

FINANCE COMMITTEE AGENDA
Meeting Rm. 1, Brookens Administrative Center
1776 E. Washington St., Urbana
Thursday, April 7, 2005 7:00 p.m.

Chair: Brendan McGinty
Members: Avery, Bensyl, Betz, Doenitz, Gross, O'Connor, Tapley, Wysocki

<u>ITEM</u>	<u>PAGE NO.</u>
I. <u>CALL TO ORDER</u>	
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IV. <u>PUBLIC PARTICIPATION</u>	
V. <u>BUDGET AMENDMENTS/TRANSFERS</u>	
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b. <u>Budget Amendment #05-00041</u> Fund/Dept: 080-031 General Corporate – Circuit Court Increased Appropriations: \$24,000 Increased Revenue: \$0 Increased compensation to Champaign County CASA, which provides by contract with Champaign County Guardian Ad Litem services in abuse and neglect cases.	13-15
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VIII. AUDITOR

a. Purchases Not Following Purchasing Policy – *(FOR INFORMATION ONLY – to be distributed)*

b. Monthly Report

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IX. CHAIR'S REPORT

X. OTHER BUSINESS

XI. DESIGNATION OF ITEMS TO BE PLACED ON COUNTY BOARD CONSENT AGENDA

XII. ADJOURNMENT

*Champaign County Administrative Services
1776 E. Washington St.
Urbana, IL 61802
217-384-3776*

*Barbara Wysocki
County Board Chair
Debra Busey and Denny Inman
County Administrators*

CHAMPAIGN COUNTY BOARD
COMMITTEE MINUTES

FINANCE COMMITTEE MINUTES

Wednesday, February 23, 2005

**Meeting Rm. 1, Brookens Administrative Center
1776 E. Washington St., Urbana**

6:00 p.m.

MEMBERS PRESENT: McGinty, Bensyl, Betz, Gross, O'Connor, Tapley, Wysocki

MEMBERS ABSENT: Avery, Doenitz

OTHERS PRESENT: Deb Busey (County Administrator), Denny Inman (County Administrator), Joel Fletcher (State's Attorney's Office), Michael Frerichs (Auditor), Elizabeth Hennessy

Call to Order

Chair McGinty called the meeting to order at 6:05 p.m. The Recording Secretary called the roll. The Chair declared a quorum present and proceeded with the meeting.

Approval of Agenda/Addendum

MOTION by Betz to approve the agenda for the meeting; seconded by Wysocki. Motion carried.

Public Participation

None.

Other Business

Approval of the Ordinance for Exception to the Champaign County Purchasing Policy Ordinance No. 323

MOTION by Tapley to approve the Ordinance for Exception to the Champaign County Purchasing Policy Ordinance No. 323; seconded by Bensyl. Motion carried.

Approval of the Resolution Authorizing the Issuance of General Obligation Refunding Bonds, Series 2005A, and General Obligation Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2005B, of the County of Champaign, Illinois, Providing the Details of such Bonds and for Alternative Revenue Sources and the Levy of Direct Annual Taxes as Applicable, Sufficient to Pay the Principal of and Interest on such Bonds, and Related Matters

McGinty presented Elizabeth Hennessy from William Blair & Company to impart information on bond refunding for savings to the committee. An information packet was passed out to the committee members to show municipal rate activity in the last year. The big difference between this year and last year is on the short end of the yield curve. Short-term rates have risen over one and a quarter points. This is mostly due to the Federal Reserve raising rates every Fed meeting by a quarter point. While the short-term rates have risen, after year twelve on the yield curve the rates have stayed very low. The yield curve is flattening and this helps the refunding. A flattening yield curve allows the County to invest the refunding bond proceeds in the escrow account to the call date in securities that are higher yielding than they were last year. Hennessy stated the 1999 bonds for the courthouse were not saving money last year because the short-term interest rates were too low. The size of the bond issue had to be larger in order to refund the debt. Therefore, refunding the 1999 bonds would not have produced enough savings to make it worthwhile last year. The negative arbitrage, the difference between yield that could be earned in escrow

versus yield on the bonds, was over \$1 million. This year, however, more can be earned in the escrow and the negative arbitrage is down to \$486,000.

On February 8th, Hennessy emailed Busey to notify her of the potential savings on the 1999 issue due to rate changes. They are looking at refunding the callable bonds. The call date on bonds is different than on a home mortgage. A home mortgage can be refunded and reissued anytime. With bonds there is a call date, typically ten years in the future. The call date on the 1999 bonds is January 1, 2009. When these bonds are refunded, the proceeds from the new bond issue go into escrow to earn money until the call date in 2009. The bonds go away on the call date. The critical short-term rate has come up and allows the County to earn more in escrow, yet the long-term rates have stayed low. This combination of events will bring savings of \$1.6 million over the life of the bonds by refunding the \$19 million callable bonds. On February 8th, the gross interest savings over the life of the bonds of \$1,612,000 or put in present value terms is \$1,250,079. This number is important in the public finance world because when that number is over 2.5% of the refunded bonds it is an indicator that a refunding is probably worth doing. The ratio of present value savings as a percent of the bonds refunded was 5.8% on February 8th. The arbitrage yield is down to 4.21%. The escrow yield is a little lower, but the difference between these numbers is a lot less than what it was last year. The negative arbitrage reflects if there was a higher escrow yield, which is expected as short-term rates go up. These savings are after paying off cost of issuance. The producer price index came out last Friday and indicated that productivity is very elevated. This started the bond market to get worried about inflation. The good news is the CPI, the indicator for inflation, came out today and was not so bad. The bond market has calmed down, but some ground was lost in regard to interest rates between February 8th and February 23rd because of the inflation fear. The savings possible today are \$1,167,000 over the life of the debt. That is 4.16% in terms of present value.

Hennessy continued her presentation with a look at the 2003 bonds. These bonds were issued in 2003 for the Nursing Home. The call date on these bonds is 2013. The gross savings of \$182,000 on its own and present value savings of \$144,000, or 1.79% present value, as of February 8th. There is no negative arbitrage on this issue because the call date is later, allowing us to invest in longer-term government securities. Today the savings are down to \$109,000 over the life of the bond. This is only 1.12% in terms of present value. This issue on its own does not make sense to refund. Hennessy wanted the committee to see this issue on its own.

The County has the option to combination these two issues. A benefit occurs when the 1999 and the 2003 bonds are combined. The call date of 2013 on the 2003 bonds means a higher escrow yield and when combined with the 1999 bonds it helps reduce the negative arbitrage on the 1999 bonds even more. The refunding figured on February 8th shows \$1.8 million gross savings over the life of the debt, \$1.2 million present value savings, or combined 4.89%. As of today, the savings are \$1.3 million gross savings over the life of the debt, \$886,000 present value savings, or 3.44%. Blending the two refundings helps both issues.

In the blended refunding, the 1999 bonds have a negative arbitrage of \$396,458. The 1999 bonds' negative arbitrage on their own is \$514,066. This is due to the later call date on the 2003 bonds. The present value savings for the 1999 bonds in a blend refunding is 4.20%. Tapley asked if the arbitrage yield is calculated on the whole deal or a security-by-security basis. Hennessy said the yield is calculated on the blended escrow. The savings are higher in the combined scenario than individually.

Hennessy suggested some saving targets when it makes sense to take advantage of these savings. The resolution before the committee authorizes the County to go ahead with the refunding on a combined or one series alone basis that meets certain savings targets. Hennessy wants to set the savings targets in a realistic, but aggressive manner. On a combined basis, Hennessy suggested setting a minimum present value savings target of 4.00% (\$1,028,000). This target cannot be met today, but Hennessy felt with the volatility in the market this target is possible. For individual savings targets, she recommended setting a minimum present value savings target of 4.50% (\$794,700) on the 1999 bonds and a minimum target of 2.50% (\$201,375) on the 2003 bonds. Gross asked why the target is 4.5% for the 1999 bonds and 4.00% on the combined bonds. Hennessy answered the targets reflect the range of what is happening in the current market. There is no way to get near the 4.00% target for the

2003 bonds because they are too new. Betz asked what the costs included. Hennessy stated the total cost, depending on the bond insurance, could be as high as \$300,000 in bond insurance, bond counsel, underwriting fees, rating agencies, non-registered escrow, etc. Bensyl asked how the refunding process would work if the resolution is approved at this meeting. Hennessy said the resolution authorizes the County to go ahead with the refunding without any further Board authorization (once the resolution is approved by the County Board). Prior to selling the bonds, William Blair & Company must obtain approval from a Board delegate and an administrative delegate. These delegates are usually the County Board Chair and the County Administrator. Wysocki questioned how long the deal would be open. Hennessy replied the resolution authorizes the deal for six months and no expenses are incurred unless the deal is completed. Discussion continued on the near future of the bond market.

Tapley asked if the bond insurance premiums are refunded. Hennessy said no. Betz asked if there is a downside to authorizing this, because he can't see one. Busey said that when the targets are reached, Hennessy will contact her for consent. Busey will contact the County Board Chair if this issue will go forward. Tapley agreed that the targets are good and likely to be achievable.

Gross asked how long the County has been using the services of this particular firm and how often other firms are considered. Busey answered that an RFP for underwriting services was issued for the 1999 bonds. William Blair & Company was hired as a result of the RFP. For the Nursing Home 2003 bonds, the County again went through a competitive process and William Blair & Company was again selected. A refunding of the 1995 Jail bonds was done last year and, because of the timing, the County Board elected to use William Blair & Company. William Blair & Company will charge the same fee used for the 2003 bond issue and established by a competitive process. Tapley asked if William Blair & Company is contracted for monitoring services. Busey explained the County has an ongoing relationship with William Blair & Company to monitor the bond issues they have handled for the County. They are paid on an annual basis. Tapley noted, during the previous refunding, he had spoken with an independent bond company to double check the figures and they backed up the figures from William Blair.

MOTION by Betz to approve the Resolution Authorizing the Issuance of General Obligation Refunding Bonds, Series 2005A, and General Obligation Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2005B, of the County of Champaign, Illinois, Providing the Details of such Bonds and for Alternative Revenue Sources and the Levy of Direct Annual Taxes as Applicable, Sufficient to Pay the Principal of and Interest on such Bonds, and Related Matters; seconded by Tapley. Motion carried.

Approval of the mutually acceptable extension of the current Evercom Contract until April 1, 2005

MOTION by Bensyl to approve the mutually acceptable extension of the current Evercom Contract until April 1, 2005; seconded by Gross. Betz requested a roll call vote. Motion carried with one no vote. Bensyl, Gross, McGinty, O'Connor, Tapley, and Wysocki voted yes. Betz voted no.

