

Champaign County FY2010 BUDGET

INTRODUCTION SECTION





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**County of Champaign
Illinois**

For the Fiscal Year Beginning

December 1, 2008

President

Executive Director

FY 2010 CHAMPAIGN COUNTY BUDGET
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CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 EAST WASHINGTON
URBANA, IL 61802
(217) 384-3776
(217) 384-3765 – PHYSICAL PLANT
(217) 384-3896 – FAX
(217) 384-3864 – TDD
Website: www.co.champaign.il.us

ADMINISTRATIVE SUPPORT
DATA PROCESSING
MICROGRAPHICS
PURCHASING
PHYSICAL PLANT
SALARY ADMINISTRATION

November 2, 2009

To the Honorable Chair and Members of the Champaign County Board:

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, please accept the FY2010 budget for funding Champaign County government's programs and services. 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.

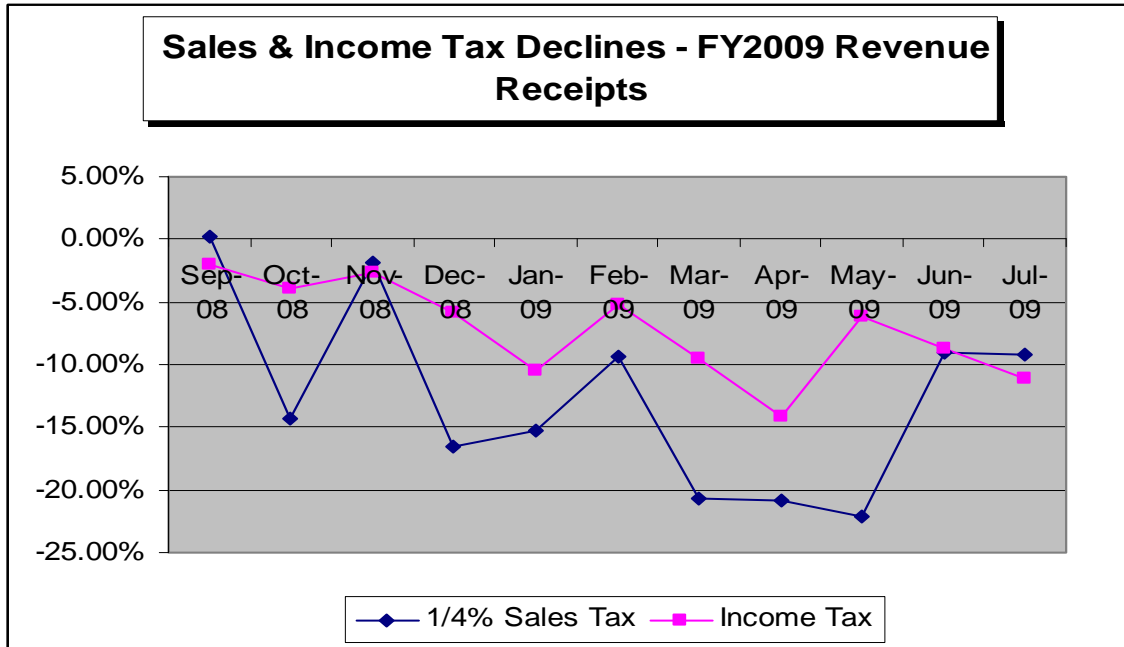
Even with the recent improvement, many economists are cautious in their estimation of a recovery, noting that some of the recovery has been triggered by the \$787 billion federal stimulus package, and that immediate future growth is likely to be sluggish. The jobless rate reached a 26-year high in September,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



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
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. 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.

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 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 on pages 46-56 of this document.

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 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.

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.

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.

FINANCIAL SUMMARY

The FY2010 Champaign County Budget for all funds is:

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

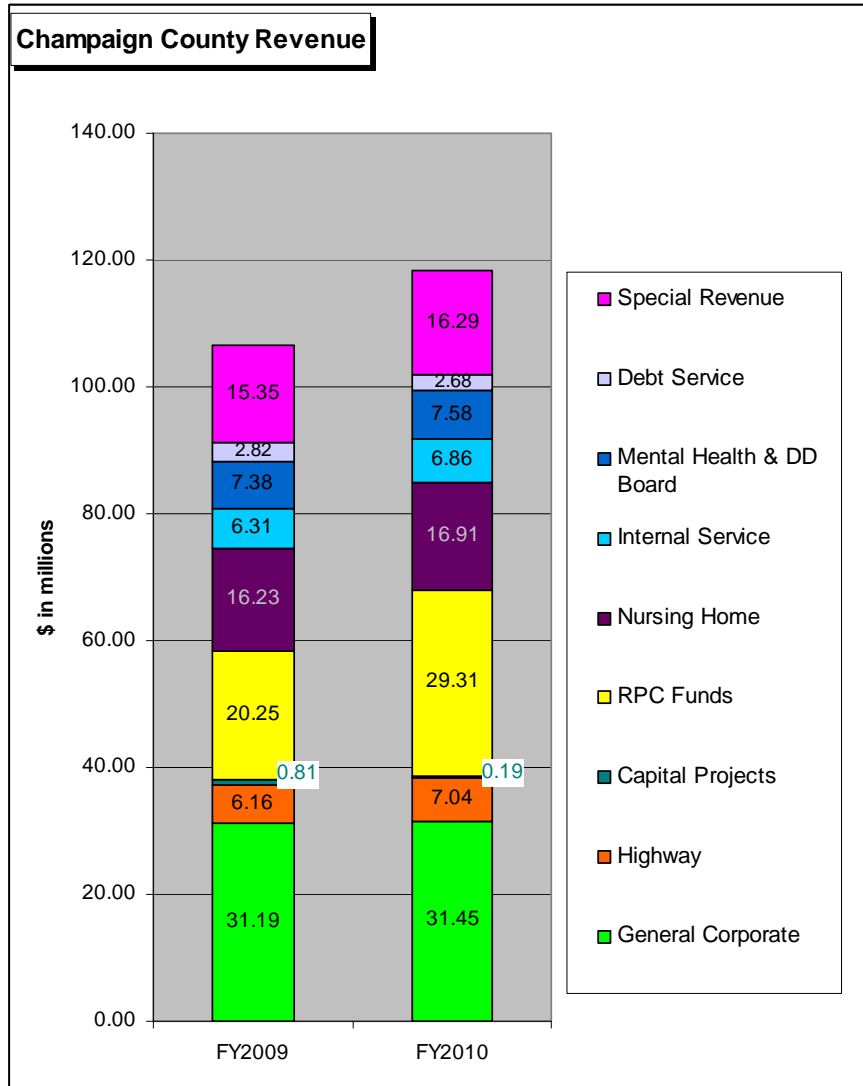
The negative variance of \$5,521,117 is accounted for in the budgets of the following funds, where in FY2010 the listed amounts will be spent from resources available at the beginning of the fiscal year, rather than from resources received during the fiscal year:

