

Champaign County's FY2010 Budget in Brief is designed to provide citizens with an overview of budgeting processes, the annual operating budgets, description of services provided, and sources of funding for Champaign County Government Offices.

Details about the Champaign County FY2010 Annual Budget are available in the comprehensive budget document located on the County's web site at:

<http://www.co.champaign.il.us/COUNTYBD/BUDGET.htm>
or by contacting the Administrative Services Department at
217-384-3776.





FY2010 CHAMPAIGN COUNTY BUDGET in BRIEF

The Champaign County FY2010 Budget has been prepared In accordance with Resolution No. 6994 Establishing the Budget Process and Policies for Fiscal Year 2010 approved by the County Board on May 21, 2009, and pursuant to 55 ILCS 1/6-1001. This recommended budget has been balanced within each fund using revenues projected to be available to the County during Fiscal Year 2010.

ECONOMIC ENVIRONMENT

At the end of the fourth quarter of calendar year 2009, the national economy is exhibiting some indicators that the national recession may be slowing or coming to an end. The nation's gross domestic product expanded at a rate of 3.5% in the third calendar year quarter, but many economists equate that expansion to government programs which encouraged consumer spending on vehicles and homes. The recession, which began in November 2007, reached a financial crisis level in September 2008, and continued to cause a declining economy in the first two quarters of 2009.

Even with the recent improvement, many economists are cautious in their estimation of a recovery, noting that some of the recovery has been triggered by the \$787 billion federal stimulus package, and that immediate future growth is likely to be sluggish. The jobless rate reached a 26-year high in September, when the national rate climbed to 9.8%.

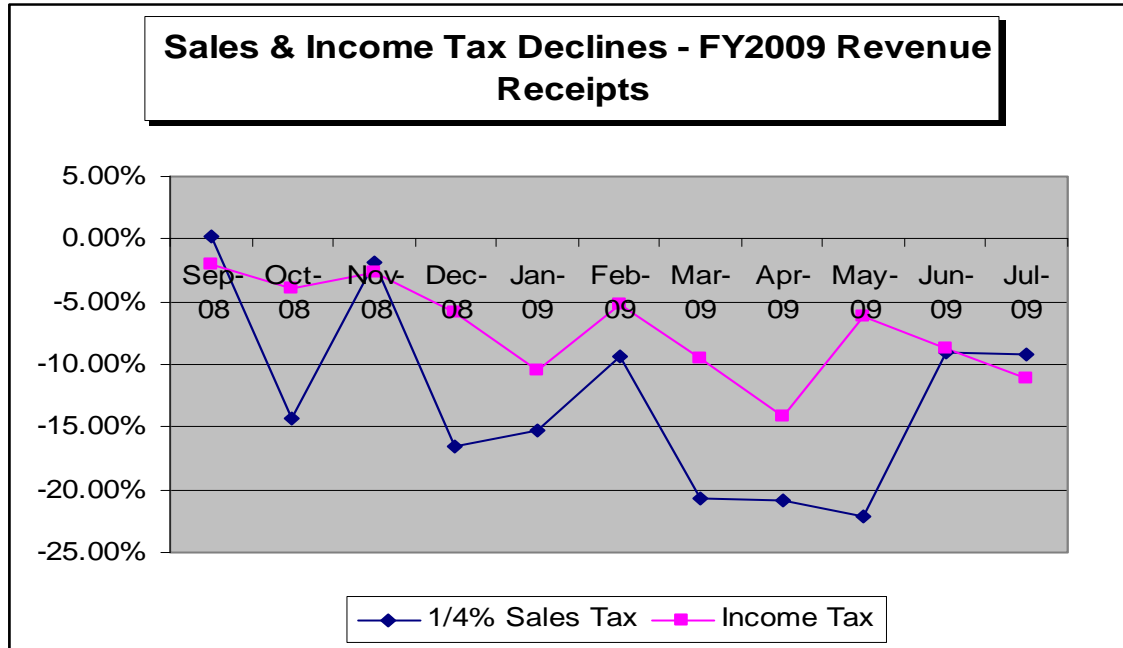
In Illinois, University of Illinois economist J. Fred Giertz who produces the University of Illinois flash economic index, reports a September reading of the Illinois flash index at 90.0, the lowest index since September 1983. The flash index is a weighted average of Illinois growth rates in corporate earnings, consumer spending and personal income, and measures how those indicators compare to the same month in the last year. Prior to September, the index had held at 91.5 for the previous two months. Any number under 100 is indicative of a recessionary economy. (Source: *Institute of Government & Public Affairs, University of Illinois – <http://www.igpa.uillinois.edu/flash-index/latest>*)

The Champaign County unemployment rate fared better than the national rate in September 2009, at a 7.7% rate as compared to the 9.8% national rate. Champaign County has historically enjoyed better employment stability during times of economic fluctuation, partly as a result of being home to the University of Illinois and two regional health care providers which contribute to a more stable labor market and lower unemployment.

Locally, the economy is reflective of the national recession. County-wide sales taxes have declined every month for the last eleven months, at an overall average decline of 7.8% for that period. Income tax revenues have exhibited consistent declines over that same period, with an overall average decline of 15.5%. These are revenues reflecting the economic activity in Champaign County from September 2008 through July 2009. The FY2010 budget is prepared with anticipation that the recession has hit its lowest point by September 2009, and will stabilize with little or no growth for the twelve months to follow.



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The projected growth in the County's equalized assessed valuation (EAV) in 2009 is 3.23%. While residential construction has substantially slowed, and the appreciation of existing residential properties is at about 1%, there was new commercial construction accounting for 32% of the total EAV increase, and a 10% increase in the value of farmland throughout the County.

LONG-TERM PLANNING

Strategic Planning

Early in 2009, the County Board's Administrative Structure Special Committee brought to the Policy, Personnel & Appointments Committee ten issues for consideration in further development of the County Board's Strategic Plan. These issues included the following:

1. Public Accessibility
2. County Administration Structure
3. Capital Improvement Plan
4. County Comprehensive Plan
5. Financial Plan
6. Long-Term Technology Plan
7. Structure of County Board
8. Redistricting – Map
9. Ballot Questions regarding Offices of Coroner, Recorder and Auditor



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10. Board Chair/Leadership structure

The County Board's planning efforts in 2009 dealt with several of these issues as documented below:

County Administration Structure: In June 2009, the County Board formally changed the administrative structure to a single administrator system, following eleven years of operating under a co-administrator structure. The transition to a single administrator system had begun in October 2008, when the County Board approved Ordinance No. 837 establishing a single-administrator system to be enacted on December 1, 2009. The actual transition to a single administrator system was completed on October 1, 2009, upon the retirement of the individual who previously held the position of County Administrator of Facilities and Procurement Management. Effective on October 1, 2009, the County Administrator of Finance and HR Management was appointed to serve as County Administrator under the single administrator structure. The new structure places additional responsibility with the County Administrator, most notably in the direct supervision of County appointed officials who had previously been supervised by sub-committees of the County Board. The change in administrative structure also required the re-alignment of a supervisor position in the Physical Plant Department to a position of Facilities Director, assuming a great deal of responsibility for facilities that had previously been assigned to the County Administrator of Facilities & Procurement Management.

Comprehensive Plan: The Land Resource Management Plan Project continued in its second year in 2009, focused on defining land resource management policies, creating a future land use map, and documenting strategies for implementation of the Plan for Champaign County. The Land Resource Management Plan (LRMP) Steering Committee is comprised of eighteen members representing diverse groups and interests within the County. Recommendations from the Steering Committee are presented to the County Board's Environment and Land Use Committee, with final approval by the County Board. The final draft plan for public review is expected to be available by early 2010, with Public Hearing on the Plan to be held before final approval by the County Board. The completion of the LRMP is a critical step for the County Board in moving towards a documented Comprehensive Plan in the future. In 2009, Planning and Zoning Department, in working with the Zoning Board of Appeals, Environment and Land Use Committee, and County Board, has also adopted amendments to the County's Zoning Ordinance to enable the development of wind farms in Champaign County. It is anticipated the County will receive its first wind farm application by the end of 2009.

Long Term Technology Plan: The Information Technology (IT) Division of Administrative Services, under the leadership of the IT Director, documented the IT Strategic Plan for 2009-2012. The four major technology goals are in the areas of Enterprise Architecture; Data Sharing; Workforce Management; and e-Government. Throughout 2009, the IT Division worked toward the development of these goals by providing monthly Lunch and Learn Sessions for county employees; and the adoption of policies regarding utilization of wireless technology, cell phone/blackberry technology, and printer technology through all county offices and departments.