Adjournment

Meeting was adjourned at 6:33 p.m.

Respectfully submitted,

Kat Bork
Administrative Secretary

Secy's note: The minutes reflect the order of the agenda and may not necessarily reflect the order of business conducted at the meeting.

CHAMPAIGN COUNTY BOARD
COMMITTEE MINUTES

FINANCE COMMITTEE MINUTES

Thursday, March 10, 2005

Meeting Rm. 1, Brookens Administrative Center
1776 E. Washington St., Urbana

7:00 p.m.

MEMBERS PRESENT: Avery, McGinty, Bensyl, Betz, Doenitz, Gross, O'Connor, Tapley, Wysocki

MEMBERS ABSENT: None

OTHERS PRESENT: Deb Busey (County Administrator), Frank DiNovo (RPC), Joel Fletcher (State's Attorney's Office), Michael Frerichs (Auditor), Denny Inman (County Administrator), Jeremy Maupin (Nursing Home Administrator), Elizabeth Murphy (RPC), Duane Northrup (Coroner), Dan Welch (Treasurer)

Call to Order

Chair McGinty called the meeting to order at 7:01 p.m. The Recording Secretary called the roll. Declaring a quorum present, the Chair proceeded with the meeting.

Approval of Agenda/Addendum

MOTION by Betz to approve the agenda and addendum for the meeting; seconded by Tapley. Motion carried.

Approval of Minutes

MOTION by Betz to approve the regular session minutes of February 10, 2005; seconded by Wysocki. Motion carried. The Chair complimented the Recording Secretary on the minutes.

Public Participation

None.

Budget Amendments/Transfers

MOTION by Betz to recommend to the County Board approval of Budget Amendment #05-00027 from Tax Sale Automation Fund – County Treasurer; seconded by Doenitz. Motion carried.

MOTION by Betz to recommend to the County Board approval of Budget Amendment #05-00029 from Regional Planning Commission – Campus Area; seconded by Bensyl. Wysocki offered a friendly amendment to approve all RPC budget amendments together. Betz and Bensyl approved the amendment. Motion amended to recommend to the County Board approval of Budget Amendment #05-00029 from Regional Planning Commission – Campus Area, Budget Amendment #05-00031 from Regional Planning Commission – Family & Community Development – Even Years, Budget Amendment #05-00032 from Regional Planning Commission – Project 18/CCMHB – Even Years, Budget Amendment #05-00033 from Regional Planning Commission – Youth Housing Advocacy – Even Years, Budget Amendment #05-00034 Regional Planning Commission – Workforce Development – Even Years. Betz asked if the revenue for budget amendment #05-00029 was within the RPC

budget. Murphy explained the revenue for the project was received last year, but the work had not been completed and will be finished this year. Motion carried.

MOTION by Betz to recommend to the County Board approval of Budget Amendment #05-00030 from Capital Equipment Replacement Fund – Administrative Services; seconded by Doenitz. Betz asked why a new microfilm reader was replacing the old microfilm reader. Busey stated the microfilm reader/printer is twenty-six years old, which will no longer be supported after the end of the month. It is used on a daily basis because microfilm is the only accepted standard by the State Records Act. Motion carried.

MOTION by Betz to recommend to the County Board approval of Budget Transfer #05-00012 from General Corporate – General County and General Corporate – Administrative Services; seconded by Gross. Motion carried.

County Administrator

Approval of Memorandum of Understanding for the AFSCME General Clerical Workers Unit, Local 900A

Busey explained this is a memorandum of clarifications with the AFSCME General Clerical Workers Unit with regard to new positions and salary ranges.

MOTION by Betz to approve Memorandum of Understanding for the AFSCME General Clerical Workers Unit, Local 900A; seconded by Wysocki. Motion carried.

Public Safety Sales Tax Budget Plan

Busey provided an overview of what has been spent from the Public Safety Sales Tax Fund in 2002-2004 and what is budgeted for 2005. Projections were listed through 2019.

Update regarding Integrated Justice Information Systems Technology Project

Busey reported the Justice Technology Budget is still high in FY2005 because the project is still in process of being completed. Although the project is beyond its anticipated date for completion, it is still effectively on budget. The contract expense from the original budget was amended to increase by \$41,000, which came out of contingency. Otherwise, the budget has remained the same since its initiation. The contingency balance is \$121,645. The project manager was scheduled for two years and is anticipated to remain through June 30th. This unanticipated cost will come out of contingency. Without any additional surprises, the project should be completed on budget.

Update regarding Courthouse Exterior Renovation

It is anticipated that there will be a need to issue about \$2 million in bonds to complete the exterior renovation project for the Courthouse. These bonds would be repaid over a period of eight years at about \$300,000 a year. This is built into the Public Safety Sales Tax Overview Budget through FY2014.

GIS Fund Budget Plan

There is a request from the GIS Consortium for a 3.5% increase in the County's contribution to the Consortium in FY2005 – FY2006. It is anticipated that there will not be a future need for another increase for the member agencies to the Consortium. It is expected that the amount paid after FY2006 will remain stable and the Consortium will become more self-sufficient at that time.

The GIS Fund is where the County is paying for aerial mapping. The mapping is presumed to cost \$50,000 every three years. This expense must be built into the revenue assumptions that should be kept on hand. Discussion was held concerning the GIS Fund balance and the development of the Consortium as an economic development tool.

Approval of 3.5% increase to GIS Consortium Dues for FY2006 from \$207,000 for the period from July 1, 2004 – June 30, 2005 to \$214,245 for the period from July 1, 2005 – June 30, 2006

MOTION by Tapley to approve the 3.5% increase to GIS Consortium Dues for FY2006 from \$207,000 for the period from July 1, 2004 – June 30, 2005 to \$214,245 for the period from July 1, 2005 – June 30, 2006; seconded by Wysocki. Motion carried.

Solid Waste Fund Budget Report

Busey stated the ISWDA was dissolved and afterwards the County deposited money into the Solid Waste Fund for future solid waste issues. The County issues waste hauler licenses every year, this fund pays for the expense of license materials and receiving the license payments. The County has participated in a couple of community events and contributed to recycling events. The Solid Waste Plan must be updated every five years. The plan was updated in FY2001 and fund paid for the consultant from RPC. The money in the Solid Waste Fund can be used for General Corporate-related expenses and could be absorbed into the General Corporate Fund. Busey believed the expenditures managed by the Solid Waste Fund would be more appropriately assigned to the Planning & Zoning Department than the Administrative Service Department. Currently, the fund balance is \$100,000 and there had been some thought from the County Board Chair that this revenue source could be used to manage the County's contribution to the Visioning Project.

Approval of appropriation from Solid Waste Fund for County's Contribution to the Visioning Project

Wysocki stated the idea of funding the County's contribution to the Visioning Project from the Solid Waste Fund had been discussed over a year ago. Yesterday was the first official meeting for the Visioning Project Group. Wysocki felt the County should exert some leadership and put forth its contribution of \$30,000 over two fiscal years. Discussion was held over transferring Solid Waste funds to General Corporate for the Visioning Project and other County projects.

MOTION by Tapley to transfer \$30,000 into the General Corporate from the Solid Waste Fund for the purpose of funding the County's contribution to the Visioning Project; seconded Gross.

Betz asked if it is known how much other organizations will contribute to the Visioning Project. Wysocki said others, such as the City of Urbana, City of Champaign, and University of Illinois, have made verbal commitments. The cities' budgeting years start in July, so Wysocki expects a more solid commitment within the next few months. DiNovo explained the verbal commitments from RPC, the County, the City of Champaign, the City of Urbana, and the University of Illinois total \$150,000. He expects another \$10,000 from Village Rantoul and \$30,000 from private sources. There has also been commitment to substantial in-kind contributions. RPC wants to have \$230,000 – \$260,000 for the Visioning Project. Gross asked for details of the Visioning Project's budget. DiNovo stated RPC has a draft budget for internal talking purposes totaling \$297,000, with the expectation that about \$72,000 might be in-kind. An intergovernmental body, to be titled the Sponsors Council, will be responsible for approving a budget. About \$159,000 of the draft budget is RPC personnel charges. The balance will be a variety of expenditures used to support the public meetings, do outreach to the general public, conduct surveys, bring in a Meeting Facilitator to run the public meetings, and arrange a public field trip. Gross asked what would be the project's outcome. DiNovo said the fundamental purpose is to get representatives from all the social, economic, and demographic groups in the county together to talk about the future and come to some level of agreement about how they want to see the character of Champaign County develop in twenty years. This would be

defined in a vision statement to elaborate a plan of action to be undertaken by a variety of sources in the public, non-profit, and private fields. The Visioning Committee would have ninety members. DiNovo specified that the Visioning Project is not done under the color of law and the outcome will not have the force of law. Discussion continued over the purpose and cost of the Visioning Project. DiNovo wanted to be clear that the Visioning Project would produce a vision statement and an agenda of things to do; it would not produce a comprehensive plan. The County will be part of the Sponsors Council, the small group representing the major funders. Discussion was further held on the potential impact of the Visioning Project and how it could benefit the community. DiNovo stated a thirty to forty member Steering Committee will be formed to make decisions for how the Visioning Project is designed and the activities it engages in. DiNovo said all the major interests in the community must be represented on the Steering Committee. Avery requested a list of Steering Committee members so she can make recommendations of who will sit on the Steering Committee. DiNovo was willing to take any suggestions and will update his list for the committee. The County's representative on the Steering Committee is Jeff Roseman, Director of Planning & Zoning.

Betz requested a roll call vote. The committee determined that the \$70,000 remaining in the Solid Waste Fund should be kept in the fund and not absorbed into the General Corporate Fund until it is earmarked for a specific use. Motion carried five to four. Betz, Gross, McGinty, Tapley, and Wysocki voted aye. Avery, Bensyl, Doenitz, and O'Connor voted nay.