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

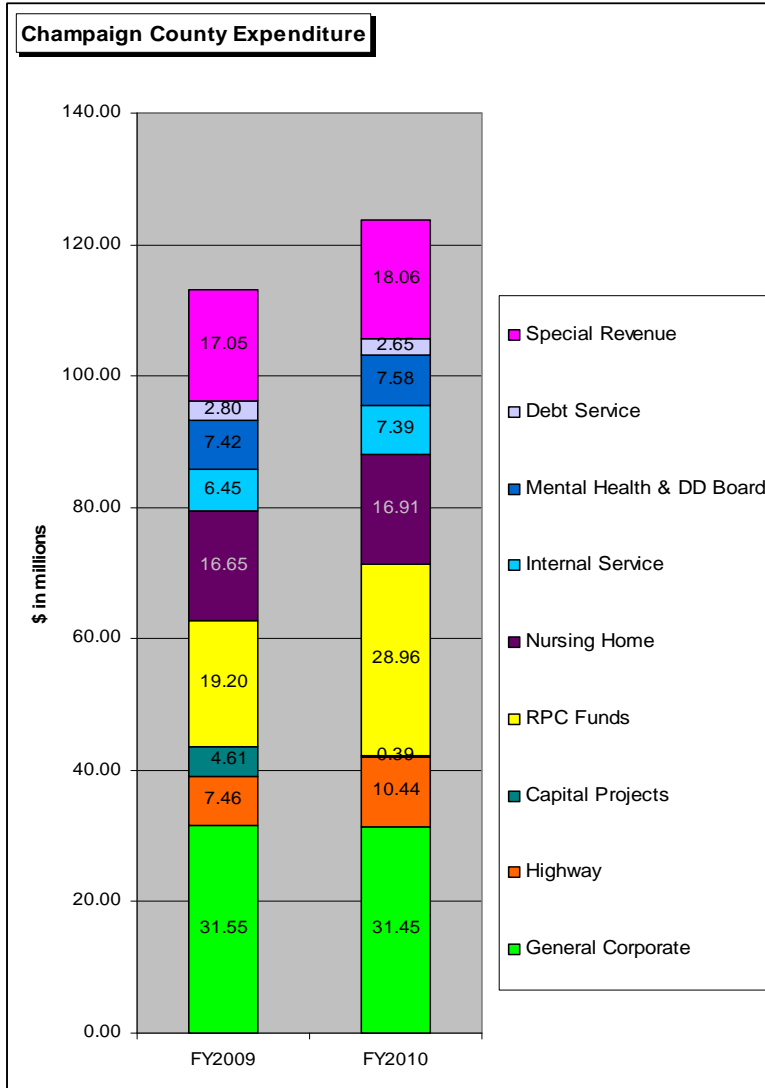
The combination of this \$5,786,165 in the listed funds for FY2010 expenditures which are covered by previously received revenues provides explanation as to the fact that the total FY2010 budget adheres to the County's definition of *Balanced Budget*.

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

REVENUE by FUND TYPE	FY2009	FY2010	% Change FY2009-FY2010	\$ Change FY2009-FY2010
	<i>(\$ millions)</i>	<i>(\$ millions)</i>		<i>(\$ millions)</i>
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



Expenditure by Fund Type	FY2009	FY2010	%Change FY2009-FY2010	\$ Change FY2009-FY2010
	<i>(\$millions)</i>	<i>(\$millions)</i>		<i>(\$millions)</i>
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 & DDBd	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



ACKNOWLEDGMENTS

The preparation of the FY2010 budget has been accomplished through the effort and cooperation of all county elected officials, department heads, and members of the County Board. I wish to thank all of the elected officials, department heads and board members for their continued cooperation over several months of budget preparation and review.

I wish to extend special thanks and appreciation to Bill Simmering, Senior Mainframe Programmer; Andy Rhodes, IT Director; Evelyn Boatz, Salary Administration; and Kat Bork, Administrative Assistant for all of their efforts and assistance in the preparation of this document.

Members of the Board, I am pleased to present to you the FY2010 Champaign County Budget.

Respectfully submitted,

Debra Busey
County Administrator

HOW TO USE THIS DOCUMENT

The Champaign County FY2010 Budget Document is organized into eight sections. These include: Introduction; Summary; General Corporate Fund; Special Revenue Funds; RPC Funds; Debt Service & Capital Projects Funds; Proprietary Funds; and Supplemental Information. Each section is described below, followed by a description of the accounting and fund structure used to develop the budget document:

Section 1 - Introduction – This background section provides an overview including the County Administrator’s Letter of Transmittal; this “How to Use” instructional document; Champaign County economic and demographic information; and Champaign County Board policy and process information.