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Currently, the IT Division is working closely with representatives from the Integrated Justice Information Systems Technology group to plan for the replacement of the hardware backbone of the technology infrastructure in early 2011. This replacement will be mandated in part as a result of Administrative Office of Illinois Courts requirements for the Continuation of Operations Planning Guidelines for the Court system. The IT Division has also continued in increasing the availability of and public access to information regarding all county office operations on the county's web site.

Structure of Board: The County Board currently operates under a standing committee structure, with six standing committees. From March through May, the Policy, Personnel and Appointments Committee, and the County Board considered a plan for restructuring that would have changed the six standing committee structure to four standing committees. Ultimately, this plan was defeated by the County Board at its May meeting. However, in August, a new plan for restructuring emerged, that suggested maintaining the six committees, but going to a Committee of the Whole structure, wherein the agenda items from three committee meetings would be compiled for one Committee of the Whole Agenda, and agenda items from the other three committee meetings compiled for a second Committee of the Whole Agenda each month, with formal action on all items recommended out of the Committee of the Whole to come to the regular County Board Meeting. In October, the County Board approved implementing a trial of this structure from January to November 2010, with an evaluation to be conducted by July 2010. The primary goal of this structure is to allow all county board members to be fully engaged and informed regarding issues which come to the County Board.

Ballot Questions – Coroner, Recorder, Auditor: Under Illinois law, the offices of Coroner, Recorder, and Auditor can be elected positions, or the duties and responsibilities of those offices can be re-assigned to appointed officials. To change from elected to appointed, the County Board is required to place a question on the ballot as to whether or not the position should be elected, and the ultimate decision rests with the voters. The Champaign County Board determined to look at this issue with regard to each of these officials, and conducted Public Hearings in June to receive public comment regarding these elected positions. Ultimately, the County Board voted to place the question to the voters on the November 2010 ballot as to whether or not the Auditor should be an elected position in Champaign County. The decision by the Board was to maintain the offices of Coroner and Recorder as elected.

Board Chair/Leadership: The Policy, Personnel and Appointments Committee is still reviewing the issue of size of county board (possibly going to a smaller county board and considering change to single member instead of multi-member districts after the decennial census), and whether or not the Board Chair should be elected county-wide, or elected from among the members of the Board. There will be public hearings regarding these issues in early 2010. Ultimately, these decisions are made by the County Board after the decennial census.



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The planning initiatives that have occurred in 2009 are done in an effort to further enable an environment and structure where the goals identified in the County Board's strategic plan can best be achieved.

BUDGET HIGHLIGHTS

General Corporate Fund

The original FY2009 \$33.88 million General Corporate Fund budget was developed and adopted before the full impact of the recession, which began in September 2008, could be fully realized or documented. Early in the first quarter of the fiscal year, it became clear the anticipated revenues would not be achieved, with what was then anticipated to be a \$1.5 million (4.5%) drop in revenue. With direction from the Finance Committee, the County Administrator worked with all department heads and elected officials to identify targeted areas where budget cuts could be implemented. Examples of expenditure cuts made at that time included elimination of purchase of vehicles for the Sheriff; elimination of the contingent line that had been budgeted at \$208,000; cut by the County Clerk of publication of a voter guide; across the board cuts to conference and training expenditures by 50%; eliminating funding for four vacant positions; and elimination of merit increases that had been budgeted for non-bargaining employees. When these cuts did not equal the total \$1.5 million, there was discussion and consideration of furlough days. With nine different bargaining units representing 70% of the General Corporate Fund workforce, and with some of those bargaining units covering 24/7 operations where furlough days are problematic, the County's department heads and elected officials continued to identify resources within some of the special revenue funds which could offset the need for the additional cuts. Ultimately, the County Board amended the FY2009 budget by cutting both expenditure and revenue by approximately \$1.3 million in February 2009 – at the end of the 1st quarter. In addition to the amendment to the budget, the County Board also adopted a Hiring Freeze, wherein all positions which become vacant in General Corporate Fund departments must be held vacant for a minimum of three months; and to permanently fill the vacancy, a department head is required to obtain approval from the County Board Finance Committee.

As the FY2010 budget planning process began, it became evident that the downturn in revenue would continue, and to balance a 2010 budget for the General Corporate Fund would require the implementation of cutting the original FY2009 budget by at least 6%. The cuts made in the first quarter were targeted budget cuts, not impacting every General Corporate Fund department. The County Board's directive for the FY2010 budget process was that each department cut its original FY2009 budget by at least 6%. If an office were able to generate new revenue, that new revenue was allowed as an offset to the amount of expenditure that had to be cut (e.g. – the Treasurer authorized a transfer from the Treasurer Automation Fund in FY2010 to offset the 6% expenditure cut).

Ultimately, through the first round of cuts equaling 6%, departments cut commodities expenditures by 31%, services by 10%, capital by 94%, and personnel by 2.7%. Included in



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these personnel cuts were the elimination of funding for twenty-four positions – 11.5 FTE's by Layoff; and 12.5 FTE's by attrition.

The preliminary projection that 6% in cuts would balance the General Corporate Fund budget proved inadequate, as revenues continued to decline throughout the summer months in excess of what had originally been projected. It was ultimately determined that a total of 7.2% would be lost in revenue, and to achieve the balance by cutting another \$300,000, six additional positions were cut from the FY2010 budget – 2 FTE's by Layoff; and 4 FTE's by attrition. For more detailed explanation of the FY2010 General Corporate Fund budget see the General Corporate Fund Budget Summary in the FY2010 Budget posted on the County website.

Nursing Home

After nearly a decade of operating losses, the Champaign County Board established a new form of oversight and management for the Champaign County Nursing Home in 2008. The County Board established an appointed Nursing Home Board of Directors, consisting of seven members to include two County Board members, and five citizen members, with the said members to possess expertise in the areas of health care, finance/banking, accounting, social services, personnel management, and marketing/sales. The County Board also hired Management Performance Associates of St. Louis, Missouri, to manage the operation of the Champaign County Nursing Home.

Under the new management structure, the Nursing Home has experienced improvement in its financial viability. While the Nursing Home had borrowed or been granted \$2.8 million from the County's General Corporate Fund from 2006 to 2008, the Nursing Home has not been required to request additional loans since June 2008, when the new management structure was implemented. The Nursing Home did issue tax anticipation warrants in early FY2009, to borrow in advance the property tax proceeds it would receive in the 3rd quarter of the fiscal year. Those warrants have been repaid at this time. At this time, the Nursing Home is working with the County Board to again issue tax anticipation warrants in FY2010, to enable and assist in the cash flow management of its operations.

The Nursing Home Budget for FY2010 anticipates an average daily census of 195 residents, and constant or slightly improving rates for Medicare and Medicaid reimbursements. The Nursing Home industry is extremely challenging, particularly in these trying economic times. However, providing excellent long term care to the residents of the Champaign County Nursing Home is a priority for the Champaign County Board and the citizens of this community, and every effort will be made to maintain the services provided by this 100-year public facility.

Regional Planning Commission

While other county funds and departments were experiencing lost or stagnant revenues and contracting budgets in FY2009, the County's Regional Planning Commission experienced a year of growth and expansion. With more than 80% of its funding emanating from state and federal grants programs, the Regional Planning Commission increased its operation by over \$5.02



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million in FY2009. Much of the growth is the result of the American Recovery and Reinvestment Act (ARRA) funds and new grant awards. The workforce for the Regional Planning Commission is increased by twelve FTE's in the FY2010 budget. Examples of expanded programming include the following programs all funded with ARRA funding: Weatherization Program; Community Services Block Grant; Federal Emergency Management Administration; Head Start and Early Head Start; and Homeless Prevention and Rapid Re-Housing. Another federal program that was expanded in FY2009 and is expected to continue in FY2010 is the Low Income Heat Energy Assistance Program (LIHEAP).

