



FINANCE COMMITTEE AGENDA – SPECIAL MEETING
Meeting Rm. 1, Brookens Administrative Center
1776 E. Washington St., Urbana
Wednesday, October 26, 2005 **6:00 p.m.**

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

ITEM

I. CALL TO ORDER

II. APPROVAL OF AGENDA/ADDENDUM

III. PUBLIC PARTICIPATION

IV. FY2006 BUDGET

- a. Overview of Outstanding Finance Issues
- b. Long-Term Budget Projection Reports
 1. General Corporate Fund
 2. Public Safety Sales Tax Fund
- c. Inter-Committee Memo From Policy, Personnel, & Appointments Committee Regarding Budget for Disparity Study
- d. Closed Session Pursuant to 5 ILCS 120/2 (c) 1 to Consider the Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees
- e. Approval of Salary Administration Recommendation for Zoning and Enforcement Positions
- f. Report of Changes to Budget Since Acceptance of Tentative Budget
- g. Review of Outstanding Program Change Requests for FY2006 Budget

V. ADJOURNMENT

All documents will be distributed at the meeting.

*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*

**ATTACHMENTS GIVEN
TO THE COMMITTEE
AT THE MEETING**

**FINANCE COMMITTEE
OCTOBER 26, 2005**

Zoning & Enforcement Department Salary Administration Recommendations

Position	FY2005 Hourly Rate	FY2005 Annual Rate	Position Mid- Point	Incumbent Compa-Ratio	Adjusted Rate for FY2006	% Change to FY2005 Rate	Greater of - New Rate or 4%	FY2006 Annual Rate
Director	\$26.41	\$51,499.50	\$30.98	83.00%	\$25.71	-2.64%	\$27.47	\$53,559.48
Associate Planner	\$23.90	\$46,605.00	\$27.01	100.00%	\$27.01	13.01%	\$27.01	\$52,669.50
Zoning Officer	\$17.50	\$34,125.00	\$20.29	98.00%	\$19.88	13.62%	\$19.88	\$38,774.19
Zoning Technician	\$15.06	\$29,367.00	\$18.00	95.00%	\$17.10	13.55%	\$17.10	\$33,345.00
Administrative Secretary	\$14.37	\$28,021.50	\$15.78	98.00%	\$15.46	7.62%	\$15.46	\$30,155.58

OUTSTANDING ISSUES FOR GENERAL CORPORATE FUND CONSIDERATION
One-Time Expenditures

ITEM	Amount	Anticipated Date of Expenditure
Voting Equipment	\$220,000	11/30/2005
Asphalt for Art Bartell Road	\$198,840	10/31/2005
Transfer to Self-Funded	\$400,000	3/1/2006
Scottswood Drainage Assessment	\$235,000	Spring 2006 - or amortized over 10 years
Cover Nursing Home Loan at end of FY2006	\$400,000	11/30/2006 To be paid back by July 2007
Relocate CAC	\$63,000	6/1/2006
Demolition of Existing CAC	\$40,000	6/1/2006
General Corporate Share of Fleet Maintenance Facility Construction Costs	\$402,240	
General Corporate Share of Fleet Maintenance Facility Soft Costs	\$36,945	
Nursing Home Re-Use Study	\$45,000	11/30/2005
Disparity Study	\$50,000	Budgeted in 2005 - to be reappropriated in 2006
Brookens Remodels	\$75,500	Budgeted in 2005 - to be reappropriated in 2006
Total All	\$2,166,525	

One-Time Revenue

ITEM	Amount	Anticipated Date of Revenue
FY2005 Recording Fees	\$516,520	12/31/2005
FY2005 Inheritance Tax	\$432,327	12/31/2005
Sale of Nursing Home	\$1,925,000	May 2006??
Total All	\$2,873,847	

Public Safety Sales Tax Projection Report

**Exterior Renovation Project Estimated at \$6.6 million
Includes Clock & Bell Tower Project**

Total	\$6,600,000
Cost attributable to Clock & Bell Tower	-\$1,000,000
Balance to be bonded by County	\$5,600,000
Add Richmond Gift to Bond Issue	\$400,000
Total to be bonded	\$6,000,000
\$6 million Bond amortized over 20 years - annual payment	\$491,714