General Corporate Fund FY2005 Revenue/Expenditure Projection Report

Busey presented the General Corporate Fund FY2005 Revenue/Expenditure Projection Report thru February 28th. The non-business licenses and permits line looks to come in better than budgeted at \$1.5 million or \$546,500 over the projected budget. This revenue was driven by very strong recording fee revenue for December and January. According to the Recorder, business is slowing down at present. Busey stated the recording fees were healthy in FY2002-FY2004. The fee is generated based on the number of documents recorded each year. Busey believed a realistic future view of the fund is the average number of recordings from 1987 to 2001. In state-shared revenue, the tax revenue in January was up in all categories except income tax. In February, all sales tax revenue was down, but income tax revenue was up. Overall, the sales tax revenue is coming in under 2% of where it was last year. This does not achieve the level budgeted for FY2005, it only achieves about 97%. Inheritance tax revenue received a single payment of \$536,500 in one inheritance tax instance. This is very unusual. Since the average annual revenue from inheritance tax is just over \$200,000, it is likely that this revenue line will achieve about \$700,000 this year due to the one-time lump sum. The General Government fees look to be on their projected target, coming in at 99%. The fines revenue continues to be down. Rents and royalties are down about \$22,000. The loss of the inmate phone commission is reflected under miscellaneous revenue. In FY2005, the County will have had three months with the inmate phone commission and nine months without it. The loss of this revenue in FY2005 totals \$126,000. If the County spends 100% of the budget, there would be a \$215,000 positive ending balance. If the County spends 98% of total budget, there would be a \$765,000 positive ending balance.

Discussion was held on the variance due to the ESDA grant and the inheritance tax.

General Corporate Fund Budget Change Report

Busey reported that expenditure was increased by 2.06% and revenue was increased by 1.84%. Most of the change was in the area of the ESDA grant. Busey also provided a five-year projection report.

Treasurer Monthly Report

Welch detailed the inheritance tax situation. The County receives 6% of the inheritance tax collected in Champaign County from the state. Welch reminded the committee his report listed the balances and cash flow for

various funds, such as GIS and Solid Waste. He provided a portfolio management summary. The County has done three bond issues: \$23.8 million to build the Court Facility and Youth Detention Center in 1999, a supplemental \$5 million in 2000, and \$20 million to build the Nursing Home in 2003. The 1999 bonds are completely spent out. The 2000 bonds have \$1.5 million left. This will be used to renovate the Courthouse exterior. The 2003 bonds have \$13 million left.

MOTION by Tapley to receive and place on file the Treasurer's monthly report; seconded by Betz. Motion carried.

Resolution for Authorization for a Loan to the General Corporate Fund from the Public Safety Sales Tax Fund and Resolution for Authorization for Loan to Social Security and IMRF from Working Cash Fund

Welch stated these resolutions are brought to the committee every year. They represent possibilities of loans that may be needed prior to real estate money coming in for both General Corporate and Social Security & IMRF funds. Resolution for Authorization for a Loan to the General Corporate Fund from the Public Safety Sales Tax Fund allows for up to a \$1 million dollars to be loaned from the Public Safety Sales Tax Fund until real estate money comes through in May. Only \$200,000 of the \$1 million possible was borrowed for the General Corporate Fund last year. Social Security borrowed \$150,000 and IMRF borrowed nothing last year. Welch stated the only changes in the resolutions from last year were the County Board Chair's name, the dates, and the levy amounts. The potential loan amounts are the same as previous years.

MOTION by Betz to approve Resolution for Authorization for a Loan to the General Corporate Fund from the Public Safety Sales Tax Fund and Resolution for Authorization for Loan to Social Security and IMRF from Working Cash Fund; seconded by Wysocki. Motion carried.

Job Evaluation Committee Report Regarding Evaluation of Senior Secretary Position

Last month, the Justice & Social Services Committee forwarded the Senior Secretary Position to the Job Evaluation Committee for re-evaluation. Busey detailed the Job Evaluation Committee's response. The position is a bargaining unit position and there has been a substantial amount of additional responsibilities placed with the position since it was last evaluated in 2001. As a result of the additional responsibilities, the position's classification increases to grade range F. The Job Evaluation Committee recommended approving the reclassification and changing the job title to Senior Administrative Secretary. The amended job title was provided. This is subject to AFSCME agreeing with this action. The contract dictates when an incumbent is promoted (because she will move a grade range), that employee's salary will either go to the new grade range minimum or increase by 8%, whichever is greater. In this instance, the employee would receive an 8% increase.

MOTION by Bensyl to recommend to Policy, Personnel, & Appointments Committee the approval of re-evaluation and renaming of Senior Administrative Secretary Position; seconded by Doenitz. Motion carried.

Auditor
Purchases Not Following Purchasing Policy

Provided for information only.

Monthly Report

MOTION by Betz to receive and place on file the Auditor's monthly report; seconded by Wysocki. Motion carried.

Sheriff

Memorandum of Understanding with FOP Law Enforcement Regarding Calculation of Seniority

Fletcher stated this memorandum memorializes a practice in the Sheriff's Office for several years and tweaks the language to accurately reflect what is being done. FOP has registered no disagreement with the memorandum.

MOTION by Betz to approve the Memorandum of Understanding with FOP Law Enforcement Regarding Calculation of Seniority; seconded by Wysocki. Motion carried.

State's Attorney

Approval of Upgrade of Legal Secretary to Administrative Legal Secretary

Busey stated this committee has responsibility for designating staffing for offices. The elected officials do not have to request permission of the County Board to make a change, as long as they are working within their operating budget. The State's Attorney is requesting the committee's approval so the committee's staffing budgets will accurately reflect the State's Attorney's staffing. The position to be upgraded was vacant, so there is no increase to an incumbent.

MOTION by Gross to approve upgrade of Legal Secretary to Administrative Legal Secretary; seconded by Wysocki. Motion carried.

Request for Approval of Additional Senior Assistant State's Attorney to provide legal counsel for the Nursing Home and Regional Planning Commission

MOTION by Wysocki to approve the request of Additional Senior Assistant State's Attorney to provide legal counsel for the Nursing Home and Regional Planning Commission; seconded by Gross. Fletcher stated both the Nursing Home and RPC rely on outside counsel to a great extent. There are certain functions for which this makes sense, such as regulatory compliances for the Nursing Home and collection actions for RPC. But savings could be had by increasing the in-house staff by one attorney. Murphy stated that RPC pays an enormous amount for contract negotiations and employee grievances in the Head Start Unit. This position would eliminate a great deal of the external legal expenses and allow greater accessibility to the State's Attorney's Office. Betz asked how much money in the Nursing Home and RPC budgets is set aside for outside counsel. Murphy stated RPC retains an outside legal counsel for non-Head Start corporate affairs at a monthly fee of \$1,500. Maupin stated he does not budget for outside counsel, but it ends up spending at least \$50,000 a year. Fletcher said some savings enabled by this position would be difficult to quantify, however, they would include allowing the State's Attorney more access to RPC and the Nursing Home. Another attorney would also allow the State's Attorney to be more proactive in risk management and respond to problems more promptly. Discussion followed over outside counsel costs and the benefits of an additional attorney. Gross asked if the cost of the additional attorney would come out of the Nursing Home and RPC budgets. Busey said the Nursing Home and RPC would each pay 50% of the attorney's salary, with the benefits being paid by the County. Discussion continued over the possible division of duties between the attorneys. Motion carried.

Chair's Report

There was no Chair's Report.

Other Business

Betz was concerned with the funding of the Visioning Project. He stated the previous County Board committed itself to the project. Bensyl said a current Board cannot be held to something a previous Board did.

McGinty would be more comfortable making a decision on the Visioning Project if the Board was given more information about it. O'Connor requested the minutes reflect that the committee voted to take \$30,000 out of Solid Waste and spend it on total waste. Wysocki stated she sent an email update to both caucuses informing members the process had begun. If Board members had requested more information on the topic, she would have worked with DiNovo to make a presentation at tonight's meeting. Wysocki encouraged Board members to ask questions prior to meetings on issues they are unfamiliar with. Betz asked if the Visioning Project contribution had been built into the FY2005 budget. Busey said no contribution for the project was built into the budget, but the appropriation of the funds would only require a simple majority to pass. A transfer of funds requires a two-thirds majority. Doenitz and O'Connor stated there has been difficulty with obtaining information on projects from the Planning & Zoning Department.

Designation of Items to be Placed on County Board Consent Agenda

The Chair designated all budget amendments/transfers, the two memorandums of understanding, the 3.5% increase to GIS, and the resolutions from the Treasurer for the Consent Agenda.

Betz asked to move for a reconsideration of the Solid Waste funding of the Vision Project, so it can be a simple appropriation from the Solid Waste Fund and not a transfer. Discussion was held whether to amend the motion at the full Board meeting. Busey explained at the full Board meeting, the Board would have a resolution for a budget transfer and would move to simply appropriate the money directly from the Solid Waste Fund instead of transferring it.

MOTION by Betz for reconsideration of previous motion approving the transfer of \$30,000 into the General Corporate from the Solid Waste Fund for the purpose of funding the County's contribution to the Visioning Project; seconded by Wysocki. Betz requested the votes be roll call votes. The motion carried with a vote of five to three. Betz, Gross, McGinty, and Tapley vote aye. Bensyl, Doenitz, and O'Connor voted nay. Avery had exited the meeting previously.

Fletcher suggested the correct method to alter the previous motion. Tapley agreed to withdraw his original motion and Gross concurred.

MOTION by Betz to appropriate \$30,000 from the Solid Waste Fund for the purpose of funding the County's contribution to the Visioning Project; seconded by Tapley. Motion carried with a vote of five to three. Betz, Gross, McGinty, and Tapley vote aye. Bensyl, Doenitz, and O'Connor voted nay.

Adjournment

Meeting was adjourned at 9:01 p.m.

Respectfully submitted,

Kat Bork
Administrative Secretary

Secy's note: The minutes reflect the order of the agenda and may not necessarily reflect the order of business conducted at the meeting.

FUND 075 REGIONAL PLANNING COMM DEPARTMENT 658 SNR/DISAB TRANSPORT PROJ

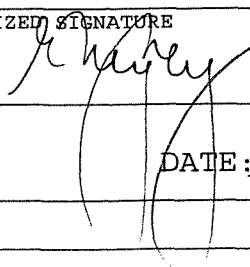
INCREASED APPROPRIATIONS:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
See attached				
TOTALS	15,465	15,465	35,400	19,935

INCREASED REVENUE BUDGET:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
See attached				
TOTALS	23,625	23,625	35,400	11,775

EXPLANATION: TO ACCOMMODATE INCREASED REVENUE AND PROFESSIONAL SERVICES APPROPRIATIONS FOR CONSULTANT CONTRACT TO CONDUCT THE SENIOR/DISABLED TRANSPORTATION PROJECT

DATE SUBMITTED: 3/27/05 AUTHORIZED SIGNATURE:  ** PLEASE SIGN IN BLUE INK **

APPROVED BY PARENT COMMITTEE: _____ DATE: _____

APPROVED BY BUDGET & FINANCE COMMITTEE: _____ DATE: _____

FUND 080 GENERAL CORPORATE

DEPARTMENT 031 CIRCUIT COURT

INCREASED APPROPRIATIONS:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
080-031-534.74 CONTRACT ATTORNEYS	132,720	131,392	155,392	24,000
TOTALS	132,720	131,392	155,392	24,000

INCREASED REVENUE BUDGET:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
None: from Fund Balance				
TOTALS	0	0	0	0

EXPLANATION: INCREASED COMPENSATION TO CHAMPAIGN COUNTY CASA, WHICH PROVIDES BY CONTRACT WITH CHAMPAIGN COUNTY GUARDIAN AD LITEM SERVICES IN ABUSE AND NEGLECT CASES.