Section 2 - Summary – This budget summary section provides a quick overview of highlights of the FY2010 total Champaign County budget.

Section 3 - General Corporate Fund – A summary statement at the beginning of this section provides complete revenue and expenditure detail for the General Corporate Fund as a whole, including FY2008 actual revenues and expenditures, FY2009 budgeted and projected revenues and expenditures, and FY2010 requested revenues and expenditures. Following the summary statement are individual department budgets for each of the General Corporate Fund departments. In addition to the financial section, each department budget includes an organizational chart for that department; mission statement; analysis of operations, revenues and expenditures; personnel summary information; and objectives and performance indicators specific to that department’s operation.

Section 4 - Special Revenue Funds – A summary statement and department budget information within funds is provided for each of the County’s 44 special revenue funds. The fund and department budget document structure is substantially the same as for the General Corporate Fund department budgets.

Section 5 - RPC Funds – A separate section for the five special revenue funds (encompassing 100 individual department budgets) which are managed by the Champaign County Regional Planning Commission.

Section 6 - Debt Service and Capital Projects Funds – Explanation of each of the County’s debt service and capital projects funds budgets, including financial detail, source of revenues, debt structure, and project status updates.

Section 7 - Proprietary Funds – A summary statement and documentation is provided for the Nursing Home enterprise fund, and the Self-Funded Insurance internal service fund, together with documentation for each of the individual department budgets within each fund.

Section 8 - Supplemental Information – This section includes additional information including budget ordinances; property tax distribution; personnel staffing budgets and salary schedules; and a glossary of terms used in this document.

The above description of the eight sections of the FY2010 budget book is further enhanced for the reader with the following description of Champaign County’s structure of funds.

Accounting Structure

A fund is the basic accounting unit: it is a self-balancing accounting entity with revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable State and Federal laws.

Each fund has at least one Department Budget, which is a group of expenditures that provide for the accomplishment of a specific program or purpose.

A major fund is a budgeted fund whose revenues or expenditures represent more than 10% of the total appropriated revenues or expenditures.

Fund Statements

A Fund Statement is presented for each fund, which summarizes past and projected financial activity for the fund as follows:

- Revenues – presented in line item detail within revenue categories;
- Expenditures – presented in line item detail within major categories – e.g., personnel, commodities, services, etc.
- Fund Balance – the actual or estimated funds remaining at the end of the fiscal year.

Fund Types

All county funds are included in the Annual Budget Document except the fiduciary funds which include two Private Purpose Trust Funds in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges, which resources are not available to support the County’s own programs; and Agency Funds whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations and governments.

Governmental Funds – Governmental funds account for traditional governmental operations that are financed through taxes and other fixed or restricted revenue sources.

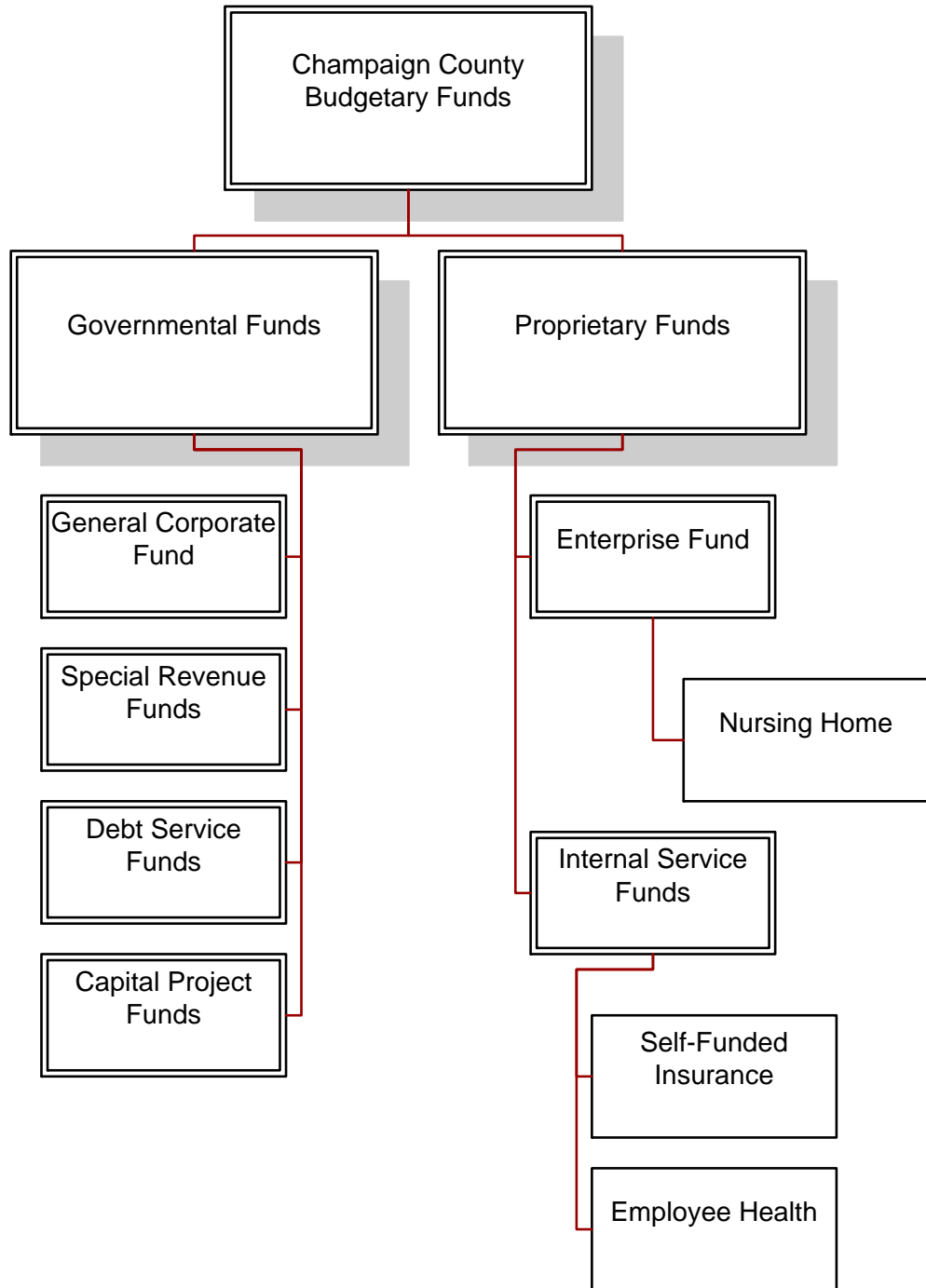
- A. **General Fund:** the General Corporate Fund is available for any authorized purpose, and is used to account for all financial resources except those