General Corporate Fund 5 Year Projection Report

REVENUE	FY 2001 Final 11/30/2001	FY 2002 Final 11/30/2002	FY 2003 Final 11/30/2003	FY 2004 Final 11/30/2004	FY 2005 Budget 9/30/2005	FY 2006 Estimated Budget	FY2007 Estimated Budget	FY2008 Estimated Budget	FY2009 Estimated Budget
PROPERTY TAXES (CURRENT)	\$5,119,316	\$5,704,942	\$5,964,906	\$6,232,671	\$6,538,936	\$6,660,253	\$6,893,362	\$7,134,630	\$7,384,342
PROPERTY TAXES (ESCROW)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY TAXES (BACK)	\$3,731	\$2,286	\$0	\$6,893	\$5,000	\$10,000	\$5,000	\$5,000	\$5,000
MOBILE HOME TAXES	\$10,133	\$10,302	\$12,567	\$10,460	\$11,000	\$10,000	\$13,000	\$13,000	\$13,000
PAYMENT IN LIEU OF TAXES	\$3,215	\$3,310	\$2,605	\$3,875	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400
COUNTY AUTO RENTAL TAX	\$17,577	\$16,993	\$14,485	\$14,503	\$12,915	\$16,000	\$14,500	\$14,500	\$14,500
COUNTY HOTEL/MOTEL TAX	\$29,979	\$24,435	\$19,053	\$13,689	\$16,000	\$12,000	\$12,180	\$12,363	\$12,548
PENALTIES ON TAXES	\$347,136	\$343,501	\$507,413	\$539,178	\$470,000	\$501,000	\$516,030	\$531,511	\$547,456
BUSINESS LICENSES & PERMITS	\$34,455	\$26,728	\$34,785	\$36,588	\$35,500	\$37,100	\$37,842	\$38,599	\$39,371
NON-BUSINESS LIC. & PERMITS	\$944,681	\$983,018	\$1,292,732	\$1,547,896	\$1,629,520	\$1,108,000	\$1,124,620	\$1,141,489	\$1,158,612
FEDERAL GRANTS	\$481,976	\$613,794	\$377,826	\$656,842	\$960,093	\$433,852	\$451,206	\$469,254	\$488,024
STATE GRANTS	\$339,008	\$328,100	\$253,149	\$345,464	\$278,521	\$215,181	\$221,636	\$228,286	\$235,134
STATE SHARED REVENUE									
CORP. PERS. PROP. REPL. TAX	\$567,864	\$428,659	\$434,189	\$500,797	\$554,451	\$739,679	\$761,869	\$784,725	\$808,267
1% SALES TAX (UNINCORPOR.)	\$843,498	\$801,234	\$831,823	\$935,363	\$964,823	\$1,002,216	\$1,027,271	\$1,052,953	\$1,079,277
1/4% SALES TAX (ALL COUNTY)	\$4,116,792	\$4,239,363	\$4,326,578	\$4,480,677	\$4,672,220	\$4,784,870	\$4,976,265	\$5,162,875	\$5,356,483
USE TAX	\$389,910	\$331,858	\$316,824	\$465,280	\$378,506	\$392,957	\$400,816	\$408,832	\$417,009
INHERITANCE TAX	\$232,387	\$185,809	\$130,119	\$330,011	\$235,748	\$235,748	\$240,463	\$245,272	\$250,178
STATE REIMBURSEMENT	\$1,819,394	\$2,025,640	\$1,768,725	\$1,323,828	\$1,534,902	\$1,529,902	\$1,560,500	\$1,591,710	\$1,623,544
SALARY REIMBURSEMENT	\$161,261	\$152,613	\$152,069	\$150,316	\$178,099	\$180,789	\$184,405	\$188,093	\$191,855
STATE REV./SALARY STIPENDS	\$39,292	\$42,000	\$42,000	\$42,000	\$43,000	\$42,000	\$42,000	\$42,000	\$42,000
INCOME TAX	\$2,654,489	\$2,216,887	\$2,199,295	\$2,199,700	\$2,077,425	\$2,642,495	\$2,721,770	\$2,803,423	\$2,887,526
CHARITABLE GAMES LIC/TAX	\$1,235	\$1,228	\$1,268	\$1,374	\$1,375	\$0	\$0	\$0	\$0
OFF-TRACK BETTING	\$88,133	\$101,581	\$87,157	\$93,827	\$85,500	\$100,000	\$102,000	\$104,040	\$106,121
LOCAL GOVERNMENT REVENUE	\$281,788	\$952,146	\$386,428	\$328,366	\$214,800	\$140,800	\$147,790	\$147,790	\$147,790
LOCAL GOVERNMENT REIMBURSE.	\$423,856	\$424,085	\$447,577	\$371,070	\$424,740	\$473,900	\$488,117	\$502,761	\$517,843
GENERAL GOVERNMENT	\$2,540,490	\$2,722,649	\$3,058,778	\$3,681,352	\$3,950,195	\$4,193,100	\$4,339,859	\$4,491,754	\$4,648,965
FINES	\$952,443	\$1,089,496	\$1,154,474	\$822,649	\$937,300	\$897,300	\$924,219	\$951,946	\$980,504
FORFEITURES	\$7,694	\$30,214	\$8,239	\$23,028	\$14,000	\$22,000	\$22,440	\$22,889	\$23,347
INTEREST EARNINGS	\$290,655	\$114,020	\$67,542	\$77,297	\$73,500	\$186,000	\$191,580	\$197,327	\$203,247
RENTS & ROYALTIES	\$478,598	\$502,538	\$488,596	\$473,132	\$498,273	\$483,028	\$543,689	\$554,562	\$565,654
GIFTS & DONATIONS	\$2,365	\$2,367	\$1,385	\$4,920	\$7,375	\$350	\$357	\$364	\$371
OTHR FIN. SOURCES--FIX. ASSETS	\$38,111	\$19,957	\$9,080	\$25,602	\$20,100	\$10,100	\$10,302	\$10,508	\$10,718
OTHR. MISC. REVENUE	\$262,061	\$303,276	\$291,111	\$311,291	\$292,812	\$122,000	\$124,440	\$126,929	\$129,467
INTERFUND TRANSFERS	\$273,828	\$346,433	\$471,281	\$657,036	\$904,952	\$924,188	\$942,672	\$961,525	\$980,756
INTERFUND REIMBURSEMENTS	\$104,093	\$84,258	\$75,184	\$73,752	\$96,848	\$143,075	\$145,937	\$148,855	\$151,832
OTHER FINANCING SOURCES	\$0	\$0	\$183,839	\$0	\$472,353	\$0	\$0	\$0	\$0
TOTAL	\$23,977,407	\$25,223,289	\$25,413,082	\$26,780,727	\$28,594,182	\$28,253,283	\$29,191,536	\$30,093,165	\$31,024,141
% Increase over Previous Year	9.80%	5.20%	0.75%	5.38%	6.77%	-1.19%	3.32%	3.09%	3.09%