DATE SUBMITTED:

3/28/05

AUTHORIZED SIGNATURE

** PLEASE SIGN IN BLUE INK **

APPROVED BY PARENT COMMITTEE:

DATE:

APPROVED BY BUDGET & FINANCE COMMITTEE:

DATE:

Thomas J. Difanis
CIRCUIT JUDGE
COURTHOUSE
101 East Main Street
URBANA, ILLINOIS 61801-2772

SIXTH JUDICIAL CIRCUIT
CHAMPAIGN COUNTY

TELEPHONE 384-3704
AREA CODE 217

March 24, 2005

Mr. Brendan McGinty, Chair
Champaign County Board Finance Committee
1776 E. Washington
Urbana, Illinois 61802

RE: CASA Contract – Funding

Dear Brendan:

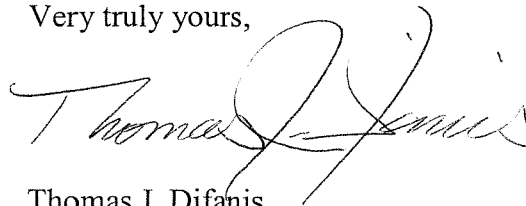
Through meetings with representatives of the Court Appointed Special Advocate program (CASA), I have been made aware of a significant budgetary shortfall developing within that organization. As such, I write in support of a budget amendment to the contract provided to CASA for their services as Guardian ad litem (GAL) for children in need in Champaign County.

Over the past three years of CASA's contracted service as (GAL), the number of children represented by CASA has quadrupled. This drastic expansion is primarily due to an increase in the termination of parental rights of parents who are found to have abused or neglected their children. During this time, CASA has attempted to train sufficient volunteers and provide sufficient office and legal staff to handle this increase. However, it is no longer possible given the current level of funding and the current needs of Champaign County's neediest children.

Currently, CASA has a contract with the Champaign County Circuit Court for providing GAL services in the amount of \$36,000 per annum. This contract represents approximately 16% of the income for CASA in 2004. CASA has indicated that an increase in this contact to a sum of \$60,000 would allow them to adequately provide services to needy children in their care. Rest assured, CASA is not asking Champaign County to provide the entirety of their financial needs. CASA is aggressively seeking other financial sources in order to alleviate the current financial shortage. However, this requested increase is an appropriate and necessary action that will assist CASA in maintaining their high level of service to the children of Champaign County.

As such, on behalf of the judges of Champaign County, I ask that the Finance Committee support increasing the current contract provided by the Circuit Court from \$36,000 to \$60,000 annually.

Very truly yours,



Thomas J. Difanis,
Presiding Judge

CONTRACT FOR PROFESSIONAL SERVICES

CHAMPAIGN COUNTY CASA, INC. agrees to provide professional services as a guardian ad litem, accepting appointments by the Court in juvenile abuse and neglect cases. CHAMPAIGN COUNTY CASA, INC. shall be an independent contractor.

The County of Champaign agrees to pay to CHAMPAIGN COUNTY CASA, INC. the sum of \$60,000.00 for the contract term. Payment shall be made in \$3,000.00 installments beginning on December 1, 2004, and a like amount on the first day of each succeeding month until March 1, 2005. Payment then shall be made in \$6,000.00 installments beginning on April 1, 2005. The compensation above mentioned shall be full and complete compensation for all cases to which CHAMPAIGN COUNTY CASA, INC. is appointed under this contract for guardian ad litem services in abuse and neglect cases for the term of the contract. All expenses, unless otherwise directed by the Champaign County Circuit Court, shall be borne by CHAMPAIGN COUNTY CASA, INC.

The contract term is December 1, 2004 - November 30, 2005.

DATE: _____

THE COUNTY OF CHAMPAIGN

CHAMPAIGN COUNTY CASA, INC.

County Board Chairman

ATTEST:

County Clerk and Ex-Officio Clerk
of the County Board

RESOLUTION NO. _____

RESOLUTION ESTABLISHING THE BUDGET PROCESS AND POLICIES
FOR FISCAL YEAR 2006

WHEREAS, the Champaign County Board determines it appropriate to establish a formal process for the compilation, presentation, approval and execution of the annual budget; and

WHEREAS, the budget process includes development of budget policy guidelines for the preparation of departmental input to the annual budget; and

WHEREAS, based on the anticipated receipt of revenues for FY2006 and the need for careful study of both revenues and expenditures for FY2006, the Finance Committee recommended certain budget policies be adopted for Fiscal Year 2006.

NOW, THEREFORE, BE IT RESOLVED, by the County Board of Champaign County, Illinois, that the following policies are hereby adopted and shall be adhered to by all Champaign County departments for the submission, review and preparation of the Fiscal Year 2006 Budget.

BUDGET POLICIES

Auditing/Accounting

State statutes require an annual audit by independent certified public accountants. A Comprehensive Annual Financial Report (CAFR) shall be prepared according to the criteria set by the Government Finance Officers Association (GFOA). The county follows Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

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 budget must balance expenditures against available revenues relative to the General Corporate Fund. 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.

Budget Development Process

- Departments prepare and submit annual budget request for FY2006 in June;
- The County Administrators conduct initial review of all preliminary budgets in July;
- The County Board conducts Budget Hearings regarding the preliminary budget in August;
- The Finance Committee recommends a Tentative Budget to be received and placed on file by the County Board in September;
- The County Board conducts Truth in Taxation Public Hearing, if required, in October;
- The County Board adopts final budget and appropriation and tax levy, by a simple majority vote, in November.

Capital Equipment Replacement Fund

A five-year capital 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 Equipment Replacement Fund. Sources of funding for the Capital Equipment Replacement Fund shall include, but not be limited to: monies appropriated from the General Corporate Fund, Public Safety Sales Tax Fund, and appropriate special revenue funds; and interest earnings accruing in the Capital Equipment Replacement Fund. The County Administrator is authorized to approve all expenditures from the Capital Equipment Replacement Fund in compliance with the five-year capital 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 Equipment Replacement Fund.

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. The minimum to be appropriated in the FY2006 budget is \$100,000. 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 only be used if there is a transfer of funds approved by a 2/3 majority vote (18) of the County Board.

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.

Expenditure Requests

The County Board has determined the department budgets for commodities and services for the FY2006 budget shall be prepared with allowance for 1.5% growth over the FY2005 budget.

Program Change Requests and requests for new services shall be considered for funding in the following order of priority:

- State or federal law specifically mandates such action and imposes penalties on County government for failure to provide such services; or
- The Finance Committee recommends and the County Board approves the proposed new services and/or implementation of growth/changes based upon analysis of existing programs, processes and procedures.

Fees

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.

Financial Impact Statements

The County Board requires that any proposed ordinance, resolution, or grant application to be considered by the full County Board be accompanied by a Financial Impact Statement compiled and prepared by the County Administrator's Office (based on timely information submitted by the appropriate County departments affected by the

resolution or ordinance). The Financial Impact Statement will include estimates of proposed impact on: (a) future short and long-term revenue; (b) current and future expenditures; (c) number of staff positions.

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.

Fund Balance

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

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.

Position Reclassifications

Anticipated position reclassifications and/or new position requests are encouraged to be completed during the budget process cycle. Priority will be given to position reclassifications and/or additional new position requests that are presented in the context of a reorganization that reduces the cost of doing business and/or enhances customer service.

Property Tax

When preparing the Tentative Budget for Fiscal Year 2006, the property tax rates shall be calculated in accordance with the Property Tax Extension Limitation Law, with the goal of maintaining the Champaign County FY2005 rate of .7958.

Purchasing

All items with an expected value of \$20,000 or more for capital construction or facilities maintenance purchases or \$10,000 or greater for all other purchases 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 limits of \$20,000 or \$10,000, 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.

Revenues

Revenues are projected using conservative estimates based on historical information and current levels of collection. Departments should bill appropriate parties for amounts owed to Champaign County, review aging reports, complete follow-up information about accounts, and monitor all accounts receivables.

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.

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.

PRESENTED, ADOPTED, APPROVED and RECORDED this ____ day of April, A.D. 2005.

Barbara Wysocki, Chair
Champaign County Board

ATTEST:

Mark Shelden, County Clerk and
Ex-Officio Clerk of the County Board

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 2/28/05

FUND	NAME	FY 2004				FY 2005					
		-BUDGET-		ACTUALS		-BUDGET-			ACTUALS		
		FINAL	CURRENT MONTH	YEAR-TO DATE	YTD %	BEGINNING (12/01/04)	CURRENT (AS OF 2/28/05)	CHANGE	CURRENT MONTH	YEAR-TO DATE	YTD %
070	NURSING HOME CONSTR FUND										
	REVENUE	200,000	26,443	274,886	137	110,000	110,000	0	17,275	46,130	42
	EXPENDITURE	7,607,999	30,233	4,136,080	54	13,554,323	13,554,323	0	590,307	1,736,837	13
071	1995 JAIL BOND DEBT SERV										
	REVENUE	1,004,404	5	5,748,979	572	1,025,975	1,025,975	0	8	976,121	95
	EXPENDITURE	1,004,404	0	5,749,223	572	1,031,600	1,031,600	0	0	976,113	95
074	2003 NURS HM BOND DBT SRV										
	REVENUE	1,595,369	2,096	1,627,465	102	1,594,369	1,594,369	0	112	4,375	
	EXPENDITURE	1,322,570	0	1,321,014	100	1,587,369	1,587,369	0	485	485	
075	REGIONAL PLANNING COMM										
	REVENUE	4,454,407	258,996	3,309,059	74	5,017,832	5,077,832	60,000	215,861	622,719	12
	EXPENDITURE	4,928,519	236,445	3,372,894	68	5,400,133	5,460,133	60,000	234,710	649,947	12
076	TORT IMMUNITY TAX FUND										
	REVENUE	505,650	618	504,535	100	537,780	537,780	0	211	2,742	1
	EXPENDITURE	797,862	23,896	797,661	100	761,690	761,690	0	17,682	35,124	5
078	JAIL CONSTRUCTION FUND										
	REVENUE	1,500	90	611	41	0	0	0	83	133	
	EXPENDITURE	115,995	70,924	109,686	95	0	0	0	0	0	