LONG TERM CHALLENGES

- Restoring the General Corporate Fund Balance
- Developing Capital Improvement Plan for Facilities
- Funding Capital Improvement Plan for Facilities
- Increasing Funding for Self-Funded Insurance to Match Current Actuarial Budget Requirements
- Keeping Pace with Funding Requirements for IMRF Increases with Capped Revenue Source (*Property tax subject to Property Tax Extension Limitation Law – PTELL also known as Tax Caps*)
- Restoring funding levels for General Corporate Fund Departments to maintain adequate funding for commodities, services and capital purchases
- Developing Plan for funding of personnel costs with revenues that don't keep pace in growth
- Improving the financial stability of the CCNH
- Continuing development of intergovernmental cooperation to maximize the services provided to citizens for the price of government throughout the community – roads, zoning, public health services, emergency management and preparedness

Goal: Remain a financially solvent County government

The County Board has adopted Resolution No. 7164 establishing a FY2010 plan for the use of General Corporate Fund one-time revenues. The plan establishes that the first \$1.8 million in one-time revenues should first be deposited into the fund to re-establish the fund balance goal of 12.5%; the next \$200,000 should be transferred to the Tort Immunity Fund to address a deficit in this fund which covers the County's General Corporate Fund share of self-funded insurance expenses; and that any additional one-time revenues that may become available should be deposited into the Capital Asset Replacement Fund to begin the establishment of adequate funds to address the long-term capital improvement needs for the county's facilities. The County Board further analyzes and monitors fund balances of the various special revenue funds, to ensure that expenditures for those funds can be maintained within the available resources.



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Goal: Provide ease of access and availability of services and information to citizens.

Recent initiatives have brought expanded and enhanced access to information for citizens, including on-line access to meetings agendas, minutes, recordings, and other important documents through the County Board; on-line access to property tax information, including the ability to view and pay property taxes through the Treasurer's Office; expanded access to voter registration and election information through the County Clerk's Office; on-line access to financial information through the Auditor's Office, and continuing access to information and services provided by the Recorder, Circuit Clerk, Supervisor of Assessments and various other offices. These initiatives have been funded through the General Corporate Fund or through Special Revenue Automation Funds of the various elected officials.

Goal: Partner with employees to ensure quality services delivered in a professional manner.

When faced with the need to cut budgets in FY2010, the County Board and Administration analyzed staffing levels of the various county departments, including how those staffing levels compare to other comparable counties in Illinois. While shorter work weeks or furlough days were given consideration in the early deliberations regarding cutbacks, it was ultimately determined that those measures would be short-term solutions, and the ongoing impact of a recessionary economy is likely to last more than one year. As a result, it was determined the best approach was to scale back the work force to a level of staffing that can be sustained within the County's revenues in the next 3-5 years. Although the implementation of the layoff of thirteen individuals, and elimination of an additional 17 FTE positions was difficult, these measures were adopted to minimize the negative impact on the wages and benefits of the employees of the County. The County Board continues to provide wages that are competitive in the market place and a competitive benefits plan. The County benefits in the ability to recruit quality and qualified employees, and experiences a low turn-over rate, which translates as an economic benefit to the taxpayers. The County Board has also already reviewed a listing of prioritization and plan for re-instatement of lost positions as ongoing revenues improve in the coming years.

Goal: Develop and maintain a long-term plan for County's facilities.

The County Board has built four new facilities, and renovated five others over the past 14 years at a total investment of over \$70 million. Currently, the County Board does not have a Capital Improvement Plan for the ongoing maintenance and replacement for these facilities. A FY2010 goal is to document the long term maintenance and replacement needs of the County's facilities in a comprehensive Capital Improvement Plan. Upon the completion of that document, the continuing goal will be to identify adequate and appropriate revenues with which to fund that Plan. Initial steps have been taken with the FY2010 budget process, when the County Board adopted a plan for one-time revenues which includes depositing these revenues into the Capital Asset Replacement Fund to be dedicated to funding for facilities.



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Goal: Make improvements to County-wide health and safety.

The County provides funding to numerous health and safety initiatives, including mental health and developmental disabilities initiatives, public health services, nursing home services, and public safety services through the Sheriff's Office and the Emergency Management Agency. In FY2009, the County's Emergency Management Agency has worked with other local jurisdictions and offices within county government to provide training and assistance to ensure appropriate emergency preparedness systems are in place in the event of weather, pandemic or terrorist-related disaster incidents. The County Board of Health is developing a working partnership with the Mental Health Board to maximize the dollars spent on health services for the County's residents.

Goal: Maintain and enhance sustainable growth in Champaign County.

Currently, the Office of Planning and Zoning anticipates the County will receive its first application for a wind farm before the end of 2009. Throughout the first three quarters of 2009, the County's Zoning Board of Appeals, Environment and Land Use Committee, and County Board worked diligently to amend the County's Zoning Ordinance to develop appropriate planning and zoning requirements to ensure success as this new industry comes to Champaign County. The Regional Planning Commission is working in partnership with the County Board's Environment and Land Use Committee and the County Office of Planning and Zoning to develop the Land Resource Management Plan. This is a two year project with an investment of \$254,836 to complete. It is anticipated the planning phase will be completed in early 2010, and the implementation phase will begin upon approval of the Plan. The County Board adopted Resolution No. 6972 in May 2009 establishing an Energy Policy for Champaign County Facilities. Implementation of this plan will continue to be a priority in FY2010. The Regional Planning Commission is also working on sustainability initiatives through an employee committee and will continue to seek funding for sustainability through grant opportunities in 2010.

REVENUE

The County's FY2010 Budget is comprised of a variety of revenue sources. The major revenue sources for the County are: Property Taxes, the County's Sales and Income Taxes; Fees and Fines; and State and Federal Grants.

The total FY2010 property tax levy is budgeted at \$26,601,528 – a 2.31% increase over the FY2009 property tax levy of \$26,000,874. 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 FY2010 as stated in Resolution No. 6994 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 FY2009 rate of 0.7426.* While the total



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increase in levy to be collected by the Champaign County Board in FY2010 is 2.31%, a total increase of \$600,655, the county's tax rate decreases 0.83%. The County's tax rate will go from 0.7426/hundred dollars of assessed value to 0.7364/hundred dollars of assessed value.

Sales and income taxes represent 13% of the total revenue for Champaign County in FY2010, while the same revenue source had represented 19% of the total revenue in FY2009. With the exception of the Motor Fuel 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 FY2010 revenue projection as stated in Resolution No. 6994 is that the revenues are estimated by an objective, analytical process, wherever practical.* The sales and income tax revenues reflect significant declines in FY2009, the most substantial declines experienced by the County in over three decades. The projections for FY2010 are based upon the assumption that by the end of FY2009, the recession has hit the bottom and is projected to experience little growth over the next twelve months. The FY2010 projections for these revenues are therefore flat, or 0% growth, over current projections for FY2009.

Federal Grants represent 31% of the County's total revenue, and primarily support the Champaign County Head Start and Regional Planning Commission Programs and the Champaign County Nursing Home through Medicare and Medicaid funding. Grants revenues in FY2010 reflect growth of 29% over FY2009, the primary allocation of those funds going to grant programs managed by the Regional Planning Commission.

Fees and fines revenues constitute 13% of the County's total revenue. The total fees and fines revenues are projected to be \$15,327,640 for FY2010. The majority of fees revenues (87%) support the General Corporate Fund, Nursing Home and numerous Special Revenue Funds. Fees are periodically reviewed to ensure the fee charged reflects the actual cost to the County of providing the service.

EXPENDITURE

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. Most expenditures and revenues are not directly tied together.

The General Corporate Fund represents the largest single fund in terms of County expenditure. The change in the General Corporate Fund from the FY2009 estimated budget to FY2010 requested budget is a total 0.3% decrease. However, the actual beginning budget for FY2009 was \$33.88 million. The change from the original FY2009 budget to FY2010 is a total reduction of 7%. This decrease in expenditure was necessitated by declining sales and income tax revenues resulting from the recessionary economy.

The Highway Funds spike in FY2010 is attributable to a major road project that will require increased expenditure in 2010. The funds for this project are available in fund reserves in the Motor Fuel Tax Fund.



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Capital Projects Funds decrease from \$4.6 million to just under \$400,000, as the only capital project remaining open in FY2010 is the completion of the Courthouse Exterior Renovation and Clock and Bell Tower Restoration.

RPC Funds increase 51% with the FY2010 budget. RPC has experienced growth in its budget as a result of increased federal grant funding.