General Corporate Fund 5 Year Projection Report

GENERAL CORPORATE - 5 YEAR EXPENDITURES PROJECTION

	FY2002 Actual	FY2003 Actual	%Inc/ Dec	FY2004 Actual	%Inc/ Dec	FY2005 Budget	%Inc/ Dec	FY2006 Estimate	%Inc/ Dec	FY2007 Estimate	FY2008 Estimate	FY2009 Estimate
PERSONNEL	\$17,008,048	\$17,371,692	2.14%	\$17,948,362	3.32%	\$19,104,159	6.44%	\$20,133,927	5.39%	\$20,838,614	\$21,567,966	\$22,322,845
COMMODITIES	\$1,480,626	\$1,718,259	16.05%	\$1,982,148	15.36%	\$2,071,396	4.50%	\$1,770,455	-14.53%	\$1,805,864	\$1,841,981	\$1,878,821
CONTRACTUAL	\$4,867,337	\$5,004,635	2.82%	\$4,996,611	-0.16%	\$6,244,537	24.98%	\$5,350,794	-14.31%	\$5,457,810	\$5,566,966	\$5,678,305
CAPITAL	\$1,938,958	\$465,319	-76.00%	\$367,567	-21.01%	\$683,510	85.96%	\$211,500	-69.06%	\$216,788	\$222,207	\$227,762
TRANSFERS	\$173,326	\$411,074	137.17%	\$450,393	9.56%	\$486,744	8.07%	\$464,417	-4.59%	\$469,061	\$469,061	\$469,061
DEBT REPAYMENT	\$359,075	\$445,354	24.03%	\$324,946	-27.04%	\$210,352	-35.27%	\$215,165	2.29%	\$61,691	\$0	\$0
Budget Total	\$25,827,370	\$25,416,333	-1.59%	\$26,070,027	2.57%	\$28,800,698	10.47%	\$28,146,258	-2.27%	\$28,849,828	\$29,668,182	\$30,576,795
% Increase	8.43%	-1.59%		2.57%		10.47%		-2.27%		2.50%	2.84%	3.06%