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AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 2/28/05

FUND	NAME	FY 2004		FY 2005		BUDGET CURRENT (AS OF 2/28/05)	CHANGE	ACTUALS	
		CURRENT MONTH	YTD %	CURRENT MONTH	YTD %				
080	GENERAL CORPORATE								
010	COUNTY BOARD								
	REVENUE	42,881	106	239,500	0	239,500	0	46,230	21
	EXPENDITURE	24,298	100	335,231	0	335,231	0	21,051	19
016	ADMINISTRATIVE SERVICES								
	REVENUE	5,971	99	141,728	0	141,728	0	4,720	6
	EXPENDITURE	72,797	98	1,215,476	0	1,215,476	0	175,449	24
017	COOPERATIVE EXTENSION SRV								
	REVENUE	430	100	368,137	0	368,137	0	0	708
	EXPENDITURE	0	100	368,137	0	368,137	0	2	708
020	AUDITOR								
	REVENUE	85,000	113	93,000	0	93,000	0	0	1
	EXPENDITURE	279,328	100	289,575	0	289,575	0	21,852	21
021	BOARD OF REVIEW								
	REVENUE	0	0	106,036	0	106,036	0	0	0
	EXPENDITURE	104,370	97	106,036	0	106,036	0	8,133	20
022	COUNTY CLERK								
	REVENUE	14,385	99	200,645	0	200,645	0	13,971	14
	EXPENDITURE	36,719	98	705,371	0	705,371	0	45,362	15
023	RECORDER								
	REVENUE	82,243	102	1,531,520	0	1,531,520	0	101,147	24
	EXPENDITURE	10,527	99	741,401	0	741,401	0	130,540	28
025	SUPERVISOR OF ASSESSMENT								
	REVENUE	2,403	87	36,285	0	36,285	0	56	20
	EXPENDITURE	22,303	99	336,622	0	336,622	0	22,521	17
026	COUNTY TREASURER								
	REVENUE	284	144	529,500	0	529,500	0	1,388	3
	EXPENDITURE	13,982	97	209,547	0	209,547	0	15,187	19
030	CIRCUIT CLERK								
	REVENUE	145,434	108	1,855,500	0	1,855,500	0	146,519	15
	EXPENDITURE	63,559	97	890,023	24,630	914,653	24,630	62,764	18
031	CIRCUIT COURT								
	REVENUE	30,000	48	10,000	0	10,000	0	100	57
	EXPENDITURE	835,949	96	853,333	14,016	867,349	14,016	62,428	20
032	JURY COMMISSION								
	REVENUE	0	0	0	0	0	0	0	0
	EXPENDITURE	18,823	75	18,768	648	19,416	648	1,061	15
036	PUBLIC DEFENDER								
	REVENUE	55,000	38	55,000	0	55,000	0	1,244	7
	EXPENDITURE	797,773	99	820,634	24,893	845,527	24,893	62,196	20

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 2/28/05

FUND	NAME	FY 2004				FY 2005					
		-BUDGET-	ACTUALS			-BUDGET-			ACTUALS		
		FINAL	CURRENT MONTH	YEAR-TO DATE	YTD %	BEGINNING (12/01/04)	CURRENT (AS OF 2/28/05)	CHANGE	CURRENT MONTH	YEAR-TO DATE	YTD %
080	GENERAL CORPORATE	(CONTINUED)									
040	SHERIFF										
	REVENUE	694,728	48,604	646,310	93	606,538	606,538	0	61,599	153,897	25
	EXPENDITURE	4,014,224	270,395	3,995,162	100	4,065,885	4,071,485	5,600	253,949	737,464	18
041	STATES ATTORNEY										
	REVENUE	1,541,251	86,296	1,266,410	82	1,354,024	1,359,321	5,297	104,810	244,136	18
	EXPENDITURE	1,938,879	130,519	1,897,613	98	1,853,465	1,869,432	15,967	137,030	337,515	18
042	CORONER										
	REVENUE	17,737	811	20,914	118	19,500	19,500	0	619	1,473	8
	EXPENDITURE	360,862	26,822	343,296	95	329,194	329,194	0	26,115	55,352	17
043	ESDA/CIVIL DEFENSE										
	REVENUE	670,624	2,258	173,722	26	40,000	532,113	492,113	10,034	10,034	2
	EXPENDITURE	736,113	9,407	233,816	32	106,071	598,184	492,113	17,381	29,320	5
051	JUVENILE DETENTION CENTER										
	REVENUE	1,090,944	106,080	868,758	80	1,068,047	1,068,047	0	271,451	271,451	25
	EXPENDITURE	1,561,836	112,406	1,456,388	93	1,568,081	1,568,923	842	99,582	272,673	17
052	COURT SERVICES -PROBATION										
	REVENUE	684,137	49,628	432,881	63	660,057	660,057	0	146,481	146,481	22
	EXPENDITURE	1,221,993	87,889	1,139,387	93	1,223,020	1,225,056	2,036	85,448	226,349	18
057	DEPUTY SHERIFF MERIT COMM										
	REVENUE	0	0	0		0	0	0	0	0	
	EXPENDITURE	19,243	1,968	17,825	93	18,870	18,870	0	745	2,919	15
071	PUBLIC PROPERTIES										
	REVENUE	950,586	12,601	906,934	95	1,153,735	1,153,735	0	10,229	50,852	4
	EXPENDITURE	2,230,926	207,592	2,199,050	99	2,219,125	2,255,085	35,960	207,203	440,594	20
075	GENERAL COUNTY										
	REVENUE	14,881,128	723,926	15,311,716	103	15,460,437	15,460,437	0	696,118	1,346,928	9
	EXPENDITURE	2,153,120	229,610	1,949,343	91	2,561,537	2,357,461	204,076-	1,405	313,088	13
077	OFFICE ON ZONING										
	REVENUE	167,250	2,636	180,626	108	160,250	160,250	0	14,857	21,204	13
	EXPENDITURE	373,684	50,826	352,888	94	379,709	379,709	0	34,797	56,843	15
124	REGIONAL OFFICE EDUCATION										
	REVENUE	0	0	0		0	0	0	0	0	
	EXPENDITURE	181,892	0	181,675	100	187,025	187,025	0	0	0	
130	CIRC CLK SUPPORT ENFORCE										
	REVENUE	55,930	0	76,344	136	55,930	55,930	0	6,894	16,833	30
	EXPENDITURE	43,436	3,068	35,711	82	44,883	45,765	882	2,214	6,209	14
140	CORRECTIONAL CENTER										
	REVENUE	1,012,635	51,467	898,368	89	968,800	968,800	0	77,930	126,402	13
	EXPENDITURE	5,180,832	401,034	4,867,569	94	5,190,119	5,329,472	139,353	571,377	1,133,592	21

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AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 2/28/05

FUND	NAME	FY 2004				FY 2005					
		-BUDGET-		ACTUALS		-BUDGET-			ACTUALS		
		FINAL	CURRENT MONTH	YEAR-TO DATE	YTD %	BEGINNING (12/01/04)	CURRENT (AS OF 2/28/05)	CHANGE	CURRENT MONTH	YEAR-TO DATE	YTD %
080	GENERAL CORPORATE	(CONTINUED)									
141	STS ATTY SUPPORT ENFORCE										
	REVENUE	352,265	0	411,432	117	373,524	373,524	0	0	0	
	EXPENDITURE	314,979	22,777	294,599	94	340,494	344,507	4,013	17,835	47,330	14
145	SHF'S DARE/EXPLORER PROGS										
	REVENUE	0	250	375	N.A.	375	375	0	250	250	67
	EXPENDITURE	1,356	0	1,356	100	500	500	0	0	0	
222	NAT VOTER REGISTRATN ACT										
	REVENUE	0	0	0		0	0	0	0	0	
	EXPENDITURE	3,900	0	800	21	3,900	3,900	0	0	0	
TOTAL	GENERAL CORPORATE										
	REVENUE	27,382,180	0	26,780,730	98	26,982,032	27,479,442	497,410	1,716,647	3,163,686	12
	EXPENDITURE	27,565,740	0	26,070,037	95	26,982,032	27,538,909	556,877	2,083,627	5,028,086	18

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CHAMPAIGN COUNTY

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 2/28/05

FUND	NAME	FY 2004			FY 2005			YTD %	ACTUALS YEAR-TO DATE	YTD %
		FINAL	CURRENT MONTH	ACTUALS YEAR-TO DATE	BUDGET CURRENT (AS OF 2/28/05)	CHANGE	CURRENT MONTH			
081	NURSING HOME REVENUE EXPENDITURE	10,003,745	2,561	10,049,533	100	10,622,133	0	747,766	1,464,824	14
		10,749,490	842,776	10,687,832	99	10,876,455	0	849,647	2,231,729	21
083	COUNTY HIGHWAY REVENUE EXPENDITURE	1,719,169	131,158	1,625,777	95	1,761,953	0	21,230	154,744	9
		1,896,829	211,258	1,584,270	84	2,658,088	0	200,271	378,626	14
084	COUNTY BRIDGE REVENUE EXPENDITURE	723,780	4,679	732,356	101	751,274	0	602	4,224	1
		1,122,095	40,859	999,402	89	763,710	0	52,239	52,239	7
085	COUNTY MOTOR FUEL REVENUE EXPENDITURE	3,431,983	199,893	3,581,028	104	3,188,388	0	244,082	532,346	17
		10,395,709	155,147	6,274,902	60	3,054,630	138	349,003	763,237	25
088	ILL. MUNICIPAL RETIREMENT REVENUE EXPENDITURE	2,357,340	48,552	2,352,582	100	2,990,000	0	180,990	218,354	7
		2,343,888	170,962	2,169,894	93	2,990,000	0	219,242	335,229	11
089	COUNTY PUBLIC HEALTH FUND REVENUE EXPENDITURE	1,132,434	11,154	1,181,452	104	1,175,229	0	366	38,113	3
		1,187,863	9,127	1,127,624	95	1,173,946	0	8,767	35,786	3
090	MENTAL HEALTH REVENUE EXPENDITURE	2,658,632	4,208	2,626,870	99	2,742,180	0	3,978	11,642	25
		2,838,003	216,520	2,822,323	99	2,865,059	0	219,823	702,932	25
091	ANIMAL CONTROL REVENUE EXPENDITURE	160,919	12,100	183,204	114	371,503	0	20,523	49,935	13
		253,258	18,092	198,071	78	367,457	0	17,706	38,883	11
092	LAW LIBRARY REVENUE EXPENDITURE	80,235	4,705	68,167	85	66,225	0	5,939	11,350	17
		80,223	6,504	45,407	57	66,225	0	1,181	4,051	6
103	HWY FED AID MATCHING FUND REVENUE EXPENDITURE	14,730	3,453	198,572	1348	9,927	0	4,587	4,816	49
		323,281	4,939	323,279	100	600,000	600,000	0	12,742	2
104	HEAD START PROGRAM REVENUE EXPENDITURE	6,707,912	431,225	4,675,124	70	6,924,300	0	335,425	794,629	11
		6,148,550	450,673	4,565,283	74	6,501,575	0	313,558	862,426	13
105	CAPITAL EQP REPLACMNT FND REVENUE EXPENDITURE	542,514	410	537,991	99	507,635	0	1,389	2,468	7
		328,611	7,420	227,368	69	766,772	0	20,863	54,377	7
106	PUBL SAFETY SALES TAX FND REVENUE EXPENDITURE	4,406,734	333,494	5,930,377	135	3,960,739	0	349,347	673,082	17
		4,374,560	7,800	5,435,774	124	4,364,449	6,860	47,555	2,197,451	50
107	GEOGRAPHIC INF SYSTM FUND REVENUE EXPENDITURE	331,000	53,332	366,747	111	331,000	0	52,890	53,076	16
		286,425	17,993	276,572	97	319,711	0	34,562	51,812	16