The Nursing Home FY2010 budget is fairly stable compared to FY2009, with only a 1.5% increase; Internal Service funds increase 1.5% as a result of increases in health insurance budgets; Mental Health and Developmental Disabilities budgets increase 2.2%, which is consistent with their allowable revenue growth through property tax; Debt Service decreases 5%, which is attributable to the retirement of the Jail Bonds in FY2010; and remaining Special Revenue Funds increase 5.3%.

FINANCIAL SUMMARY

The FY2010 Champaign County Budget for all funds is:

\$118,313,244 in Revenue
\$123,834,361 in Expenditure

The negative variance of \$5,521,117 is accounted for in the budgets of the following funds, where in FY2010 the listed amounts will be spent from resources available at the beginning of the fiscal year, rather than from resources received during the fiscal year:

Motor Fuel Tax	\$3,454,993.00
RPC	\$433,704.00
Public Safety Sales Tax	\$646,443.00
Probation Service Fee	\$397,943.00
Court Document Storage	\$141,146.00
Courts Construction	\$200,000.00
Self-Funded Insurance	\$511,936.00
TOTAL	\$5,786,165.00

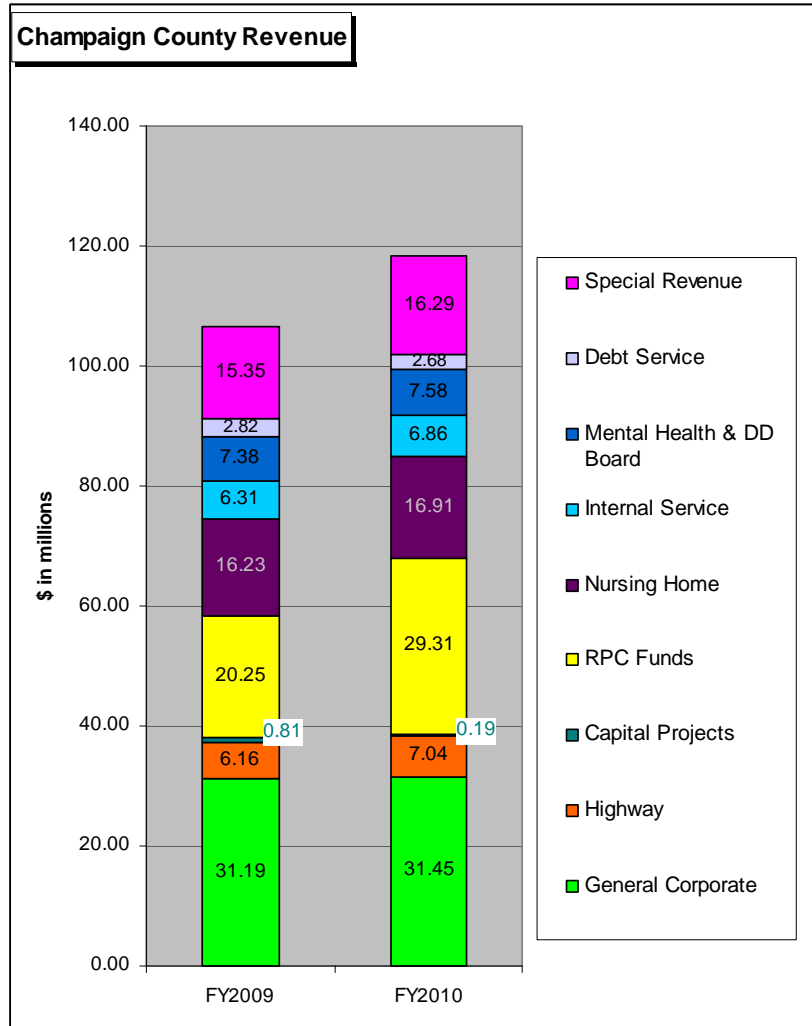
The combination of this \$5,786,165 in the listed funds for FY2010 expenditures which are covered by previously received revenues provides explanation as to the fact that the total FY2010 budget adheres to the County's definition of *Balanced Budget*.

An overview of major changes in the County's Budget from FY2009 Projected to FY2010 Budgeted follows:



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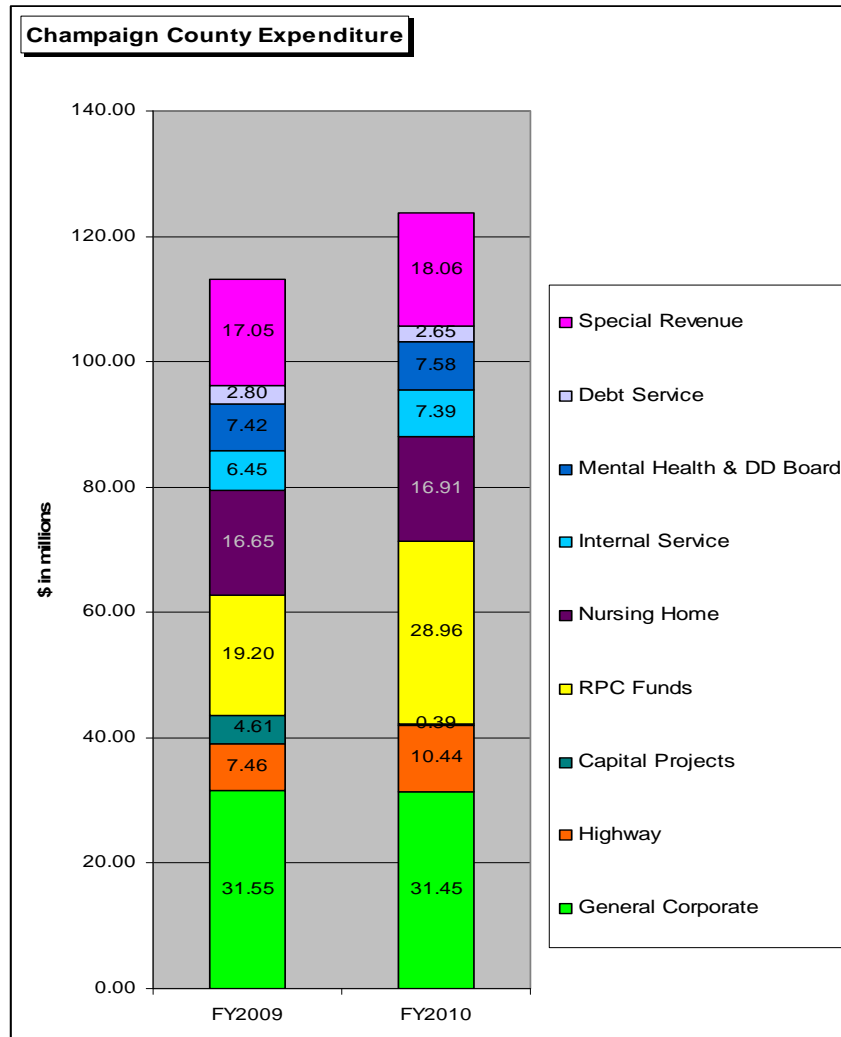
REVENUE by FUND TYPE	FY2009	FY2010	% Change FY2009-FY2010	\$ Change FY2009-FY2010
	(\$ millions)	(\$ millions)		(\$ millions)
General Corporate	31.19	31.45	0.85%	0.27
Highway	6.16	7.04	14.15%	0.87
Capital Projects	0.81	0.19	-76.26%	-0.62
RPC Funds	20.25	29.31	44.74%	9.06
Nursing Home	16.23	16.91	4.17%	0.68
Internal Service	6.31	6.86	8.66%	0.55
Mental Health & DD Bd	7.38	7.58	2.81%	0.21
Debt Service	2.82	2.68	-5.03%	-0.14
Special Revenue	15.35	16.29	6.13%	0.94
TOTAL	106.50	118.31	11.09%	11.81