GENERAL CORPORATE - 5 YEAR FUND BALANCE PROJECTION

	FY2002 Actual	FY2003 Budget	% OF Budget	FY2004 Budget	% OF Budget	FY2005 Budget	% OF Budget	FY2006 Estimate	% Budget	FY2007 Estimate	FY2008 Estimate	FY2008 Estimate
Beginning Fund Balance	\$4,012,973	\$2,961,356	11.65%	\$2,849,525	10.93%	\$3,560,225	12.36%	\$3,353,709	11.92%	\$3,460,734	\$3,802,442	\$4,227,424
Revenue	\$25,223,289	\$25,304,502		\$26,780,727		\$28,594,182		\$28,253,283		\$29,191,536	\$30,093,165	\$31,024,141
Expenditure	\$26,274,906	\$25,416,333		\$26,070,027		\$28,800,698		\$28,146,258		\$28,849,828	\$29,668,182	\$30,576,795
Ending Fund Balance	\$2,961,356	\$2,849,525		\$3,560,225		\$3,353,709		\$3,460,734		\$3,802,442	\$4,227,424	\$4,674,770

Ending Rev/Exp	Projected Revenue Excess	(\$111,831)	\$710,700	(\$206,516)	\$107,025	\$341,708	\$424,983	\$447,346
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GENERAL CORPORATE - 5 YEAR FUND BALANCE PROJECTION-Assuming 98% Expenditure of Total Budget

	FY2002 Actual	FY2003 Budget	% OF Budget	FY2004 Budget	% OF Budget	FY2005 Budget	% OF Budget	FY2006 Estimate	% Budget	FY2007 Estimate	FY2008 Estimate	FY2008 Estimate
Beginning Fund Balance	\$4,012,973	\$2,961,356	11.65%	\$2,849,525	10.93%	\$3,560,225	12.61%	\$3,929,723	14.25%	\$4,599,673	\$5,518,377	\$6,536,724
Revenue	\$25,223,289	\$25,304,502		\$26,780,727		\$28,594,182		\$28,253,283		\$29,191,536	\$30,093,165	\$31,024,141
Expenditure	\$26,274,906	\$25,416,333		\$26,070,027		\$28,224,684		\$27,583,333		\$28,272,832	\$29,074,818	\$29,965,259
Ending Fund Balance	\$2,961,356	\$2,849,525		\$3,560,225		\$3,929,723		\$4,599,673		\$5,518,377	\$6,536,724	\$7,595,605

Ending Rev/Exp	Projected Revenue Excess	(\$111,831)	\$710,700	\$369,498	\$669,950	\$918,704	\$1,018,346	\$1,058,882
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General Corporate Fund 5 Year Projection Report