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 2/28/05

FUND	NAME	FY 2004				FY 2005					
		-BUDGET-	ACTUALS			BUDGET			ACTUALS		
		FINAL	CURRENT MONTH	YEAR-TO DATE	YTD %	BEGINNING (12/01/04)	CURRENT (AS OF 2/28/05)	CHANGE	CURRENT MONTH	YEAR-TO DATE	YTD %
108	DEVLPMNTL DISABILITY FUND										
	REVENUE	0	0	0	2,597,552	2,597,552	0	0	0		
	EXPENDITURE	0	0	0	2,597,552	2,597,552	0	0	0		
188	SOCIAL SECURITY FUND										
	REVENUE	2,173,560	66,080	2,195,676	101	2,245,000	2,245,000	0	69,059	116,243	5
	EXPENDITURE	2,165,660	162,660	2,117,356	98	2,245,000	2,245,000	0	169,021	440,356	20
301	ADMIN BLDG CONSTR FUND										
	REVENUE	1,500	58	613	41	0	0	0	105	168	
	EXPENDITURE	61,653	36,061	55,286	90	0	0	0	0	0	
303	COURT COMPLEX CONSTR FUND										
	REVENUE	130,000	1,577	204,924	158	8,000	8,000	0	18,576	84,579	1057
	EXPENDITURE	2,316,551	51,235	678,880	29	2,129,708	2,129,708	0	56,140	116,862	5
475	RPC ECON DEVELOPMNT LOANS										
	REVENUE	309,750	11,307	281,346	91	272,450	272,450	0	6,105	23,756	9
	EXPENDITURE	902,251	12,133	664,325	74	436,000	436,000	0	20,511	38,804	9
476	SELF-FUNDED INSURANCE										
	REVENUE	1,219,407	46,439	1,084,728	89	1,300,366	1,300,366	0	41,422	67,121	5
	EXPENDITURE	1,219,407	30,490	1,142,441	94	1,300,366	1,300,366	0	50,318	453,332	35
610	WORKING CASH FUND										
	REVENUE	5,500	919	4,602	84	5,500	5,500	0	1,917	1,956	36
	EXPENDITURE	5,500	0	4,602	84	5,500	5,500	0	0	0	
611	CO CLK DEATH CERT SURCHRG										
	REVENUE	3,000	144	2,810	94	4,000	4,000	0	126	244	6
	EXPENDITURE	3,000	144	2,642	88	4,000	4,000	0	126	244	6
612	SHERIFF DRUG FORFEITURES										
	REVENUE	15,000	29	11,517	77	15,200	15,200	0	1,039	1,074	7
	EXPENDITURE	35,000	375	15,370	44	35,000	35,000	0	955	955	3
613	COURT'S AUTOMATION FUND										
	REVENUE	184,000	12,490	163,757	89	162,500	162,500	0	12,186	25,107	15
	EXPENDITURE	459,801	3,619	336,416	73	214,977	214,977	0	3,898	63,060	29
614	RECORDER'S AUTOMATION FND										
	REVENUE	133,478	25,157	190,601	143	134,500	134,500	0	31,652	31,848	24
	EXPENDITURE	236,224	72,567	197,596	84	235,263	235,263	0	4,733	52,400	22
617	CHILD SUPPORT SERV FUND										
	REVENUE	66,000	6,676	70,068	106	62,500	62,500	0	5,916	12,617	20
	EXPENDITURE	79,927	2,493	42,157	53	80,336	80,336	0	1,916	8,509	11
618	PROBATION SERVICES FUND										
	REVENUE	211,000	22,158	235,531	112	220,000	220,000	0	22,434	41,819	19
	EXPENDITURE	204,000	9,351	149,160	73	441,202	441,202	0	14,056	21,723	5
619	TAX SALE AUTOMATION FUND										
	REVENUE	26,780	275	28,018	105	27,891	27,891	0	704	771	3
	EXPENDITURE	26,780	46	20,377	76	27,891	27,891	0	1,464	5,296	19

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AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 2/28/05

FUND	NAME	FY 2004			FY 2005			YTD	YTD
		FINAL	CURRENT	ACTUALS	BUDGET	CURRENT	CHANGE		
			MONTH	YEAR-TO	(12/01/04)	(AS OF 2/28/05)	DATE	YEAR-TO	DATE
				DATE				DATE	
620	HEALTH-HOSP. INSURANCE	4,341,300	496,430	3,426,178	79	4,302,500	4,312,400	105,007	784,883
	REVENUE	4,327,618	389,650	3,425,025	79	4,302,600	4,312,500	847	678,241
	EXPENDITURE								
621	STS ATTY DRUG FORFEITURES	25,000	1,039	16,695	67	12,000	12,000	6,060	7,512
	REVENUE	25,000	1,039	16,695	67	12,000	12,000	125	148
	EXPENDITURE								
627	PROPERTY TAX INT FEE FUND	0	26	37,027		0	0	161	372
	REVENUE	0	26	37,027		0	0	0	0
	EXPENDITURE								
628	ELECTN ASSIST/ACCESSIBILITY	83,036	0	83,228	100	0	0	84	161
	REVENUE	71,649	0	24,268	34	0	0	0	0
	EXPENDITURE								
658	JAIL COMMISSARY	99,200	6,496	98,195	99	98,100	98,100	8,438	24,557
	REVENUE	88,700	3,571	78,446	88	88,700	88,700	6,490	15,796
	EXPENDITURE								
659	ARRESTEE'S MEDICAL COSTS	38,175	2,770	27,084	71	35,200	35,200	2,490	4,476
	REVENUE	38,000	0	21,721	57	38,000	38,000	0	0
	EXPENDITURE								
665	INTER-AGENCY TASK FORCE	0	21	251		0	0	30	58
	REVENUE	0	21	251		0	0	0	0
	EXPENDITURE								
670	COUNTY CLK AUTOMATION FND	31,500	1,767	26,780	85	30,500	30,500	2,284	4,036
	REVENUE	81,858	961	30,045	37	57,273	57,273	5,186	9,178
	EXPENDITURE								
671	COURT DOCUMENT STORAGE FD	187,000	12,487	166,610	89	165,700	165,700	12,447	26,388
	REVENUE	505,465	22,791	362,059	72	268,588	268,588	2,110	12,663
	EXPENDITURE								
672	CRT SERV DRUG FORFEITURES	535	1	20	4	535	535	2	5
	REVENUE	500	0	0		500	500	0	0
	EXPENDITURE								
673	DOMESTIC VIOL PROSECUTION	228,545	33,142	177,024	77	275,009	275,009	0	0
	REVENUE	228,545	14,503	175,821	77	233,885	233,885	0	0
	EXPENDITURE							13,911	37,987
675	VICTIM ADVOCACY GRT-ICJIA	38,639	5,500	35,596	92	39,063	39,063	0	0
	REVENUE	37,590	2,870	37,590	100	38,563	38,563	0	0
	EXPENDITURE							2,955	7,831
676	SOLID WASTE MANAGEMENT	2,950	364	2,976	101	3,150	3,150	195	1,827
	REVENUE	3,375	75	1,598	47	3,375	3,375	0	75
	EXPENDITURE								
677	JUV INTERVENTION SERVICES	125	135	368	294	85	85	30	58
	REVENUE	21,700	48	192	1	10,000	10,000	1,200	1,200
	EXPENDITURE								

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 2/28/05

FUND	NAME	FY 2004				FY 2005					
		-BUDGET-		ACTUALS		-BUDGET-			ACTUALS-		
		FINAL	CURRENT MONTH	YEAR-TO DATE	YTD %	BEGINNING (12/01/04)	CURRENT (AS OF 2/28/05)	CHANGE	CURRENT MONTH	YEAR-TO DATE	YTD %
678	ACCEL DISPOSITN GRT-ICJIA										
	REVENUE	0	0	6	0	0	0	1	1		
	EXPENDITURE	0	0	0	0	500	500	0	0	0	
679	CHILD ADVOCACY CENTER										
	REVENUE	235,580	24,479	172,991	73	209,817	209,817	0	41,969	65,916	31
	EXPENDITURE	265,165	17,446	214,304	81	227,298	227,298	0	18,960	50,668	22
681	JUV INF SHARING SYS GRANT										
	REVENUE	61,419	1,319	16,711	27	44,919	44,919	0	3	6	
	EXPENDITURE	61,419	3,524	23,920	39	44,919	44,919	0	0	0	
682	JUV OFFENDER EQUIP GRANT										
	REVENUE	0	0	0		0	11,581	11,581	0	0	
	EXPENDITURE	125	119	119	95	0	11,581	11,581	0	0	
684	DEFENSE SERVICE ICJIA GRT										
	REVENUE	59,743	12,104	60,295	101	64,076	64,076	0	0	1	
	EXPENDITURE	60,846	4,886	60,756	100	64,076	64,076	0	4,463	11,965	19
850	GEOG INF SYS JOINT VENTUR										
	REVENUE	866,758	21,787	553,355	64	824,742	824,742	0	34,928	61,444	7
	EXPENDITURE	671,000	30,969	495,013	74	800,200	800,200	0	42,922	86,295	11
TOTAL ALL FUNDS	REVENUE	80,286,897	2,652,155	93,735,707	117	83,831,329	84,410,220	578,891	4,344,681	10,218,513	12
	EXPENDITURE	38,253	3,617,306	91,296,352	8665	2,027,996	3,273,852	1,245,856	5,683,535	18,261,700	558