required to be accounted for in another fund. A General Corporate Fund summary is prepared which lists the amount of General Corporate Fund appropriation for all affected departments. The General Corporate Fund is a Major Fund.

- B. Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific sources that are legally restricted to expenditures for a specific purpose. Currently, the County has three major funds in Special Revenue Funds – the Mental Health Fund which uses property taxes to fund mental health agencies; the Developmental Disability Fund, which uses property taxes to provide for the care and treatment of persons with a developmental disability; and the County Motor Fuel Tax fund, which uses state-shared motor fuel taxes to fund construction and maintenance of county highways. Special Revenue Funds also include 46 non-major funds.
- C. Debt Service Fund:** Debt Service Funds are utilized to account for the payment of interest, principal and related costs on the County’s general long-term debt. The County has three debt services funds: one for the repayment of the bonds issued for the construction of the Satellite Jail and remodeling of the Downtown Correctional Center; and one for the repayment of bonds issued for the construction of the Nursing Home Facility; and one for the repayment of bonds issued for the construction of the Highway Fleet Maintenance Facility. (In addition to Debt Service Funds, the County also has three debt service budgets included in other funds as appropriation based on the purpose of the fund.)
- D. Capital Projects Funds:** Capital Project Funds are used to account for all expenditures and revenues associated with the acquisition or construction of major facilities that are not financed through proprietary funds or funds being held for other governments. The County has three capital projects funds budgeted in FY2010 – the Courts Complex Construction Fund, the Nursing Home Construction Fund, and the Highway Facility Construction Fund.

Proprietary Funds – Proprietary Funds account for certain “business-type” activities of governments that are operated so that costs incurred can be recovered by charging fees to the specific users of these services.

- A. Enterprise Fund:** An enterprise fund is used to account for operations that are financed primarily by User charges. The Nursing Home Fund is a Major Fund, and is the only enterprise fund in Champaign County.
- B. Internal Services Funds:** An Internal Service Fund is established to account for the financing of goods and services provided to the County and other agencies on a cost reimbursement basis. The activities of the Self-Funded Insurance Fund and Employee Health Insurance Fund are budgeted and appropriated through the use of Internal Service Funds.



CHAMPAIGN COUNTY BOARD STRATEGIC PLAN

VALUES

*Diversity
Quality of Life
Justice
Teamwork
Responsibility to the Public*

VISION

Our vision is to be a recognized leader in local government where every official and employee has a personal devotion to excellence in public service and embraces the highest standards of ethics and integrity, which enables us to provide the best customer services to the citizens of Champaign County.

MISSION

Champaign County is committed to its citizens by offering a wide range of services in a cost-effective and responsible manner.

DEFINING OUR VALUES

DIVERSITY

- Hiring practices to promote a workforce reflective of the community
- Recognition and appreciation of diversity of the community
- Equal and inclusive access to services and programs

QUALITY OF LIFE

- Value broad range of quality education
- Manage and encourage delivery of quality and effective health care services
- Effectively manage real estate tax system
- Support of local business community
- Promote effective economic development

JUSTICE

- Equal access to civil and criminal justice services
- Place value on public safety and individuals' rights
- Encourage effective communication among public safety/criminal justice system providers
- Prevention of recidivism
- Manage safe and secure detention facilities

CHAMPAIGN COUNTY BOARD STRATEGIC PLAN

TEAMWORK

- Intra-governmental cooperation
- Inter-governmental cooperation
- Collaboration to achieve goals
- Civility and cooperation among the County Board