REVENUE	FY 2001 Final 11/30/2001	FY 2002 Final 11/30/2002	FY 2003 Final 11/30/2003	FY 2004 Final 11/30/2004	FY 2005 Projected 9/30/2005	FY 2006 Estimated Budget	FY2007 Estimated Budget	FY2008 Estimated Budget	FY2009 Estimated Budget
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PROPERTY TAXES (ESCROW)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY TAXES (BACK)	\$3,731	\$2,286	\$0	\$6,893	\$25,086	\$10,000	\$10,000	\$10,000	\$10,000
MOBILE HOME TAXES	\$10,133	\$10,302	\$12,567	\$10,460	\$11,000	\$10,000	\$10,000	\$10,000	\$10,000
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COUNTY HOTEL/MOTEL TAX	\$29,979	\$24,435	\$19,053	\$13,689	\$17,566	\$12,000	\$12,180	\$12,363	\$12,548
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NON-BUSINESS LIC. & PERMITS	\$944,681	\$983,018	\$1,292,732	\$1,547,896	\$1,621,091	\$1,108,000	\$1,124,620	\$1,141,489	\$1,158,612
FEDERAL GRANTS	\$481,976	\$613,794	\$377,826	\$656,842	\$960,093	\$433,852	\$451,206	\$469,254	\$488,024
STATE GRANTS	\$339,008	\$328,100	\$253,149	\$345,464	\$278,521	\$215,181	\$221,636	\$228,286	\$235,134
STATE SHARED REVENUE									
CORP. PERS. PROP. REPL. TAX	\$567,864	\$428,659	\$434,189	\$500,797	\$749,568	\$739,679	\$761,869	\$784,725	\$808,267
1% SALES TAX (UNINCORPOR.)	\$843,498	\$801,234	\$831,823	\$935,363	\$955,406	\$1,002,216	\$1,027,271	\$1,052,953	\$1,079,277
1/4% SALES TAX (ALL COUNTY)	\$4,116,792	\$4,239,363	\$4,326,578	\$4,480,677	\$4,621,876	\$4,784,870	\$4,976,265	\$5,162,875	\$5,356,483
PHOTO-PROCESSING SALES TAX	\$75,963	\$47,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USE TAX	\$389,910	\$331,858	\$316,824	\$465,280	\$377,598	\$392,957	\$400,816	\$408,832	\$417,009
INHERITANCE TAX	\$232,387	\$185,809	\$130,119	\$330,011	\$668,075	\$235,748	\$240,463	\$245,272	\$250,178
STATE REIMBURSEMENT	\$1,819,394	\$2,025,640	\$1,768,725	\$1,323,828	\$1,534,902	\$1,529,902	\$1,560,500	\$1,591,710	\$1,623,544
SALARY REIMBURSEMENT	\$161,261	\$152,613	\$152,069	\$150,316	\$178,099	\$180,789	\$184,405	\$188,093	\$191,855
STATE REV./SALARY STIPENDS	\$39,292	\$42,000	\$42,000	\$42,000	\$43,000	\$42,000	\$42,000	\$42,000	\$42,000
INCOME TAX	\$2,654,489	\$2,216,887	\$2,199,295	\$2,199,700	\$2,617,431	\$2,642,495	\$2,721,770	\$2,803,423	\$2,887,526
CHARITABLE GAMES LIC/TAX	\$1,235	\$1,228	\$1,268	\$1,374	\$1,290	\$0	\$0	\$0	\$0
OFF-TRACK BETTING	\$88,133	\$101,581	\$87,157	\$93,827	\$110,753	\$100,000	\$102,000	\$104,040	\$106,121
LOCAL GOVERNMENT REVENUE	\$281,788	\$952,146	\$386,428	\$328,366	\$203,072	\$140,800	\$147,790	\$147,790	\$147,790
LOCAL GOVERNMENT REIMBURSE.	\$423,856	\$424,085	\$447,577	\$371,070	\$478,069	\$473,900	\$488,117	\$502,761	\$517,843
GENERAL GOVERNMENT	\$2,540,490	\$2,722,649	\$3,058,778	\$3,681,352	\$3,778,533	\$4,193,100	\$4,339,859	\$4,491,754	\$4,648,965
FINES	\$952,443	\$1,089,496	\$1,154,474	\$822,649	\$763,601	\$897,300	\$924,219	\$951,946	\$980,504
FORFEITURES	\$7,694	\$30,214	\$8,239	\$23,028	\$14,000	\$22,000	\$22,440	\$22,889	\$23,347
INTEREST EARNINGS	\$290,655	\$114,020	\$67,542	\$77,297	\$205,135	\$186,000	\$191,580	\$197,327	\$203,247
RENTS & ROYALTIES	\$478,598	\$502,538	\$488,596	\$473,132	\$455,200	\$483,028	\$543,689	\$554,562	\$565,654
GIFTS & DONATIONS	\$2,365	\$2,367	\$1,385	\$4,920	\$7,350	\$350	\$357	\$364	\$371
OTHR FIN. SOURCES--FIX. ASSETS	\$38,111	\$19,957	\$9,080	\$25,602	\$20,100	\$10,100	\$10,302	\$10,508	\$10,718
OTHR. MISC. REVENUE	\$262,061	\$303,276	\$291,111	\$311,291	\$185,663	\$122,000	\$124,440	\$126,929	\$129,467
INTERFUND REIMBURSERS	\$273,828	\$346,433	\$471,281	\$657,036	\$705,000	\$924,188	\$942,672	\$961,525	\$980,756
INTERFUND REIMBURSEMENTS	\$104,093	\$84,258	\$75,184	\$73,752	\$96,848	\$143,075	\$145,937	\$148,855	\$151,832
OTHER FINANCING SOURCES	\$0	\$0	\$183,839	\$0	\$472,353	\$0	\$0	\$0	\$0
TOTAL	\$23,977,407	\$25,223,289	\$25,413,082	\$26,780,727	\$29,267,204	\$28,253,283	\$29,193,536	\$30,095,165	\$31,026,141
% Increase over Previous Year	9.80%	5.20%	0.75%	5.38%	9.28%	-3.46%	3.33%	3.09%	3.09%