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PERIOD ENDING 2/28/05		CHAMPAIGN COUNTY EXPENDITURE BUDGET CHANGES					PAGE 1		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION				BUDGET	NEW			
B TR	DOC NO	TR DATE	PO NO	CK NO	CK DATE	VENDOR	ITEM DESCRIPTION	CHANGES	
<u>DEPT 010 COUNTY BOARD</u>									
070-010-544.29-00 NUR HM BLDG CONST/IMPROVE									
1	TF	93			2/17/05		SAME CATGY TFR 00093	5,131-	
070-010-544.32-00 OTHER EQUIPMENT									
1	TF	93			2/17/05		SAME CATGY TFR 00093	5,131	*
<u>DEPT 644 MEMBERSHIP FEES-ODD YEARS</u>									
075-644-511.05-00 TEMP. SALARIES & WAGES									
1	TF	94			2/23/05		SAME CATGY TFR 00094	500-	
075-644-533.93-00 DUES AND LICENSES									
1	TF	94			2/23/05		SAME CATGY TFR 00094	500	
<u>DEPT 664 HOMELESS MGMT INF-ODD YRS</u>									
075-664-522.44-00 EQUIPMENT LESS THAN \$1000									
1	TF	84			2/16/05		SAME CATGY TFR 00084	450	
W	075-664-533.29-00 COMPUTER SERVICES								
O	1	TF	84		2/16/05		SAME CATGY TFR 00084	750	
075-664-533.95-00 CONFERENCES & TRAINING									
1	TF	78			2/09/05		SAME CATGY TFR 00078	1,750	*
075-664-544.33-00 FURNISHINGS, OFFICE EQUIP									
1	TF	78			2/09/05		SAME CATGY TFR 00078	1,750-	
1	TF	84			2/16/05		SAME CATGY TFR 00084	450-	
1	TF	84			2/16/05		SAME CATGY TFR 00084	750-	
<u>DEPT 725 TRANSPORTATION-ODD ST YRS</u>									
075-725-511.03-00 REG. FULL-TIME EMPLOYEES									
1	TF	94			2/23/05		SAME CATGY TFR 00094	2,500-	
1	TF	94			2/23/05		SAME CATGY TFR 00094	6,000-	

PERIOD ENDING		2/28/05		CHAMPAIGN COUNTY EXPENDITURE BUDGET CHANGES				PAGE		2
ACCOUNT NUMBER		ACCOUNT DESCRIPTION						BUDGET		
B TR	DOC NO	TR DATE	PO NO	CK NO	CK DATE	VENDOR	ITEM DESCRIPTION	CHANGES	NEW	
<u>DEPT 725 TRANSPORTATION-ODD ST YRS</u>										
075-725-522.01-00 STATIONERY & PRINTING										
1	TF	94			2/23/05		SAME CATGY TFR 00094	6,000		
075-725-533.73-00 EMPLOYEE/OFFC RELOCATION										
1	TF	94			2/23/05		SAME CATGY TFR 00094	2,500	*	
<u>DEPT 897 SENIOR SERVICES CASE MGMT</u>										
075-897-511.03-00 REG. FULL-TIME EMPLOYEES										
1	TF	94			2/23/05		SAME CATGY TFR 00094	1,500-		
075-897-533.92-00 CONTRIBUTIONS & GRANTS										
1	TF	94			2/23/05		SAME CATGY TFR 00094	1,500		
<u>DEPT 016 ADMINISTRATIVE SERVICES</u>										
080-016-533.07-00 PROFESSIONAL SERVICES										
1	TF	73			2/07/05		SAME CATGY TFR 00073	1,000-		
ω	080-016-533.40-00 AUTOMOBILE MAINTENANCE									
→	1	TF	87		2/18/05		SAME CATGY TFR 00087	45-		
080-016-533.42-00 EQUIPMENT MAINTENANCE										
1	TF	73			2/07/05		SAME CATGY TFR 00073	2,000-		
080-016-533.93-00 DUES AND LICENSES										
1	TF	87			2/18/05		SAME CATGY TFR 00087	45		
080-016-533.95-00 CONFERENCES & TRAINING										
1	TF	73			2/07/05		SAME CATGY TFR 00073	1,000		
1	TF	73			2/07/05		SAME CATGY TFR 00073	2,000		
<u>DEPT 022 COUNTY CLERK</u>										
080-022-511.03-00 REG. FULL-TIME EMPLOYEES										
1	TF	83			2/28/05		SAME CATGY TFR 00083	5,000-		

PERIOD ENDING 2/28/05
 ACCOUNT NUMBER ACCOUNT DESCRIPTION
 B TR DOC NO TR DATE PO NO CK NO CK DATE VENDOR

CHAMPAIGN COUNTY EXPENDITURE BUDGET CHANGES

PAGE 3
 BUDGET
 CHANGES NEW

DEPT 022 COUNTY CLERK

080-022-511.05-00 TEMP. SALARIES & WAGES

1 TF 83 2/28/05 SAME CATGY TFR 00083 5,000

DEPT 025 SUPERVISOR OF ASSESSMENT

080-025-522.02-00 OFFICE SUPPLIES

1 TF 85 2/15/05 SAME CATGY TFR 00085 300

080-025-522.03-00 BOOKS, PERIODICALS & MAN.

1 TF 79 2/08/05 SAME CATGY TFR 00079 302

080-025-522.06-00 POSTAGE, UPS, FED EXPRESS

1 TF 72 2/03/05 SAME CATGY TFR 00072 51

080-025-533.70-00 LEGAL NOTICES, ADVERTISING

1 TF 72 2/03/05 SAME CATGY TFR 00072 51-
 1 TF 79 2/08/05 SAME CATGY TFR 00079 302-
 1 TF 85 2/15/05 SAME CATGY TFR 00085 300-

DEPT 036 PUBLIC DEFENDER

N 080-036-522.03-00 BOOKS, PERIODICALS & MAN.

1 BA 16 2/25/05 CO BD AMEND 02/24/05 807

080-036-533.07-00 PROFESSIONAL SERVICES

1 BA 16 2/25/05 CO BD AMEND 02/24/05 1,630

080-036-533.94-00 INVESTIGATION EXPENSE

1 BA 17 2/25/05 CO BD AMEND 02/24/05 19,500

DEPT 040 SHERIFF

080-040-522.44-00 EQUIPMENT LESS THAN \$1000

1 TF 80 2/10/05 SAME CATGY TFR 00080 106
 1 TF 90 2/16/05 SAME CATGY TFR 00090 500

PERIOD ENDING 2/28/05

CHAMPAIGN COUNTY EXPENDITURE BUDGET CHANGES

ACCOUNT NUMBER ACCOUNT DESCRIPTION
B TR DOC NO TR DATE PO NO CK NO CK DATE

VENDOR

ITEM DESCRIPTION

DEPT 040 SHERIFF

080-040-544.30-00 AUTOMOBILES, VEHICLES

1 TF	80	2/10/05				SAME CATGY TFR 00080	106-
1 TF	90	2/16/05				SAME CATGY TFR 00090	500-

DEPT 041 STATES ATTORNEY

080-041-511.02-00 APPOINTED OFFICIAL SALARY

1 BA	21	2/25/05				CO BD AMEND 02/24/05	5,297	*
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080-041-511.03-00 REG. FULL-TIME EMPLOYEES

1 TF	68	2/02/05				SAME CATGY TFR 00068	71,703	
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080-041-512.03-00 SLEP REG FULL-TIME EMP'EE

1 TF	68	2/02/05				SAME CATGY TFR 00068	71,703-	
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080-041-522.02-00 OFFICE SUPPLIES

1 TF	69	2/02/05				SAME CATGY TFR 00069	30-	
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080-041-522.19-00 UNIFORMS

ω 1 TF	69	2/02/05				SAME CATGY TFR 00069	30	*
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ω DEPT 042 CORONER

080-042-522.44-00 EQUIPMENT LESS THAN \$1000

1 TF	97	2/24/05				SAME CATGY TFR 00097	950	*
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080-042-522.93-00 OPERATIONAL SUPPLIES

1 TF	97	2/24/05				SAME CATGY TFR 00097	950-	
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DEPT 043 ESDA/CIVIL DEFENSE

080-043-533.12-00 JOB-REQUIRED TRAVEL EXP

1 TF	76	2/08/05				SAME CATGY TFR 00076	20-	
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080-043-533.92-00 CONTRIBUTIONS & GRANTS

1 TF	76	2/08/05				SAME CATGY TFR 00076	10,034-	
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<u>DEPT 043 ESDA/CIVIL DEFENSE</u>									
1	TF	102	2/28/05					SAME CATGY TFR 00102	13,937-
080-043-533.93-00 DUES AND LICENSES									
1	TF	76	2/08/05					SAME CATGY TFR 00076	20
080-043-544.31-00 RADIO EQUIPMENT									
1	TF	102	2/28/05					SAME CATGY TFR 00102	13,937
080-043-544.33-00 FURNISHINGS, OFFICE EQUIP									
1	TF	76	2/08/05					SAME CATGY TFR 00076	10,034

<u>DEPT 071 PUBLIC PROPERTIES</u>									
080-071-522.14-00 CUSTODIAL SUPPLIES									
1	BT	10	2/25/05					CO BD TFR 02/24/05	9,530
1	TF	86	2/15/05					SAME CATGY TFR 00086	3,000-
080-071-534.25-00 COURT FACILITY REPR-MAINT									
1	TF	86	2/15/05					SAME CATGY TFR 00086	3,000
080-071-544.14-00 ANIM SERV BLDG CONST/IMPR									
1	TF	99	2/25/05					SAME CATGY TFR 00099	77,603-
080-071-544.32-00 OTHER EQUIPMENT									
1	TF	99	2/25/05					SAME CATGY TFR 00099	77,603

