006, the County Highway and County Bridge levies are prepared with a full allowance for their share of growth according to the PTELL formula.

NURSING HOME

Mission Statement: *The quality team of Champaign County Nursing Home strives to continue a tradition established in 1908 of providing compassionate and diversified care in a clean, comfortable environment for those who are unable to completely care for themselves. Our variety of services include child and adult day care, Alzheimer's care, and nursing care services ranging from minimal to total support.*

The Champaign County Nursing Home is a 243 bed facility providing residential services through 153 skilled care beds, 56 intermediate care beds, and 34 shelter care beds. In 2002, the voters of Champaign County approved a referendum for the issuance of \$20million in general



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obligation bonds to construct a new 243 bed facility to replace the current structure. The new facility is expected to open in March 2006.

The total budget for FY2006 is \$11,177,231 in revenue and \$11,426,989 in expenses. The net loss of \$249,758 is attributable to operating for the first quarter out of the old facility, and transitioning to the new facility. The current projected figures for the FY2007 budget reflect a net gain of \$188,862, as the operation will be more efficient in the new building, and anticipating that there will be a slight improvement to the facility's already stable census figures.

CAPITAL and DEBT SERVICE FUNDS

Champaign County currently has three active capital fund budgets.

Courts Construction Budget, created in 1998 after the successful approval of a voter approved referenda for a quarter cent tax for public safety which was designated primarily for the \$27 million courts construction and Courthouse remodel renovation project, has \$1,486,336 budgeted in FY2006 in anticipation of the exterior renovation of the 1901 Courthouse. This \$1,486,336 is the balance of proceeds from the original \$25 million bond issues and correlating interest earnings.

Nursing Home Construction Budget, created in 2002 after the successful approval of a voter approved referenda for general obligation bonds in the amount of \$20 million for the construction of a new nursing home facility. The construction project is anticipated to be complete in FY2006. The FY2006 budget includes expenditure of \$2,068,778 and revenue from investment interest earnings of \$110,000. The expenditure in excess of revenue in the amount of \$1,958,778 comes from the bond proceeds received in FY2003.

Capital Equipment Replacement Budget, created in 2002 by County Board Resolution No. 4555, establishing the Capital Equipment Replacement Fund as the fund to receive revenues and appropriate expenditures for the implementation of a five year capital plan for computers and technology, vehicles, and furnishings and office equipment. The expenditures are appropriately amortized and reserves for replacement appropriated to this fund. The FY2006 budgeted revenue is in the amount of \$518,491, and expenditure in the amount of \$672,805. The \$154,314 expenditure appropriation in excess of revenue comes from reserve funds previously appropriated to this fund. With the FY2006 General Corporate Fund Program Change Requests, there was a request from the County Facilities Committee to establish funding of facilities improvement/replacement costs through the Capital Equipment Replacement Budget. This request was approved and attributes for \$113,600 of the revenue coming into the Capital Replacement Budget for FY2006, and \$49,000 of the expenditure.

Champaign County also currently has two debt service funds, and one special revenue fund from which debt service is managed.



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Jail Bond Debt Service, created in 1995 after a voter approved referenda for the issuance of \$10 million in general obligation bonds to build the Satellite Jail. This was originally backed by an annual property tax levy, however with the approval of the Public Safety Sales Tax in 1998, the County Board approved the payment of these bonds from that ¼ cent sales tax revenue, and the subsequent abatement of the annual property tax levy. The budget for FY2006 is \$1,022,675 in revenue from the Public Safety Sales Tax Fund, and \$1,016,825 in debt obligation payments.

Nursing Home Bond Debt Service, created in 2003 after a voter approved referenda for the issuance of \$20 million in general obligation bonds to build the new nursing home facility. The budget for FY2006 is \$1,597,547 in revenue from property tax, and \$1,714,591 in expenditure for debt obligation payments.

Public Safety Sales Tax Fund, created in 1999 after a voter approved referenda for the establishment of a quarter cent for public safety sales tax to be collected County-wide for the purposes of issuing bonds to pay for the courts construction project and a new Juvenile Detention Center, and as a source of revenue for the repayment of bonds for the satellite jail construction project which had previously been designated as general obligation or property tax bonds. The total revenue for the Public Safety Sales Tax Fund for FY2006 is anticipated to be \$4,260,167, and total debt obligation payments paid from that fund to be \$3,081,009.

In addition to providing for capital debt obligations, the County Board's policy statement for the Public Safety Sales Tax Fund is as follows: *The Public Safety Sales Tax shall be collected in Champaign County for the express purpose of funding the facility and technology requirements of the public safety offices of county government, and to provide funding for the provision of services to address the issue of juvenile delinquency in Champaign County. Excess revenue in the Public Safety Sales Tax shall be considered as funds enabling the abatement of property taxes.* The total expenditure budget for the Public Safety Sales Tax Fund in 2006 includes the \$3,081,009 for debt obligations, \$652,540 for technology for the justice system, \$196,182 for delinquency prevention grant funding, and \$608,900 for facilities maintenance of the courthouse facility.

MENTAL HEALTH and DEVELOPMENTAL DISABILITIES FUNDS

26% of the property tax collected by Champaign County is appropriated to the Mental Health 708 Board, and the Developmental Disabilities 377 Board. Both boards were created by voter-approved referenda, and the Board members are appointed by the County Board Chair with the advice and consent of the County Board. The property taxes for these boards are calculated in compliance with the Property Tax Extension Limitation Law.