General Corporate Fund 5 Year Projection Report

GENERAL CORPORATE - 5 YEAR EXPENDITURES PROJECTION

	FY2002 Actual	FY2003 Actual	%Incl/ Dec	FY2004 Actual	%Incl/ Dec	FY2005 Projected	%Incl/ Dec	FY2006 Budget	%Incl/ Dec	FY2007 Estimate	FY2008 Estimate	FY2009 Estimate
PERSONNEL	\$17,008,048	\$17,371,692	2.14%	\$17,948,362	3.32%	\$18,314,024	2.04%	\$20,133,927	9.94%	\$20,939,284	\$21,776,855	\$22,647,930
COMMODITIES	\$1,480,626	\$1,718,259	16.05%	\$1,982,148	15.36%	\$2,062,770	4.07%	\$1,770,455	-14.17%	\$1,805,864	\$1,841,981	\$1,878,821
CONTRACTUAL	\$4,867,337	\$5,004,635	2.82%	\$4,996,611	-0.16%	\$6,073,132	21.55%	\$5,350,794	-11.89%	\$5,457,810	\$5,566,966	\$5,678,305
CAPITAL	\$1,938,958	\$465,319	-76.00%	\$367,567	-21.01%	\$683,510	85.96%	\$211,500	-69.06%	\$216,788	\$222,207	\$227,762
TRANSFERS	\$173,326	\$411,074	137.17%	\$450,393	9.56%	\$486,744	8.07%	\$464,417	-4.59%	\$469,061	\$469,061	\$469,061
DEBT REPAYMENT	\$359,075	\$445,354	24.03%	\$324,946	-27.04%	\$210,352	-35.27%	\$215,165	2.29%	\$61,691	\$0	\$0
Budget Total	\$25,827,370	\$25,416,333	-1.59%	\$26,070,027	2.57%	\$27,830,532	6.75%	\$28,146,258	1.13%	\$28,950,498	\$29,877,071	\$30,901,880
% Increase	8.43%	-1.59%		2.57%		6.75%		1.13%		2.86%	3.20%	3.43%

GENERAL CORPORATE - 5 YEAR FUND BALANCE PROJECTION

	FY2002 Actual	FY2003 Budget	% OF Budget	FY2004 Budget	% OF Budget	FY2005 Projected	% OF Budget	FY2006 Budget	% Budget	FY2007 Estimate	FY2008 Estimate	FY2008 Estimate
Beginning Fund Balance	\$4,012,973	\$2,961,356	11.65%	\$2,849,525	10.93%	\$3,560,225	12.79%	\$4,996,897	17.75%	\$5,103,922	\$5,346,960	\$5,565,053
Revenue	\$25,223,289	\$25,304,502		\$26,780,727		\$29,267,204		\$28,253,283		\$29,193,536	\$30,095,165	\$31,026,141
Expenditure	\$26,274,906	\$25,416,333		\$26,070,027		\$27,830,532		\$28,146,258		\$28,950,498	\$29,877,071	\$30,901,880
Ending Fund Balance	\$2,961,356	\$2,849,525		\$3,560,225		\$4,996,897		\$5,103,922		\$5,346,960	\$5,565,053	\$5,689,314

Ending Rev/Exp **Projected Revenue** (\$111,831) \$710,700 \$1,436,672 \$107,025 \$243,038 \$218,093 \$124,261

GENERAL CORPORATE - 5 YEAR FUND BALANCE PROJECTION-Assuming 98% Expenditure of Total Budget

	FY2002 Actual	FY2003 Budget	% OF Budget	FY2004 Budget	% OF Budget	FY2005 Budget	% OF Budget	FY2006 Estimate	% Budget	FY2007 Estimate	FY2008 Estimate	FY2009 Estimate
Beginning Fund Balance	\$4,012,973	\$2,961,356	11.65%	\$2,849,525	10.93%	\$3,560,225	12.79%	\$4,996,897	18.12%	\$5,666,847	\$6,488,895	\$7,304,530
Revenue	\$25,223,289	\$25,304,502		\$26,780,727		\$29,267,204		\$28,253,283		\$29,193,536	\$30,095,165	\$31,026,141
Expenditure	\$26,274,906	\$25,416,333		\$26,070,027		\$27,830,532		\$27,583,333		\$28,371,488	\$29,279,530	\$30,283,842
Ending Fund Balance	\$2,961,356	\$2,849,525		\$3,560,225		\$4,996,897		\$5,666,847		\$6,488,895	\$7,304,530	\$8,046,828