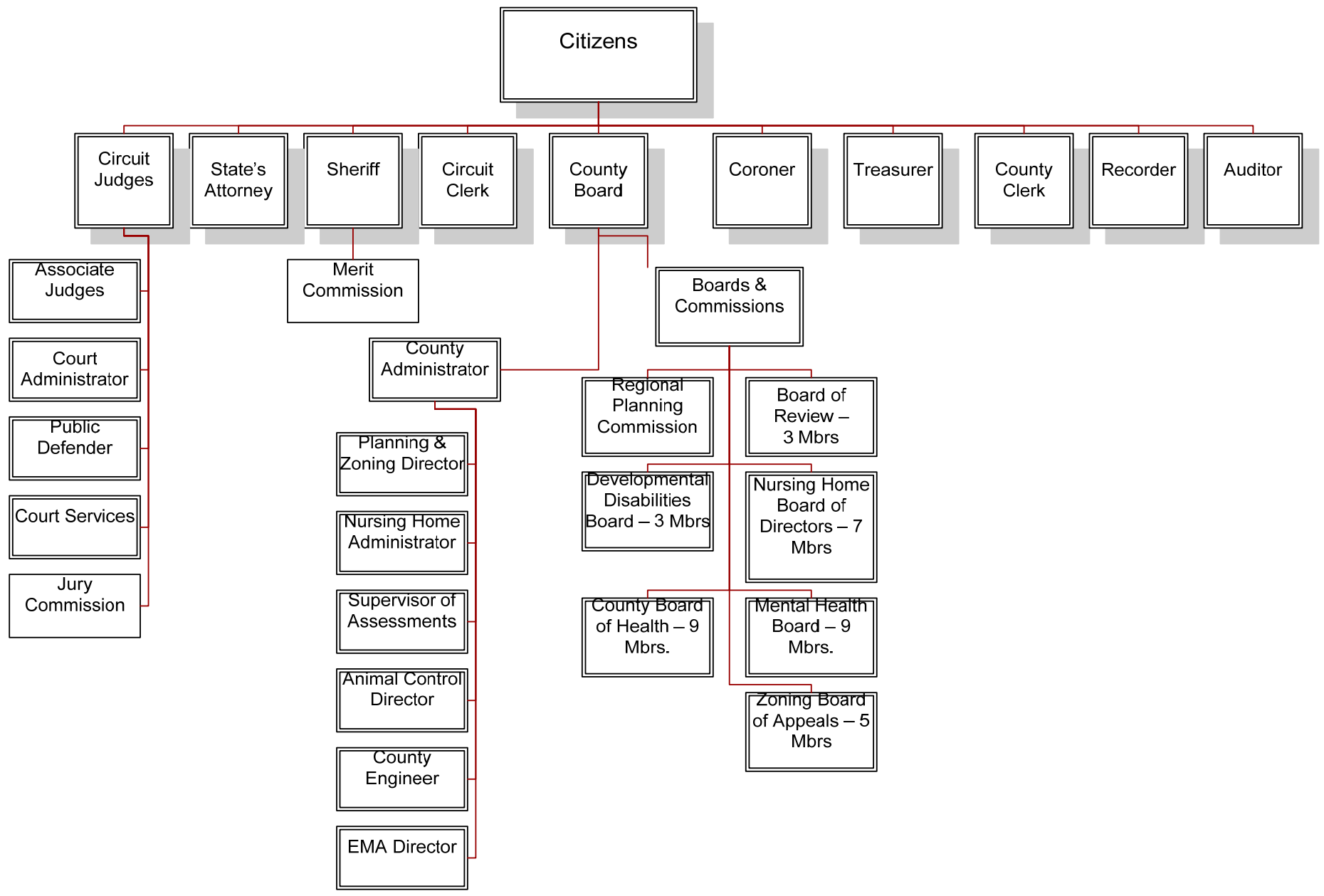
RESPONSIBILITY TO THE PUBLIC

- Fiscal solvency
- Transparency
- Responsiveness
- Efficient and friendly delivery of services
- Ethical acts
- Critical thinking

GOALS

1. *Remain a financially solvent County government.*
2. *Provide ease of access and availability of services and information to citizens.*
3. *Partner with employees to ensure quality services delivered in a professional manner.*
4. *Develop and maintain a long-term plan for County's facilities.*
5. *Make improvements to County-wide health and safety.*
6. *Maintain and enhance sustainable growth in Champaign County.*

Champaign County Organization Chart



ABOUT CHAMPAIGN COUNTY



Champaign County, Illinois is located in the heart of East Central Illinois approximately 136 miles south of Chicago and 86 miles east northeast of Springfield, the State Capital. The County is home to the University of Illinois, Parkland College, and two major regional hospitals. The County is comprised of 998 square miles, 90.5% of which is utilized for agriculture.

Champaign County was organized in 1833, having been previously a part of Vermilion County. The county and county seat were named for Champaign County, Ohio and Urbana, Ohio respectively, the home-place of the Illinois legislator who sponsored the bill to create the County. The County adopted township form of government on November 8, 1859. Currently, the County Board is comprised of nine districts, with three members representing each District for a total of 27 County Board Members. The County Board elects a County

Board Chair from among its members by a majority vote, at the biennial organizational meeting on the first Monday of December of every even-numbered year.

The County's population at the 2000 census was 179,669, representing growth of 3.8% over the 1990 census. The estimated 2010 population is 194,953, and the current (2008) census estimate for Champaign County is 193,636 placing Champaign County as the 11th largest county in the State of Illinois.

Census and Other Data

Population - A table of population statistics for the County and its two largest cities follows.

	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2008</u>
City of Champaign	58,133	63,502	67,518	78,174
City of Urbana	35,978	36,383	36,395	38,985
Champaign County	168,392	173,025	179,669	193,636
State of Illinois	11,426,518	11,430,602	12,482,301	12,901,563

Source: U.S. Census Bureau

Champaign County Population demographics are as follows:

Population¹

Population, 2000	179,669
Population, 2008 estimate	193,636
Population, percent change, April 1, 2000 to July 1, 2008	7.80%
Population, percent change, 1990 to 2008	11.91%

Age Distribution of 2008 Population²

Under 18	19.90%
18-24	24.60%
25-44	26.70%
45-64	19.10%
65 and older	9.70%

Gender Distribution of 2008 Population²

Male	50.90%
Female	49.10%

Racial Makeup of 2008 Population²

Race alone or in combination with one or more other races

White	78.40%
African American	12.30%
Native American	0.50%

Asian	8.80%
Pacific Islander	0.10%
Hispanic	4.10%
Other Races	1.60%
Persons reporting 2 or more races	1.80%

¹U.S. Census Bureau QuickFacts

²2006-2008 American Community Survey 3-Year Estimates

Income - Data from the 2006-2008 American Community Survey states that median family income in 2008 inflation-adjusted dollars for Champaign County was \$64,287 which is 22.24% percent higher than the 2000 median family income of \$52,591.

The following tables present the distribution of family incomes in the County and the State according to the 2006-2008 American Community Survey.