Mental Health Board – Mission Statement: *The mission of the CCMHB is the promotion of a local system of services for the prevention and treatment of mental or emotional, developmental and substance abuse disorders in accordance with the assessed priorities of the citizens of Champaign County.*

The FY2006 budget is balanced with both revenue and expenditure budgeted at \$2,901,069.



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Developmental Disabilities Board – Mission Statement: *The mission of the CCDDDB is the promotion of a local system of services for the treatment of developmental disorders in accordance with the assessed priorities of the citizens of Champaign County.*

The FY2006 budget is balanced with both revenue and expenditure budgeted at \$2,780,491.

SPECIAL REVENUE FUNDS

Special Revenue funds comprise 15% of the total FY2006 County Budget in the amount of \$14,724,579. Individual descriptions of each of these funds including policy/mission statements, fund balance information, staffing information, and total budget information is included in the Summary Section of the Budget Book.

Of all the special revenue funds, the **Tort Immunity Fund** requires special notation here. This fund is created as the revenue source for the payment of insurance premiums and payments of claims against the County through its self-funded insurance fund. The revenue source for the Tort Immunity Fund is a property tax levy. Under PTELL, the property tax growth has not kept pace with the increased demands on this budget. Currently, it is anticipated that the fund balance will drop from an initial position of \$68,009 in FY2005, to a negative balance of \$155,901 by the end of the year. Additionally, the FY2006 revenue through property tax is \$569,404, while the anticipated expenditure budget is \$803,500. This creates a deficit of \$234,096. The combined deficit from FY2005 and FY2006 totals \$389,997. At this time, it is anticipated that the County Board will be asked to consider designating an appropriation of \$500,000 of the one-time revenues collected in the General Corporate Fund in FY2005 to the Tort Immunity Fund. This transfer of funds would carry this fund through to FY2007, when it is anticipated the property tax for this fund will be made a priority within the County's aggregate levy, and will be brought to a level to support the annual expenditure from the fund.

SUMMARY CONCLUSION

The total budget expenditure in excess of revenue in the amount of \$10,890,970 is largely attributable to the following funds with expenditure in excess of revenue, as explained in earlier segments of this Summary:

Highway Funds	\$5,407,113
Nursing Home Construction	\$2,068,778
Courts Construction	\$1,471,336
Regional Planning Commission	\$ 706,179
Nursing Home Operating	\$ 249,758
General Corporate Fund	\$ 220,318
Tort Immunity Fund	<u>\$ 234,096</u>
TOTAL	\$10,357,578



FY2006 BUDGET EXECUTIVE SUMMARY

Resolution No. 4953, included in the Summary Section of the Budget Book, sets out the County Board's policies regarding budgeting, and amending the budget. This Budget implements the policies and priorities established by the County Board, and provides continuing levels of service to the taxpayers of Champaign County. The County Board and County Offices will continue to be challenged by the increasing demands for services and resources with limited fiscal growth, as evidenced by the \$1 million in requests for new funding presented to the County Board from the General Corporate Fund departments during the FY2006 budget process. The County Board will be engaged in continuing review and development of its strategic plan for bringing to the citizens of Champaign County the results they want at the price they are willing to pay.

ACKNOWLEDGMENTS

The preparation of the FY2006 Budget is accomplished only through the cooperation and assistance of the elected and appointed officials of Champaign County. I would like to take this opportunity to thank all of them for their excellent cooperation and effort in assisting in the preparation of this budget.

Additionally, I would like to offer a special thanks to Andy Rhodes for his expertise and assistance with regard to PTELL calculations and in documenting the "price of government" in Champaign County; to Bill Simmering for his ongoing technical support; to Kat Bork for her assistance in documenting historical information and preparation of these documents; and to Evelyn Boatz for her continuing assistance with salary administration and editing.

Respectfully submitted,

Debra Busey
County Administrator of Finance & HR Management



FY2006 BUDGET EXECUTIVE SUMMARY

GENERAL CORPORATE FUND PROGRAM CHANGE REQUESTS SUMMARY

DEPARTMENT	REQUEST TITLE	INCREASE REQUESTED
Sheriff	Mental Health Contract	\$137,538
Public Properties	Utilities Costs of Old Nursing Home	\$174,937
Public Properties	Repair/Maintenance Costs Downtown Facilities	\$4,791
Public Properties Capital	Capital Improvements	\$113,600
Circuit Court	Increase Attorney Fees	\$7,280
County Clerk	Increased Temporary & Overtime Budget	\$6,276
State's Attorney	Domestic Violence - Assistant State's Attorney	\$37,482
State's Attorney	Domestic Violence - Domestic Violence Advocate	\$27,440
Coroner	Additional Staff-Deputy Coroner	\$44,886
Circuit Court	Increase CASA Contract	\$40,000
Public Properties	Additional Staff - Maintenance Workers	\$130,478
Public Defender	Attorney for Juvenile Cases	\$67,250
State's Attorney	Domestic Violence - Legal Secretary	\$17,350
Sheriff	Additional Personnel	\$169,395
County Clerk	Increase in Staffing Budget	\$4,949
Champaign County EDC	Membership for Champaign County	\$25,000
Supervisor of Assessments	Increase in Legal Notices	\$9,614
Supervisor of Assessments	Required Mailing	\$1,860
Champaign County Soil & Water	New Projects/Training and Grant Writing	\$12,500
Circuit Clerk	Spanish Instruction for Staff	\$3,160
Circuit Clerk	Increase in Staffing Budget	\$54,961
TOTAL ALL REQUESTS		\$1,090,747