Ending Rev/Exp **Projected Revenue** (\$111,831) \$710,700 \$1,436,672 \$669,950 \$822,048 \$815,635 \$742,298

General Corporate Fund 5 Year Projection Report

REVENUE	FY 2001 Final 11/30/2001	FY 2002 Final 11/30/2002	FY 2003 Final 11/30/2003	FY 2004 Final 11/30/2004	FY 2005 Budget 9/30/2005	FY 2006 Estimated Budget	FY2007 Estimated Budget	FY2008 Estimated Budget	FY2009 Estimated Budget
PROPERTY TAXES (CURRENT)	\$5,119,316	\$5,704,942	\$5,964,906	\$6,232,671	\$6,538,936	\$6,660,253	\$6,893,362	\$7,134,630	\$7,384,342
PROPERTY TAXES (ESCROW)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY TAXES (BACK)	\$3,731	\$2,286	\$0	\$6,893	\$5,000	\$10,000	\$5,000	\$5,000	\$5,000
MOBILE HOME TAXES	\$10,133	\$10,302	\$12,567	\$10,460	\$11,000	\$10,000	\$13,000	\$13,000	\$13,000
PAYMENT IN LIEU OF TAXES	\$3,215	\$3,310	\$2,605	\$3,875	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400
COUNTY AUTO RENTAL TAX	\$17,577	\$16,993	\$14,485	\$14,503	\$12,915	\$16,000	\$14,500	\$14,500	\$14,500
COUNTY HOTEL/MOTEL TAX	\$29,979	\$24,435	\$19,053	\$13,689	\$16,000	\$12,000	\$12,180	\$12,363	\$12,548
PENALTIES ON TAXES	\$347,136	\$343,501	\$507,413	\$539,178	\$470,000	\$501,000	\$516,030	\$531,511	\$547,456
BUSINESS LICENSES & PERMITS	\$34,455	\$26,728	\$34,785	\$36,588	\$35,500	\$37,100	\$37,842	\$38,599	\$39,371
NON-BUSINESS LIC. & PERMITS	\$944,681	\$983,018	\$1,292,732	\$1,547,896	\$1,629,520	\$1,108,000	\$1,124,620	\$1,141,489	\$1,158,612
FEDERAL GRANTS	\$481,976	\$613,794	\$377,826	\$656,842	\$960,093	\$433,852	\$451,206	\$469,254	\$488,024
STATE GRANTS	\$339,008	\$328,100	\$253,149	\$345,464	\$278,521	\$215,181	\$221,636	\$228,286	\$235,134
STATE SHARED REVENUE									
CORP. PERS. PROP. REPL. TAX	\$567,864	\$428,659	\$434,189	\$500,797	\$554,451	\$739,679	\$761,869	\$784,725	\$808,267
1% SALES TAX (UNINCORPOR.)	\$843,498	\$801,234	\$831,823	\$935,363	\$964,823	\$1,002,216	\$1,027,271	\$1,052,953	\$1,079,277
1/4% SALES TAX (ALL COUNTY)	\$4,116,792	\$4,239,363	\$4,326,578	\$4,480,677	\$4,672,220	\$4,784,870	\$4,976,265	\$5,162,875	\$5,356,483
USE TAX	\$389,910	\$331,858	\$316,824	\$465,280	\$378,506	\$392,957	\$400,816	\$408,832	\$417,009
INHERITANCE TAX	\$232,387	\$185,809	\$130,119	\$330,011	\$235,748	\$235,748	\$240,463	\$245,272	\$250,178
STATE REIMBURSEMENT	\$1,819,394	\$2,025,640	\$1,768,725	\$1,323,828	\$1,534,902	\$1,529,902	\$1,560,500	\$1,591,710	\$1,623,544
SALARY REIMBURSEMENT	\$161,261	\$152,613	\$152,069	\$150,316	\$178,099	\$180,789	\$184,405	\$188,093	\$191,855
STATE REV./SALARY STIPENDS	\$39,292	\$42,000	\$42,000	\$42,000	\$43,000	\$42,000	\$42,000	\$42,000	\$42,000
INCOME TAX	\$2,654,489	\$2,216,887	\$2,199,295	\$2,199,700	\$2,077,425	\$2,642,495	\$2,721,770	\$2,803,423	\$2,887,526
CHARITABLE GAMES LIC/TAX	\$1,235	\$1,228	\$1,268	\$1,374	\$1,375	\$0	\$0	\$0	\$0
OFF-TRACK BETTING	\$88,133	\$101,581	\$87,157	\$93,827	\$85,500	\$100,000	\$102,000	\$104,040	\$106,121
LOCAL GOVERNMENT REVENUE	\$281,788	\$952,146	\$386,428	\$328,366	\$214,800	\$140,800	\$147,790	\$147,790	\$147,790
LOCAL GOVERNMENT REIMBURSE.	\$423,856	\$424,085	\$447,577	\$371,070	\$424,740	\$473,900	\$488,117	\$502,761	\$517,843
GENERAL GOVERNMENT	\$2,540,490	\$2,722,649	\$3,058,778	\$3,681,352	\$3,950,195	\$4,193,100	\$4,339,859	\$4,491,754	\$4,648,965
FINES	\$952,443	\$1,089,496	\$1,154,474	\$822,649	\$937,300	\$897,300	\$924,219	\$951,946	\$980,504
FORFEITURES	\$7,694	\$30,214	\$8,239	\$23,028	\$14,000	\$22,000	\$22,440	\$22,889	\$23,347
INTEREST EARNINGS	\$290,655	\$114,020	\$67,542	\$77,297	\$73,500	\$186,000	\$191,580	\$197,327	\$203,247
RENTS & ROYALTIES	\$478,598	\$502,538	\$488,596	\$473,132	\$498,273	\$483,028	\$543,689	\$554,562	\$565,654
GIFTS & DONATIONS	\$2,365	\$2,367	\$1,385	\$4,920	\$7,375	\$350	\$357	\$364	\$371
OTHR FIN. SOURCES—FIX. ASSETS	\$38,111	\$19,957	\$9,080	\$25,602	\$20,100	\$10,100	\$10,302	\$10,508	\$10,718
OTHR. MISC. REVENUE	\$262,061	\$303,276	\$291,111	\$311,291	\$292,812	\$122,000	\$124,440	\$126,929	\$129,467
INTERFUND TRANSFERS	\$273,828	\$346,433	\$471,281	\$657,036	\$904,952	\$924,188	\$942,672	\$961,525	\$980,756
INTERFUND REIMBURSEMENTS	\$104,093	\$84,258	\$75,184	\$73,752	\$96,848	\$143,075	\$145,937	\$148,855	\$151,832
OTHER FINANCING SOURCES	\$0	\$0	\$183,839	\$0	\$472,353	\$0	\$0	\$0	\$0
TOTAL	\$23,977,407	\$25,223,289	\$25,413,082	\$26,780,727	\$28,594,182	\$28,253,283	\$29,191,536	\$30,093,165	\$31,024,141
% Increase over Previous Year	9.80%	5.20%	0.75%	5.38%	6.77%	-1.19%	3.32%	3.09%	3.09%