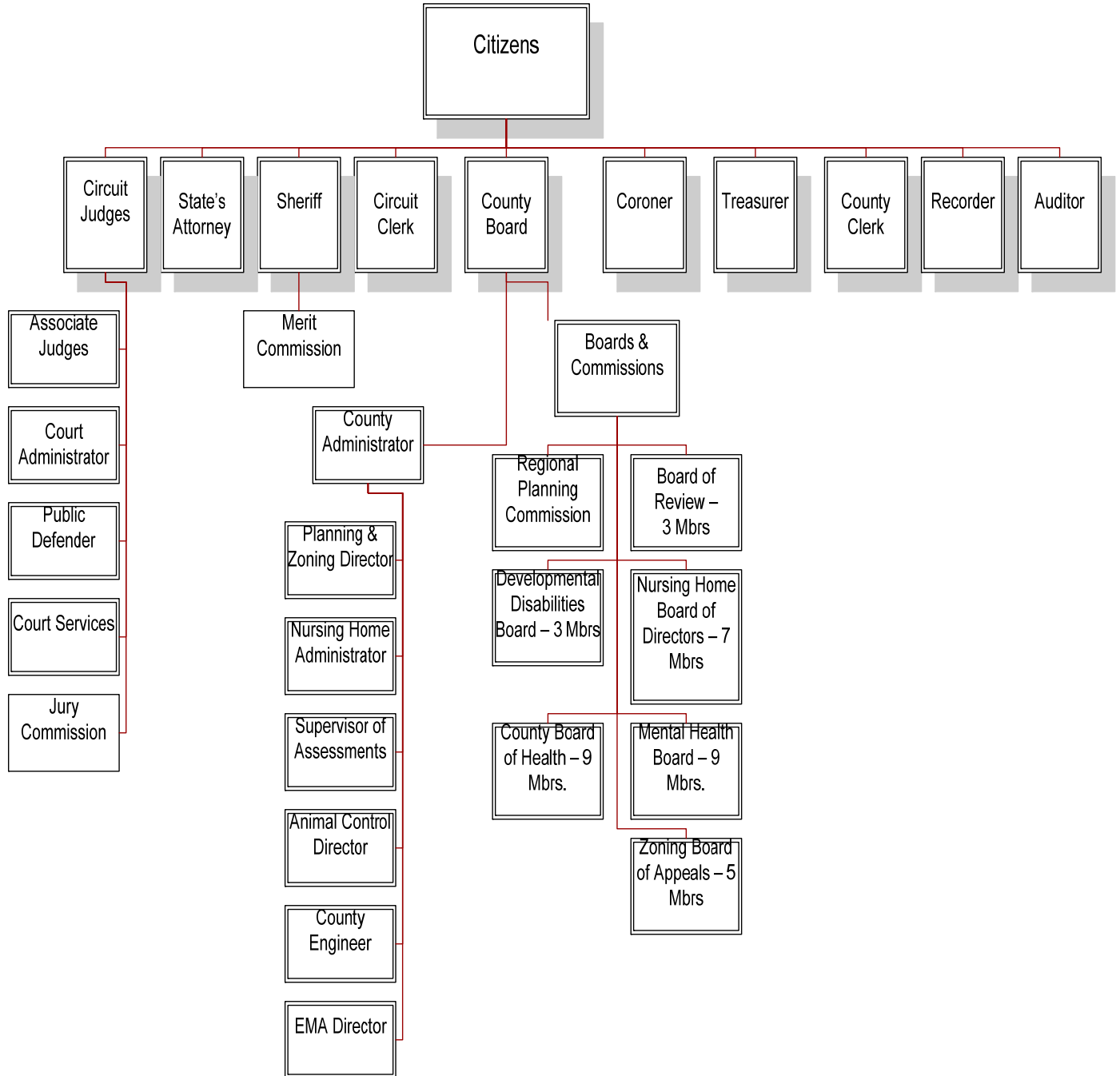
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Expenditure by Fund Type	FY2009	FY2010	%Change FY2009-FY2010	\$ Change FY2009-FY2010
	(\$millions)	(\$millions)		(\$millions)
General Corporate	31.55	31.45	-0.30%	-0.09
Highway	7.46	10.44	39.92%	2.98
Capital Projects	4.61	0.39	-91.50%	-4.22
RPC Funds	19.20	28.96	50.85%	9.76
Nursing Home	16.65	16.91	1.53%	0.25
Internal Service	6.45	7.39	14.62%	0.94
Mental Health&DD Bd	7.42	7.58	2.25%	0.17
Debt Service	2.80	2.65	-5.45%	-0.15
Special Revenue	17.05	18.06	5.95%	1.01
TOTAL	113.18	123.83	9.42%	10.66





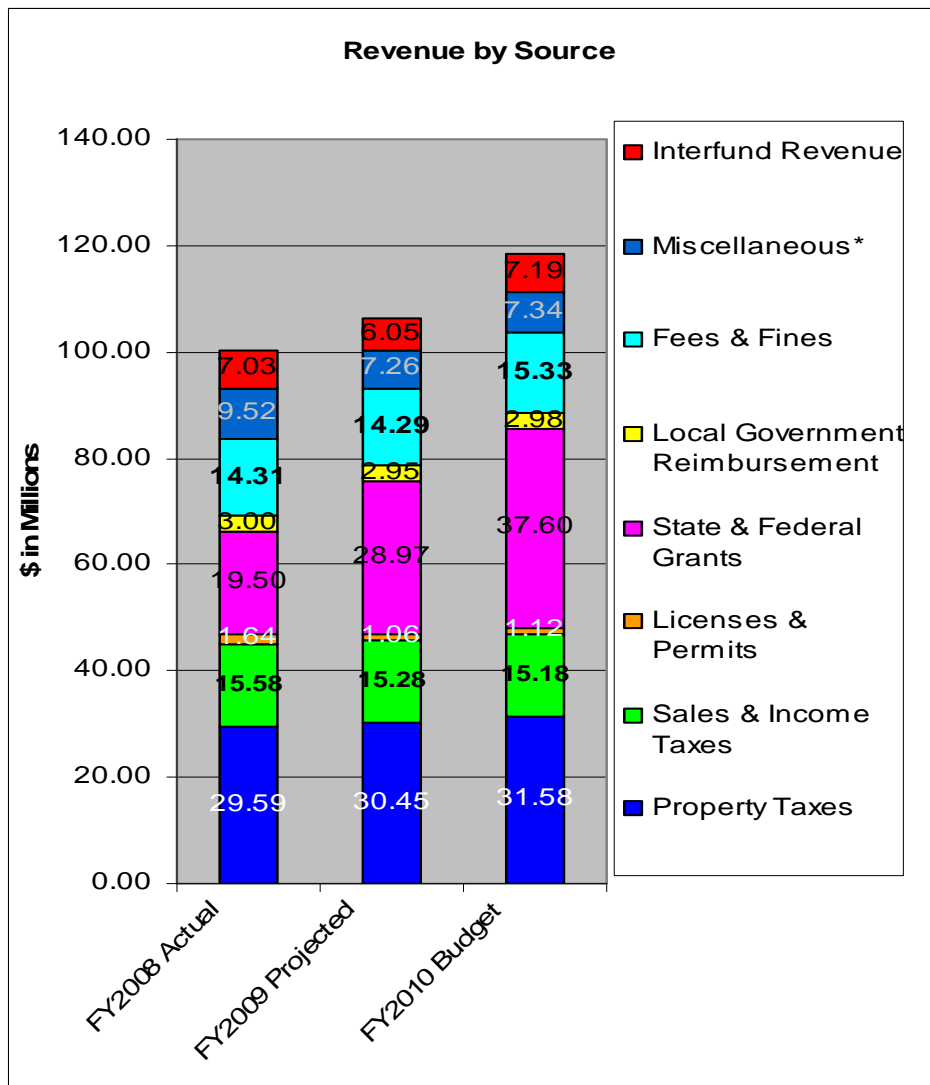
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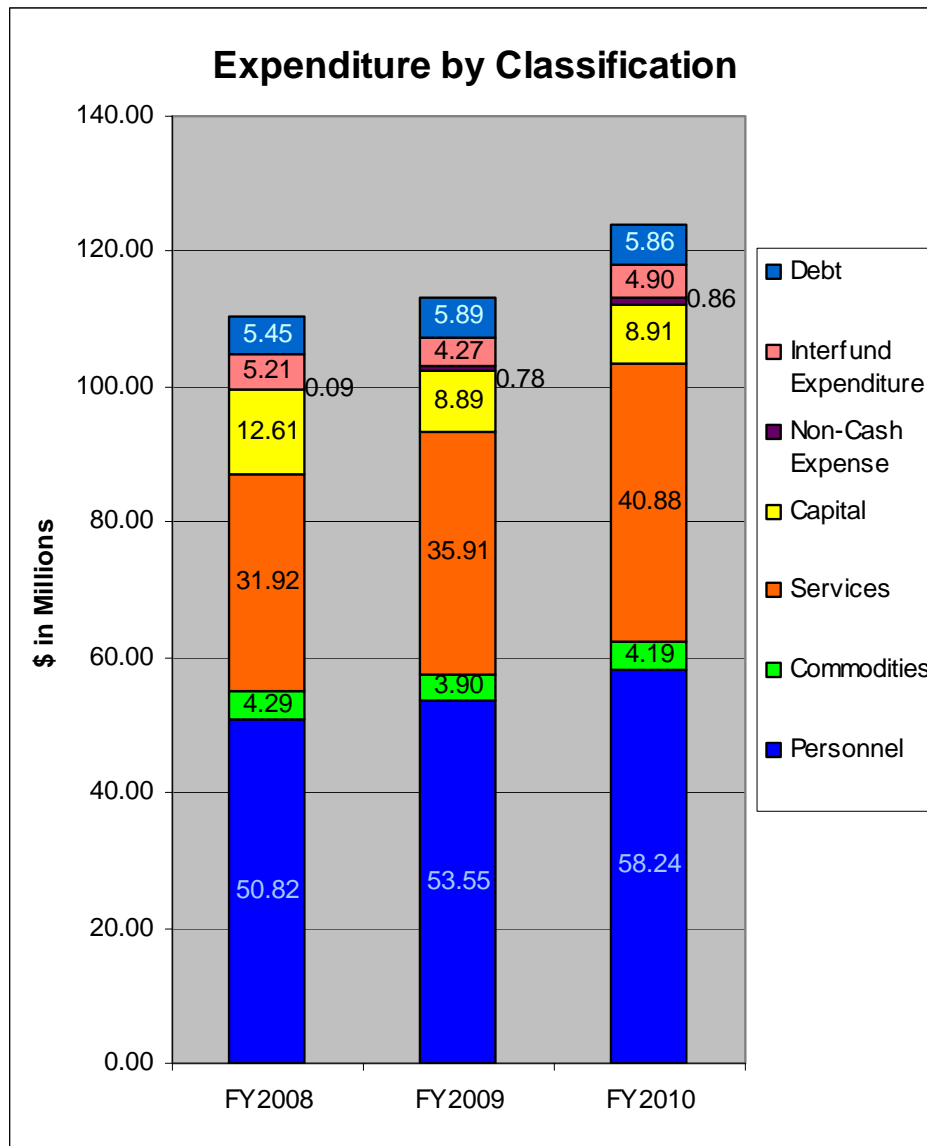
	FY2008 Actual	FY2009 Projected	FY2010 Budget
Revenues (by source)	(\$ million)	(\$ million)	(\$ million)
Property Taxes	29.59	30.45	31.58
Sales & Income Taxes	15.58	15.28	15.18
Licenses & Permits	1.64	1.06	1.12
State & Federal Grants	19.50	28.97	37.60
Local Government Reimbursement	3.00	2.95	2.98
Fees & Fines	14.31	14.29	15.33
Miscellaneous*	9.52	7.26	7.34
Inter-fund Revenue	7.03	6.05	7.19
Total Revenues	100.17	106.31	118.31