<u>DEPT 075 GENERAL COUNTY</u>									
080-075-511.27-00 SALARY INCREASE LIMIT									
1	BT	11	2/25/05					CO BD TFR 02/24/05	139,353-
080-075-533.99-00 CONTINGENT EXPENSE									
1	BT	10	2/25/05					CO BD TFR 02/24/05	9,530-

<u>DEPT 140 CORRECTIONAL CENTER</u>									
080-140-512.03-00 SLEP REG FULL-TIME EMP'EE									
1	BT	11	2/25/05					CO BD TFR 02/24/05	139,353

W A

PERIOD ENDING 2/28/05
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 B TR DOC NO TR DATE PO NO CK NO

CHAMPAIGN COUNTY EXPENDITURE BUDGET CHANGES

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 BUDGET CHANGES NEW

CK DATE VENDOR

ITEM DESCRIPTION

DEPT 140 CORRECTIONAL CENTER

080-140-522.11-00 MEDICAL SUPPLIES

1 TF 101 2/25/05 SAME CATGY TFR 00101 1,695-

080-140-544.33-00 FURNISHINGS, OFFICE EQUIP

1 TF 101 2/25/05 SAME CATGY TFR 00101 1,695

DEPT 410 ADMINISTRATIVE

081-410-533.07-00 PROFESSIONAL SERVICES

1 TF 100 2/25/05 SAME CATGY TFR 00100 10,000

081-410-533.18-00 NON-EMPLOYEE TRAINING, SEM

1 TF 66 2/02/05 SAME CATGY TFR 00066 620

081-410-533.95-00 CONFERENCES & TRAINING

1 TF 66 2/02/05 SAME CATGY TFR 00066 620-

081-410-534.75-00 FINES AND PENALTIES

1 TF 95 2/23/05 SAME CATGY TFR 00095 2,730

ω 081-410-534.81-00 GENERAL LIABILITY CLAIMS

ω 1 TF 95 2/23/05 SAME CATGY TFR 00095 2,730-
 1 TF 100 2/25/05 SAME CATGY TFR 00100 10,000-

DEPT 425 MAINTENANCE

081-425-533.40-00 AUTOMOBILE MAINTENANCE

1 TF 66 2/02/05 SAME CATGY TFR 00066 2,484-

DEPT 430 NURSING SERVICE

081-430-522.97-00 MEDICAL SUPPLIES-MEDICARE

1 TF 100 2/25/05 SAME CATGY TFR 00100 6,000-

081-430-533.51-00 EQUIPMENT RENTALS

1 TF 100 2/25/05 SAME CATGY TFR 00100 6,000

PERIOD ENDING 2/28/05

CHAMPAIGN COUNTY EXPENDITURE BUDGET CHANGES

ACCOUNT NUMBER ACCOUNT DESCRIPTION

B TR DOC NO TR DATE PO NO CK NO CK DATE VENDOR

ITEM DESCRIPTION

DEPT 430 NURSING SERVICE

DEPT 460 ADULT DAY CARE

081-460-544.30-00 AUTOMOBILES, VEHICLES

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1 TF 66 2/02/05

SAME CATGY TFR 00066

2,484

DEPT 060 HIGHWAY

085-060-533.04-00 ENGINEERING FEES

1 TF 81 2/09/05

SAME CATGY TFR 00081

150,000

085-060-544.11-00 ROAD IMPROVEMENTS

1 TF 81 2/09/05

SAME CATGY TFR 00081

150,000-

DEPT 047 ANIMAL CONTROL

091-047-533.07-00 PROFESSIONAL SERVICES

1 TF 77 2/09/05

SAME CATGY TFR 00077

578-

1 TF 91 2/17/05

SAME CATGY TFR 00091

3,468-

(w)
(0)

091-047-533.52-00 OTHER SERVICE BY CONTRACT

1 TF 77 2/09/05

SAME CATGY TFR 00077

578

1 TF 91 2/17/05

SAME CATGY TFR 00091

3,468

DEPT 016 ADMINISTRATIVE SERVICES

105-016-533.42-00 EQUIPMENT MAINTENANCE

1 TF 67 2/02/05

SAME CATGY TFR 00067

9,165

105-016-544.33-00 FURNISHINGS, OFFICE EQUIP

1 TF 67 2/02/05

SAME CATGY TFR 00067

9,165-

DEPT 071 PUBLIC PROPERTIES

105-071-544.33-00 FURNISHINGS, OFFICE EQUIP

1 TF 89 2/17/05

SAME CATGY TFR 00089

3,740-

PERIOD ENDING 2/28/05
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 B TR DOC NO TR DATE PO NO CK NO CK DATE VENDOR

CHAMPAIGN COUNTY EXPENDITURE BUDGET CHANGES

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DEPT 071 PUBLIC PROPERTIES

105-071-544.34-00 MAINTENANCE EQUIPMENT

1 TF 89 2/17/05 SAME CATGY TFR 00089 3,740

DEPT 010 COUNTY BOARD

106-010-533.92-00 CONTRIBUTIONS & GRANTS

1 BA 22 2/25/05 CO BD AMEND 02/24/05 6,860

DEPT 230 JUSTICE SYS TECHNOLGY PRJ

106-230-533.42-00 EQUIPMENT MAINTENANCE

1 TF 74 2/07/05 SAME CATGY TFR 00074 1,100

106-230-544.33-00 FURNISHINGS, OFFICE EQUIP

1 TF 74 2/07/05 SAME CATGY TFR 00074 1,100-

DEPT 010 COUNTY BOARD

37

303-010-533.02-00 ARCHITECT FEES

1 TF 96 2/23/05 SAME CATGY TFR 00096 37,525

303-010-544.15-00 CRTHOUSE CLOCK/BELL TOWER

1 TF 92 2/17/05 SAME CATGY TFR 00092 10,000

303-010-544.20-00 COURTHOUSE CONST/IMPROVE

1 TF	71	2/04/05	SAME CATGY TFR 00071	39-
1 TF	75	2/08/05	SAME CATGY TFR 00075	5,412-
1 TF	75	2/08/05	SAME CATGY TFR 00075	3,726-
1 TF	88	2/24/05	SAME CATGY TFR 00088	1,750-
1 TF	92	2/17/05	SAME CATGY TFR 00092	10,000-
1 TF	96	2/23/05	SAME CATGY TFR 00096	37,525-

303-010-544.33-00 FURNISHINGS, OFFICE EQUIP

1 TF 88 2/24/05 SAME CATGY TFR 00088 1,750

303-010-544.40-00 LANDSCAPING, LAND IMPRVMTS

1 TF 75 2/08/05 SAME CATGY TFR 00075 5,412

PERIOD ENDING 2/28/05

CHAMPAIGN COUNTY EXPENDITURE BUDGET CHANGES

ACCOUNT NUMBER ACCOUNT DESCRIPTION

B TR DOC NO TR DATE PO NO CK NO CK DATE VENDOR

ITEM DESCRIPTION

BUDGET CHANGES NEW

DEPT 010 COUNTY BOARD

303-010-544.41-00 PARKING LOT/SIDEWLK CONST

1 TF 71 2/04/05
1 TF 75 2/08/05

SAME CATGY TFR 00071
SAME CATGY TFR 00075

39
3,726

DEPT 120 EMPLOYEE GROUP INS.

620-120-533.72-00 DEPARTMENT OPERAT EXP

1 BA 19 2/25/05
1 TF 98 2/25/05

CO BD AMEND 02/24/05
SAME CATGY TFR 00098

9,900
900-

620-120-533.95-00 CONFERENCES & TRAINING

1 TF 98 2/25/05

SAME CATGY TFR 00098

900

DEPT 022 COUNTY CLERK

670-022-533.07-00 PROFESSIONAL SERVICES

1 TF 70 2/03/05

SAME CATGY TFR 00070

5,000

670-022-544.33-00 FURNISHINGS, OFFICE EQUIP

W 1 TF 70 2/03/05

SAME CATGY TFR 00070

5,000-

DEPT 041 STATES ATTORNEY

678-041-571.80-00 TO GENERAL CORP FUND

1 BA 20 2/25/05

CO BD AMEND 02/24/05

500

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DEPT 179 CHILD ADVOCACY CENTER

679-179-522.02-00 OFFICE SUPPLIES

1 TF 82 2/14/05

SAME CATGY TFR 00082

102-

679-179-533.89-00 PUBLIC RELATIONS

1 TF 82 2/14/05

SAME CATGY TFR 00082

102

DEPT 051 JUVENILE DETENTION CENTER

582-051-544.31-00 RADIO EQUIPMENT

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1 BA	23	2/25/05						CO BD AMEND 02/24/05	700						
PERIOD ENDING		2/28/05	CHAMPAIGN COUNTY EXPENDITURE BUDGET CHANGES							PAGE	10				
ACCOUNT NUMBER		ACCOUNT DESCRIPTION		B TR		DOC NO	TR DATE	PO NO	CK NO	CK DATE	VENDOR	ITEM DESCRIPTION	BUDGET	CHANGES	NEW
<u>DEPT 051 JUVENILE DETENTION CENTER</u>															
682-051-544.33-00 FURNISHINGS, OFFICE EQUIP															
1 BA	23	2/25/05						CO BD AMEND 02/24/05	4,800						
682-051-544.85-00 POLICE EQUIPMENT															
1 BA	23	2/25/05						CO BD AMEND 02/24/05	6,081						
									REPORT TOTAL	56,075.00					

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PERIOD ENDING	2/28/05	CHAMPAIGN COUNTY REVENUE BUDGET CHANGES	PAGE	1	BUDGET CHANGES	NEW
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	TR DATE	ITEM DESCRIPTION			
B	TR DOC NO	TR DATE	ITEM DESCRIPTION			
<u>DEPT 041 STATES ATTORNEY</u>						
080-041-335.70-00	STATE SALARY REIMBURSEMENT					
1 BA	21	2/25/05	CO BD AMEND 02/24/05		5,297	
<u>DEPT 120 EMPLOYEE GROUP INS.</u>						
620-120-369.90-00	OTHER MISC. REVENUE					
1 BA	19	2/25/05	CO BD AMEND 02/24/05		9,900	
<u>DEPT 051 JUVENILE DETENTION CENTER</u>						
682-051-331.61-00	JUST-JUV ACCNT INCNTV GRF					
1 BA	23	2/25/05	CO BD AMEND 02/24/05		10,423	
682-051-371.18-00	FROM PROB SERV FUND 618					
1 BA	23	2/25/05	CO BD AMEND 02/24/05		1,158	
			REPORT TOTAL		26,778	****