	COUNTY		STATE	
	<u>Number of Households</u>	<u>Percent</u>	<u>Number of Family Households</u>	<u>Percent</u>
Less than \$10,000	8,945	11.70%	324,559	6.80%
\$10,000 to \$14,999	4,420	5.80%	228,742	4.80%
\$15,000 to \$24,999	9,460	12.40%	470,027	9.90%
\$25,000 to \$34,999	8,228	10.80%	462,498	9.70%
\$35,000 to \$49,999	10,066	13.20%	642,699	13.50%
\$50,000 to \$74,999	13,999	18.30%	906,706	19.10%
\$75,000 to \$99,000	8,626	11.30%	631,531	13.30%
\$100,000 to \$149,999	8,058	10.50%	634,318	13.30%
\$150,000 to \$199,000	2,463	3.20%	228,030	4.80%
\$200,000 or more	<u>2,217</u>	<u>2.90%</u>	<u>222,638</u>	<u>4.70%</u>
TOTAL	76,482	100.00%	4,751,748	100.00%

Source: U.S. Census Bureau

Housing - The following comparison shows the value of owner-occupied housing units for the County and the State according to the 2006-2008 American Community Survey.

	COUNTY		STATE	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Less than \$50,000	3,418	8.00%	208,557	6.30%
\$50,000 to \$99,000	8,262	19.20%	448,953	13.50%

\$100,000 to \$149,999	12,233	28.50%	452,860	13.70%
\$150,000 to \$199,999	8,628	20.10%	478,769	14.40%
\$200,000 to \$299,999	6,622	15.40%	710,120	21.4%
\$300,000 to 499,999	2,945	6.90%	685,628	20.70%
\$500,000 to \$999,999	717	1.70%	273,879	8.30%
\$1,000,000 or more	<u>144</u>	<u>0.30%</u>	<u>56,518</u>	<u>1.70%</u>
TOTAL	42,969	100.00%	3,315,284	100.00%

Source: U.S. Census Bureau

	<u>Median Home Value</u>			
	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2008</u>
City of Champaign	\$48,900	\$66,500	\$91,300	\$145,600
City of Urbana	\$50,600	\$69,000	\$89,300	\$136,500
Champaign County	\$49,400	\$67,700	\$94,700	\$140,800
State of Illinois	\$52,800	\$80,900	\$130,800	\$208,000

Source: U.S. Census Bureau

Employment - The employment diversity of the County is reflected below in the following tables in data from 2007 and 2008.

Quarterly Employment by Industry Champaign County

Year	2007 Q4	2008 Q1	2008 Q2	2008 Q3	Average
11 Agriculture, Forestry, Fishing and Hunting	279	176	205	401	265
21 Mining, Quarrying, and Oil and Gas Extraction	48	49	50	49	49
22 Utilities	182	196	202	194	196
23 Construction	3,872	3,360	3,582	4,355	3,792
31-33 Manufacturing	9,237	9,105	8,936	8,973	9,063
42 Wholesale Trade	3,170	3,312	3,381	3,381	3,311
44-45 Retail Trade	10,148	10,010	9,799	9,747	9,926
48-49 Transportation and Warehousing	2,475	2,390	2,452	2,411	2,432
51 Information	2,647	2,683	3,230	2,773	2,833
52 Finance and Insurance	2,927	2,617	2,573	2,577	2,674
53 Real Estate and Rental and Leasing	1,517	1,460	1,567	1,600	1,536
54 Professional, Scientific, and Technical Services	3,941	3,901	4,178	4,274	4,074
55 Management of Companies and Enterprises	488	502	497	472	490
56 Administrative and Support and Waste Management and Remediation Services	3,986	3,919	3,911	3,946	3,941
61 Educational Services	18,961	18,947	19,590	18,055	18,888
62 Health Care and Social Assistance	11,420	11,517	11,737	11,802	11,619
71 Arts, Entertainment, and Recreation	1,400	1,235	1,288	1,911	1,459

72 Accommodation and Food Services	8,996	8,340	9,045	8,472	8,713
81 Other Services (except Public Administration)	2,083	2,003	1,972	1,938	1,999
92 Public Administration	2,891	2,734	2,996	2,905	2,882
99 Other	N/A	N/A	N/A	N/A	N/A

Source: Illinois Department of Employment Security

The County enjoys a stable economic environment, due in large part to the presence of the University of Illinois and the 20,000+ jobs provided for the County's total labor force of just over 100,000. The economic stability is evidenced by the fact that the County's unemployment rate historically fares better than the averages at both the state and national level.

The following table shows the trend in annual average employment and unemployment rates for the County, State and Nation.

ANNUAL AVERAGE UNEMPLOYMENT RATES

CHAMPAIGN COUNTY

YEAR	Labor Force	Employed	Unemployed Number	County Rate	State Rate	Nation Rate
2008	105,980	99,943	6,037	5.7	6.5	5.8
2007	105,053	100,486	4,567	4.3	5.0	4.6
2006	103,369	99,395	3,974	3.8	4.6	4.6
2005	101,849	97,518	4,331	4.2	5.8	5.1
2004	99,468	94,981	4,487	4.5	6.2	5.5
2003	99,030	94,590	4,440	4.5	6.7	6.0
2002	99,596	95,350	4,246	4.3	6.5	5.8
2001	99,779	96,044	3,735	3.7	5.4	4.7
2000	99,075	95,579	3,496	3.5	4.5	4.0

Source: Illinois Department of Employment Security

BASIS OF ACCOUNTING/BASIS OF BUDGETING

Champaign County's governmental accounting and financial reporting are managed in accordance with "Generally Accepted Accounting Principles" ("GAAP"). Government funds use a modified accrual basis of accounting. The modified accrual basis of accounting and budgeting recognizes revenues when they become available and measurable, and expenditures when the liability is incurred. Proprietary funds use an accrual basis of accounting. The accrual basis of accounting recognizes revenue when earned and expenses when incurred, regardless of when cash is received or disbursed.