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Expenditure by Classification	FY2008	FY2009	FY2010
Personnel	50.82	53.55	58.24
Commodities	4.29	3.90	4.19
Services	31.92	35.91	40.88
Capital	12.61	8.89	8.91
Non-Cash Expense	0.09	0.78	0.86
Inter-fund Expenditure	5.21	4.27	4.90
Debt	5.45	5.89	5.86
TOTAL	110.39	113.18	123.83

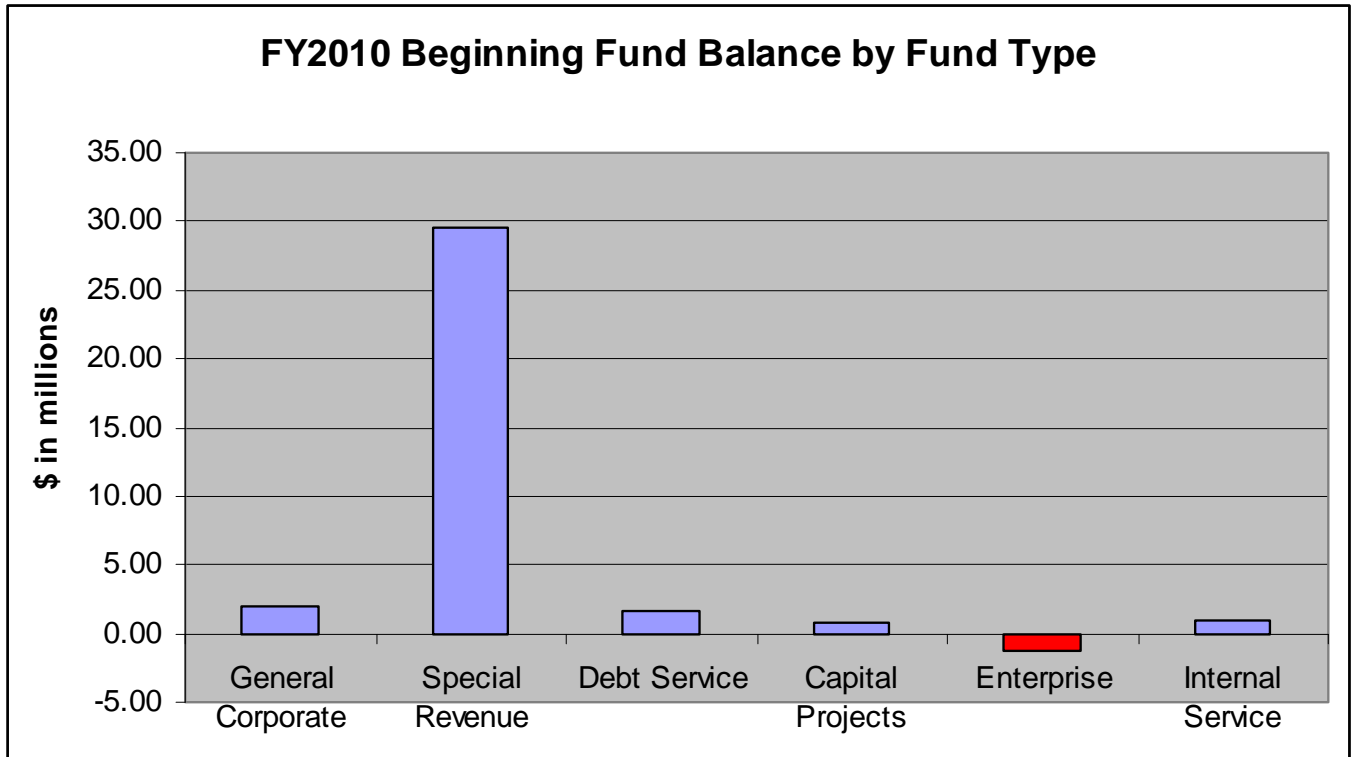




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FY2010 Summary of Revenues, Expenditures and Balances by Fund Type

Fund Type	Beginning Balance (\$ million)	Budgeted Revenue (\$ million)	Budgeted Expenditure (\$ million)	Ending Balance (\$ million)
General Corporate	2.04	31.45	31.45	2.04
Special Revenue	29.59	60.22	65.05	24.27
Debt Service	1.57	2.68	2.65	1.60
Capital Projects	0.75	0.19	0.39	0.55
Enterprise	-1.30	16.91	16.91	-1.30
Internal Service	0.90	6.86	7.39	0.37
Total All Funds	33.54	118.31	123.83	27.53





FY2010 CHAMPAIGN COUNTY BUDGET in BRIEF

FY2010 Operating Budgets by Fund/Department

Fund	Department	Revenues	Expenditures	FTE
GENERAL CORPORATE				
	County Board	\$329,468	\$267,169	2
	Administrative Services	\$143,132	\$1,434,636	17.5
	Debt Service	\$714,050	\$405,674	0
	Extension Education	\$415,683	\$415,683	0
	Auditor	\$105,004	\$302,576	5.5
	Board of Review	\$0	\$109,415	3
	County Clerk	\$252,730	\$845,887	15.5
	Recorder	\$1,552,297	\$878,268	5
	Supervisor of Assessments	\$61,308	\$334,167	8
	Treasurer	\$646,515	\$264,152	5
	Circuit Clerk	\$2,347,650	\$1,134,811	31.5
	Circuit Clerk Support Enforcement	\$61,515	\$47,570	1
	Circuit Court	\$20,000	\$1,074,354	15
	Jury Commission	\$0	\$39,094	2.5
	Public Defender	\$141,295	\$1,011,523	18
	Sheriff	\$996,473	\$4,457,254	62
	Correctional Center	\$867,800	\$5,874,498	93.5
	Merit Commission	\$0	\$20,859	0
	State's Attorney	\$1,441,765	\$2,095,395	40
	State's Attorney Support Enforcement	\$385,386	\$375,588	6.5
	Coroner	\$25,000	\$463,660	5
	Emergency Management Agency	\$32,000	\$117,780	2
	Juvenile Detention Center	\$866,303	\$1,577,323	31
	Court Services/Probation	\$452,305	\$1,439,997	29
	Physical Plant	\$1,446,382	\$2,961,211	23.5
	General County	\$18,062,638	\$2,937,520	0
	Zoning & Enforcement	\$87,912	\$350,103	5
	Regional Office of Education	\$0	\$217,772	0
General Corporate Fund Totals		\$31,454,611	\$31,453,939	427



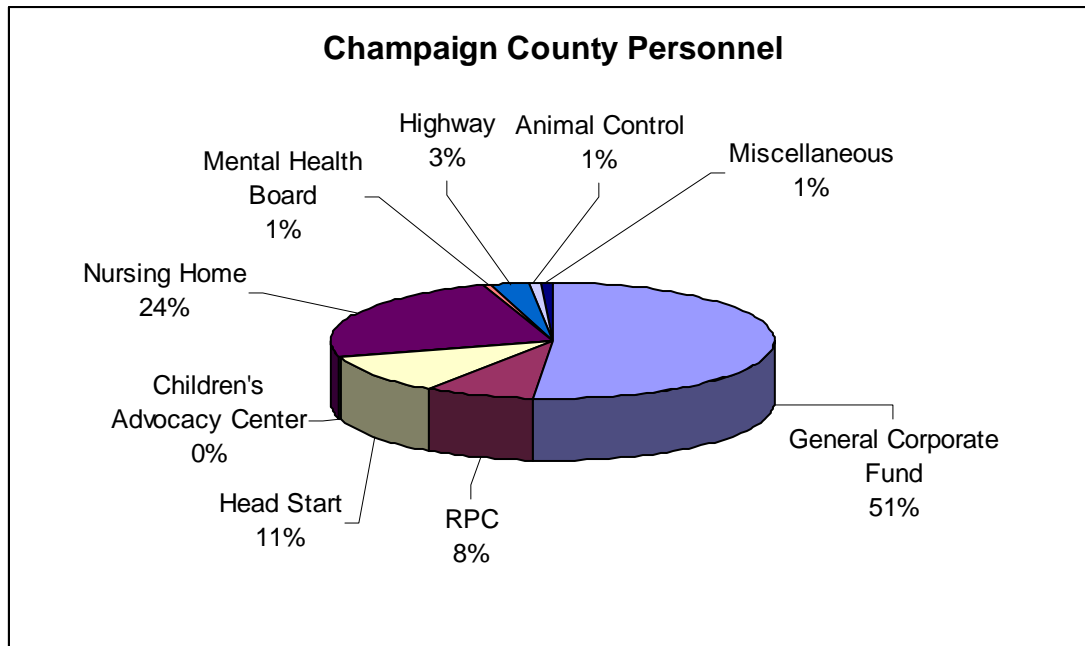
FY2010 CHAMPAIGN COUNTY BUDGET in BRIEF

Fund	Department	Revenues	Expenditures	FTE
	Regional Planning Commission	\$18,164,014	\$18,597,718	62.7
	Head Start Fund	\$8,837,100	\$8,855,200	88.3
	Economic Development Fund	\$1,052,250	\$725,000	0
	USDA Economic Development Fund	\$772,000	\$280,000	0
	GIS Consortium	\$487,117	\$505,547	6
	Mental Health Board	\$3,882,334	\$3,882,334	5
	Developmental Disabilities Board	\$3,463,084	\$3,463,084	0
	Delinquency Prevention Grants	\$216,084	\$216,084	0
	Drug Court Program	\$21,500	\$21,500	0
	County Highway	\$2,403,525	\$2,360,908	22
	County Bridge	\$1,034,533	\$1,021,000	0
	Motor Fuel Tax	\$3,599,143	\$7,054,136	1
	Highway Federal Aid Match	\$12,145	\$0	0
	Animal Control	\$487,149	\$543,650	8
	County Board of Health	\$1,416,409	\$1,490,352	0
	Law Library	\$111,257	\$111,257	0.5
	Capital Asset Replacement	\$495,292	\$566,654	0
	Public Safety Sales Tax	\$4,351,686	\$4,998,129	0
	County GIS	\$296,250	\$311,836	0
	Social Security	\$2,564,667	\$2,559,417	0
	Illinois Municipal Retirement Fund (IMRF)	\$3,886,339	\$3,980,000	0
	Tort Immunity Tax	\$1,080,548	\$1,280,500	0
	County Treasurer Working Cash	\$4,500	\$4,500	0
	County Clerk Surcharge	\$12,000	\$12,000	0
	Sheriff's Drug Forfeitures	\$31,700	\$33,335	0
	Court Automation	\$324,200	\$238,289	0
	Recorder Automation	\$195,000	\$269,030	0.5
	Child Support Service	\$58,000	\$113,388	1
	Probation Services	\$265,200	\$663,143	0
	County Treasurer Tax Sale Automation	\$27,850	\$47,064	0
	State's Attorney Drug Asset Forfeiture	\$27,000	\$27,000	0
	County Treasurer Property Tax Interest Fee	\$49,100	\$49,100	0
	Election Assistance/Accessibility Grant	\$45,130	\$53,000	0
	Courthouse Museum Fund	\$25	\$0	0
	Jail Commissary	\$26,000	\$24,950	0
	County Jail Medical Costs	\$32,000	\$22,000	
	County Clerk Automation	\$29,000	\$60,540	0.5
	Court Document Storage	\$179,000	\$320,146	3
	Victim Advocacy Grant	\$43,914	\$43,614	1
	Solid Waste Management	\$7,125	\$8,379	0
	Juvenile Intervention Services	\$50	\$10,000	0
	Children's Advocacy Center	\$217,035	\$211,751	2
	Juvenile Information Sharing System Grant	\$11,250	\$11,250	0
	<i>Total Special Revenue Funds</i>	<i>\$60,219,505</i>	<i>\$65,046,785</i>	<i>201.5</i>



FY2010 CHAMPAIGN COUNTY BUDGET in BRIEF

Fund	Department	Revenues	Expenditures	FTE
DEBT MANAGEMENT and CAPITAL PROJECTS FUNDS				
	Jail Bond Debt Service	\$864,188	\$863,688	0
	Nursing Home Bond Debt Service	\$1,613,047	\$1,580,884	0
	Highway Facility Debt Service	\$201,289	\$200,869	0
	Nursing Home Construction	\$0	\$0	0
	Courts Construction	\$192,000	\$392,000	0
	Highway Facility Construction	\$0	\$0	0
	<i>Total Debt Management & Capital</i>	<i>\$2,870,524</i>	<i>\$3,037,441</i>	<i>0</i>
PROPRIETARY FUNDS				
	Nursing Home - Enterprise Fund	\$16,911,132	\$16,905,875	203.5
	Self-Funded Insurance - Internal Service Fund	\$1,484,500	\$1,996,436	0
	Employee Health Insurance-Internal Service Fund	\$5,372,972	\$5,393,885	0
	<i>Total Proprietary Funds</i>	<i>\$23,768,604</i>	<i>\$24,296,196</i>	<i>203.5</i>
TOTAL ALL FUNDS		\$118,313,244	\$123,834,361	832





FY2010 CHAMPAIGN COUNTY BUDGET in BRIEF

SUMMARY OF BUDGETED PERSONNEL

Fund Title	FY 2008	FY 2009	FY 2010
Regional Planning Commission	47.5	50.5	62.7
General Corporate	449	455	427
Nursing Home	254	253	203.5
County Highway	23	22	22
County Motor Fuel Tax	1	1	1
Mental Health	5	5	5
Animal Control	9	8	8
Law Library	0.5	0.5	0.5
Head Start Fund	96.5	91.6	88.3
Recorder Automation	2.5	2.5	0.5
Child Support	1	1	1
County Clerk Automation	0.5	0.5	0.5
Court Document Storage	3	3	3
Victim Advocacy Grant	1	1	1
Children's Advocacy Center	2	2	2
GIS Consortium Fund	6	6	6
TOTAL	901.5	902.6	832