The *budgets* for all governmental funds *and* proprietary funds are presented on a modified accrual basis. The modified accrual basis of budgeting is reflected in the County ordinance which provides that balances remaining in County appropriations shall be available for thirty days after the close of the fiscal year to pay for goods or services that were delivered prior to the close of the fiscal year. Because proprietary fund budgets are not on a full accrual basis, the legally adopted budget is not on a basis strictly consistent with generally accepted accounting principles (GAAP). The basis of budgeting is different from the basis of accounting used in the audited financial statements, where the actual results of operations are presented in accordance with generally accepted accounting principles. Adjustments necessary to convert the results of operations from the budgetary basis to the GAAP basis are mostly due to proprietary funds having budgets on the modified accrual basis, while GAAP requires accounting for those funds on the full accrual basis.

FY2010 FINANCIAL POLICIES

Amending the Budget

After the adoption of the annual budget, the budget may be amended through a budget amendment or budget transfer.

Budget Amendments -

- Amendments to the budget require a 2/3rd majority vote (18) of the County Board.

Budget Transfers -

The budget may be amended by transfers in two ways:

- Department heads may authorize transfers between non-personnel budget line items in their department budget as long as they do not exceed the total combined appropriation for these categories; and department heads may transfer from one personnel line item to another personnel line item in their department budget as long as they do not exceed the total combined appropriation for the personnel line items.
- All other transfers require a 2/3rd majority vote (18) of the County Board.

Appropriation

All County funds are appropriated in the “Official Budget”. Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

Balanced Budget

The County will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, realizing future revenues early, or rolling over short-term debt. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

Capital Asset Replacement Fund

A Capital Asset Replacement Plan includes a multi-year plan for vehicles, computers and technology, and furnishings and office equipment will be updated and prepared for the General Corporate Fund departments in the annual budget process. These expenditures will be appropriately amortized and reserves for replacement will be appropriated to the Capital Asset Replacement Fund.

The Capital Asset Replacement Plan also includes a multi-year plan for the facilities owned and maintained by the County. The County will maintain all its assets at a level adequate to protect the County’s capital interest and to minimize future maintenance and replacement costs.

The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted and included in the Capital Asset Replacement Fund plan.

The County Administrator is authorized to approve all expenditures from the Capital Asset Replacement Fund in compliance with the multi-year plan and policies established by the County Board. No more than 3% of the total of the General Corporate Fund Appropriation may be appropriated to the Capital Asset Replacement Fund.

Debt Management

When applicable, the County shall review its outstanding debt for the purpose of determining if the financial marketplace will afford the County the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue a Present Value savings of three percent over the life of the respective issue, at a minimum, must be attainable.

The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

When the county finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.

The County will strive to have the final maturity of general obligation bonds at, or below, thirty years.

Whenever possible, the County will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

The County will not use long-term debt for current operations.

The County will maintain good communications with bond rating agencies regarding its financial condition. The County will follow a policy of full disclosure on every financial report and borrowing prospectus.

Contingency Fund

A General Corporate Fund contingency appropriation will be designated for emergency purchases during the year. The contingency appropriation goal is 1% of the total anticipated expenditure for the General Corporate fund. No more than 5% of the total General Corporate Fund Appropriation may be appropriated to the Contingency Fund. Money appropriated in the contingency fund may be used for contingent, incidental, miscellaneous, or general county purposes, but no part of the amounts so appropriated shall be used for purposes for which other appropriations are made in such budget unless a transfer of funds is made with the approval of 2/3 of the members (18) of the County Board.

One-Time Revenues

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.

Financial Reserves and Surplus

On an annual basis, the fund balance for each fund shall be reviewed, and projections of reserve requirements and a plan for the use of an excess surplus shall be documented. 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. Instances where an ending audited fund balance is below the 45-day minimum requirement, a plan will be developed to increase the fund balance.

It is the intent of the County to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt.

Encumbrance

An encumbrance system is maintained to account for commitments resulting from purchase orders and contracts. Every effort will be made to ensure that these commitments will not extend from one fiscal year to the next. Any emergency encumbrances, which do extend into the next fiscal year, shall be subject to appropriation in the next year's budget. Encumbrances at year-end do not constitute expenditures or liabilities in the financial statements for budgeting purposes.

Revenue

The County will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one-revenue source.

The County will estimate its annual revenues by an objective, analytical process, wherever practical. The County will project revenues for the next year and will update the projection annually. Each existing and potential revenue source will be re-examined annually.

When preparing the Budget for Fiscal Year 2010, 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 .7426.

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

Fixed Assets

The County maintains a fixed asset inventory of furniture, equipment, buildings, and improvements with a value of greater than \$2,500 and a useful life of one year or more.

Fiscal Year

The County's fiscal year is December 1st through November 30th.

Form of the Budget

The final Budget document must include the following, showing specific amounts:

- Statement of financial information including prior year revenue and expenditure totals, and current year and future year revenue and expenditure projections;
- Statement of all moneys in the county treasury unexpended at the termination of the last fiscal year;
- Statement of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year;
- Any additional information required by state law.

Grants

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.

Investment

The County Treasurer is responsible for the investing of all Champaign County funds. With County Board approval, the Treasurer may make a short term loan of idle monies from one fund to another, subject to the following criteria:

- a. Such loan does not conflict with any restrictions on use of the source fund;
- b. Such loan is to be repaid to the source fund, with interest, within the current fiscal year.

Purchasing

All items with an expected value of \$20,000 or more must be competitively bid with exceptions for professional services (other than engineering, architectural or land surveying services). Additional competitive bid requirements may apply by statute or as a condition of using funds from an outside source. All purchases over the respective limit of \$20,000, which require the use of either formal bids or requests for proposals, must be approved by the full Champaign County Board. The Champaign County Purchasing Ordinance establishes the procedures to be followed in all purchasing activities.