FY2010 CHAMPAIGN COUNTY BUDGET in BRIEF

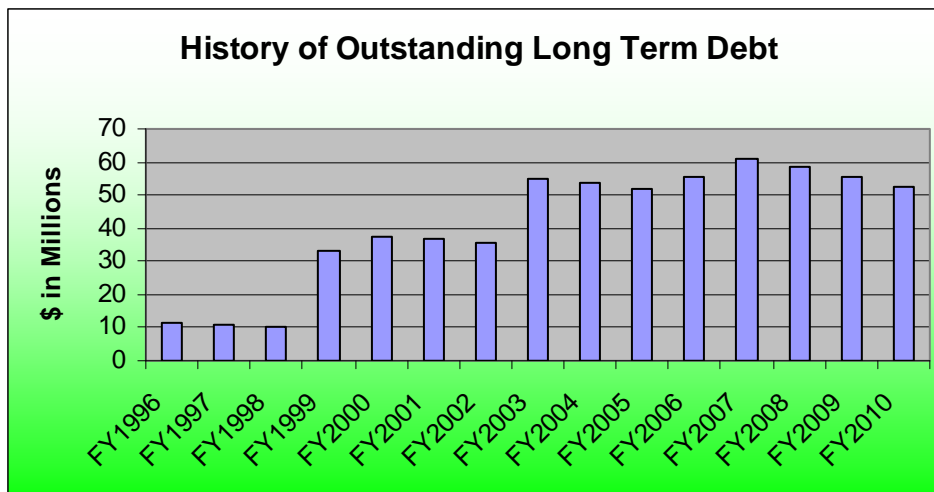
DEBT MANAGEMENT

Introduction

The County has issued debt over the last decade primarily for the rebuilding of its facility infrastructure. Issuance of debt is managed in compliance with the County's Debt Management Policy as documented in the Financial Policies section of this document.

Debt Rating

The last bond issuance by the County Board was approved in October 2007. For both issues, the County maintained its Aa2 bond rating with Moody's Investor Services.



Outstanding Debt

- \$10 million in 1995, for the construction of a satellite jail facility and remodeling of the downtown correctional center – The principal amount outstanding as of November 30, 2010 will be \$0.
 - \$4.78 million in 2004 refunding the 1995 bond issue – The principal amount outstanding as of November 30, 2010 will be \$0.
- \$23.8 million in 1999, for the construction and remodeling of the Champaign County Court Facility and for the construction of the Juvenile Detention Center – The principal amount outstanding as of November 30, 2010 will be \$4,850,000.
 - \$18.44 million in 2005 refunding the 1999 bond issue – The principal amount outstanding as of November 30, 2010 will be \$17,655,000.



FY2010 CHAMPAIGN COUNTY BUDGET in BRIEF

- \$5 million in 2000, for the additional funding for the construction and remodeling of the Champaign County Court Facility – The principal amount outstanding as of November 30, 2010 will be \$2,841,757.
 - \$1.5 million in 2004 refunding the 2000 bond issue – The principal amount outstanding as of November 30, 2010 will be \$1,405,000.
- \$19.9 million in 2003, for the construction of a new Champaign County Nursing Home – The principal amount outstanding as of November 30, 2010 will be \$6,265,000.
 - \$7.43 million in 2005 refunding the 2003 bond issue – The principal amount outstanding as of November 30, 2010 will be \$7,300,000.
- \$2.45 million in 2006, for the repayment to IMRF of an Early Retirement Incentive (ERI) obligation the County incurred in 2004 – The principal amount outstanding as of November 30, 2010 will be \$1,505,000.
- \$4 million in 2006, for the additional costs required to complete the new Champaign County Nursing Home construction project – the principal amount outstanding as of November 30, 2010 will be \$3,560,000.
- \$5.955 million in 2007, for the Courthouse Exterior Renovation and Clock and Bell Tower Restoration project – The principal amount outstanding as of November 30, 2010 will be \$5,545,000.
- \$1.48 million in 2007, for the General Corporate Fund and Highway Fund contribution to the Highway Fleet Maintenance Facility construction project – the principal amount outstanding as of November 30, 2010 will be \$1,195,000.

The County issued all of the above debt as general obligation bonds to achieve the lowest possible interest rates. However, with the exception of the \$19.9 million and subsequent refunding Nursing Home bond issues, all of the debt is repaid with dedicated revenues rather than property taxes. The bonds for the Jail, Courthouse and Juvenile Detention Center projects are being repaid with the County's ¼% Public Safety Sales Tax. The \$4 million bond issue for the additional costs for the completion of the Champaign County Nursing Home is repaid with the County's 1% county-wide sales tax within the General Corporate Fund, and both the \$2.4 million pension funding (ERI) obligation and \$1.5 million highway facility project funding are also backed by the County's general sales tax revenues.

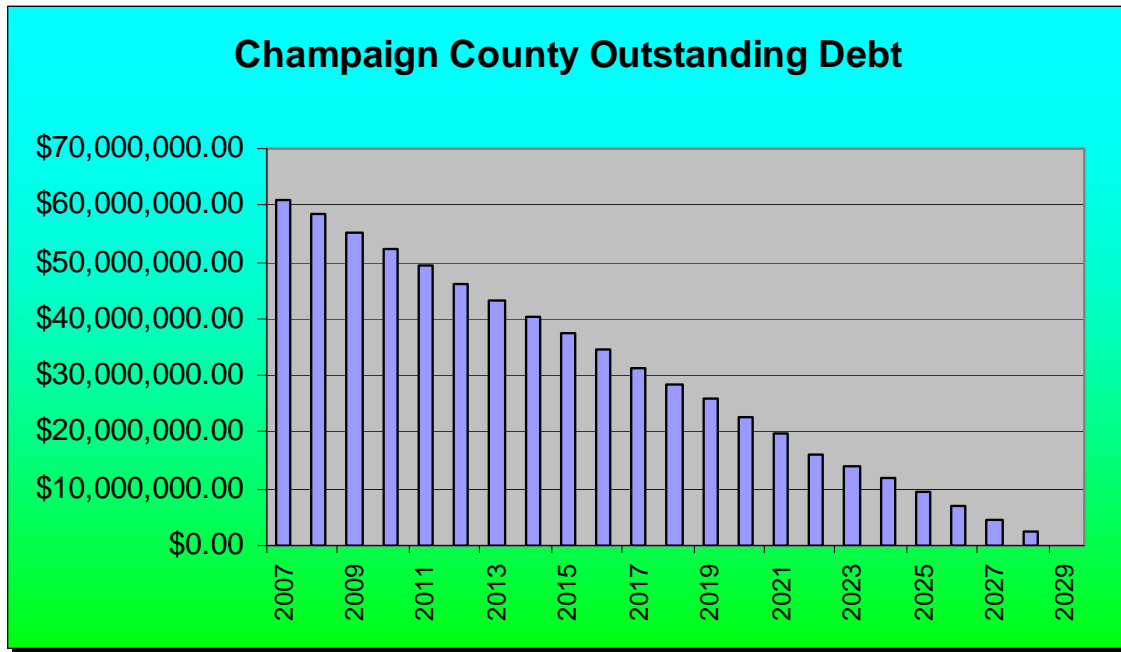
The \$19.9 million and subsequent refunding issue for the Champaign County Nursing Home is paid with property tax, pursuant to referendum approved by the voters of Champaign County in November 2002.



FY2010 CHAMPAIGN COUNTY BUDGET in BRIEF

Debt Financing Plans

At this time, the County does not have any plans for issuance of additional debt before FY2012. The following graph shows the County’s current outstanding debt through the end of its term.



Intergovernmental Loans

In 1995 a loan from the Regional Planning Commission to the County in the amount of \$1,050,000 for the purpose of buying and remodeling the Brookens Administrative Building was made. The loan is to be repaid over 20 years at 0% interest from June 1996 through June 2016, with annual payments of \$52,500. The loan is repaid out of the County’s General Corporate Fund, and the balance outstanding on November 30, 2010 will be \$286,562.

Capital Leases

The County does not currently have any capital lease obligations.

Total Outstanding Debt

General Obligation Bonds	\$52,121,757
Intergovernmental Loans	\$ 286,562
Capital Leases	\$ 0
Total Outstanding Debt	\$52,408,319