Risk Management

The County established a self-funded insurance program for workers compensation and liability. To forecast expenditures, the county hires an actuarial consulting firm to review loss history and recommend funding taking into consideration claims, fixed costs, fund reserves, and national trends. The County strives to maintain the actuary recommended fund balance.

Salary Administration

The County Administrator is responsible for computing salaries and fringe benefits costs for all departments. Increases for non-bargaining employees, as defined in the Personnel Policy, will be established by the Finance Committee at the beginning of the budget cycle and forwarded to the County Board for inclusion in the annual budget.

FY2010 BUDGET PROCESS

BUDGET DEVELOPMENT PROCESS

Phase 1 - Planning

The budget development process begins approximately nine months prior to the beginning of the fiscal year. At that time, the County Administrator updates the Five-Year Forecast for the General Corporate Fund, and conducts market surveys to review the mid-point valuation of jobs in Champaign County. Based upon these analyses, the County Administrator recommends salary range adjustments and a set of assumptions for planning purposes and direction on balancing the next year's General Corporate Fund budget, to be adopted by the Finance Committee in May. Based upon the Finance Committee Recommendation, the County Board adopts the annual Budget Process Resolution in May of each year.

Champaign County requires department budget requests to be performance-based and focused on goals, objectives and performance indicators. Additionally, statutory budget requirements as defined in 55 ILCS 5/6 require the following information be included in the annual budget document:

- Statement of financial information including prior year revenue and expenditure totals, and current year and future year revenue and expenditure projections;
- Statement of all monies in the county treasury unexpended at the termination of the last fiscal year;
- Statement of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year.

Phase 2 – Preparation

Based upon the Annual Budget Process Resolution and planning requirements adopted by the County Board, the County Administrator conducts a Budget Instruction and Information Meeting with all County Departments in June of each year. At this meeting, general budget preparation instructions are provided for the department preparation portion of the process. Department Heads and Elected Officials are asked to complete the preparation of individual department budgets for which they are responsible in the month of June, with submission to the County Administrator in early July.

Phase 3 – Integration and Initial Review

In July, the County Administrator meets with each department head and elected official to review the budget requests as presented. The County Administrator may recommend changes and adjustments to the presented budgets during this stage of the process to ensure compliance with the County Board's guidelines. Once these changes are agreed upon, they are incorporated in the budget documents to be presented to the County Board. The County Administrator then completes revenue projections and consolidates all gathered information into a comprehensive budget request as a whole to be presented to the County Board.

Phase 4 – Legislative and Citizen Review

In August, the County Board conducts Legislative Budget Hearings at which time budgets for the ensuing fiscal year are presented to the County Board in the format of individual presentations for each of the major funds, presented by the officials primarily responsible for those funds. After the Legislative Budget Hearings, the Finance Committee reviews the budget at its September meeting and adopts changes or recommendations for funding initiatives or requirements outside of the initial budget process preparation guidelines. Upon this direction from the Finance Committee, the County Administrator then completes and compiles the total budget for the County Board to place on file in October, to allow public review and comment. The County Board also conducts a Truth in Taxation Public Hearing in October, if the annual tax levy will increase by more than 5%, as required by 55ILCS 5/5-1106.

Phase 5 – Adoption

At its November meeting, the County Board adopts and approves the annual Budget and Appropriation Ordinance to establish the budget for the ensuing fiscal year. The adoption of the budget requires an affirmative vote of at least a majority of all members of the County Board. The adoption of the budget constitutes appropriation of the amounts specified therein as expenditures from the funds indicated.

BUDGET CALENDAR

March	County Administrator begins preparation of General Corporate Fund 5-Year Projection Report and Salary Mid-Point Adjustment Surveys
April	County Administrator presents preliminary assessment of funding opportunities and requirements to Finance Committee
May	Finance Committee recommends and County Board adopts Annual Budget Process Resolution
June	<ul style="list-style-type: none">○ County Administrator conducts annual budget information and instruction meeting for department heads and elected officials○ Department heads and elected officials prepare individual department budgets
July	County Administrator reviews individual department budgets with elected officials and department heads and reaches agreement on budget to be presented
August	<ul style="list-style-type: none">○ County Administrator completes revenue projections and compiles all submitted budget documents into consolidated budget○ County Board conducts Legislative Budget Hearings
September	Finance Committee adopts final recommendations for changes to annual budget

October

- County Board conducts Truth in Taxation Public Hearing for citizen input
- County Board accepts and places on file for public review the Annual Budget

November County Board adopts the Final Budget by a majority vote

FY2010 BUDGET PRIORITIES

1. *Champaign County places priority on maintaining and enhancing its own fiscal stability*
2. *Partner with employees to ensure quality services delivered in a professional manner.*

FY2010 BUDGET GOALS

Priority No. 1: Maintaining and enhancing Champaign County's fiscal stability

- Identification of *mandated* vs. *discretionary* services
- Development and implementation of a multi-year plan – planned quality growth
- Performance evaluation of services
- Establishment of adequate reserves within County's fund balances
- Regular review and evaluation of revenue streams and opportunities
- Interdepartmental cooperation to identify successful strategies to be implemented across departmental lines, e.g.: tax cycle, continuous jury, etc.
- Partner with other local governments to provide collaboration in service delivery
- Develop communication with state legislative officials to ensure the State is a full partner in the funding of mandated services

Priority No. 2: Partnership with employees

- Appropriate, market-rate compensation plans
- Establishment of clear performance expectations to guide behaviors and actions of employees
- Evaluation of work-loads and establishment of appropriate staffing levels
- Communicate what is going on in County Government
- Development of operating efficiencies which could produce potential tax savings
- Quality services delivered in a professional manner
- Delivery of appropriate training opportunities to create a well-informed and efficient workforce