General Corporate Fund 5 Year Projection Report

GENERAL CORPORATE - 5 YEAR EXPENDITURES PROJECTION

	FY2002 Actual	FY2003 Actual	%Incl/ Dec	FY2004 Actual	%Incl/ Dec	FY2005 Budget	%Incl/ Dec	FY2006 Estimate	%Incl/ Dec	FY2007 Estimate	FY2008 Estimate	FY2009 Estimate
PERSONNEL	\$17,008,048	\$17,371,692	2.14%	\$17,948,362	3.32%	\$19,104,159	6.44%	\$20,133,927	5.39%	\$20,838,614	\$21,567,966	\$22,322,845
COMMODITIES	\$1,480,626	\$1,718,259	16.05%	\$1,982,148	15.36%	\$2,071,396	4.50%	\$1,770,455	-14.53%	\$1,805,864	\$1,841,981	\$1,878,821
CONTRACTUAL	\$4,867,337	\$5,004,635	2.82%	\$4,996,811	-0.16%	\$6,244,537	24.98%	\$5,350,794	-14.31%	\$5,457,810	\$5,566,966	\$5,678,305
CAPITAL	\$1,938,958	\$465,319	-76.00%	\$367,567	-21.01%	\$683,510	85.96%	\$211,500	-69.06%	\$216,788	\$222,207	\$227,762
TRANSFERS	\$173,326	\$411,074	137.17%	\$450,393	9.56%	\$486,744	8.07%	\$464,417	-4.59%	\$469,061	\$469,061	\$469,061
DEBT REPAYMENT	\$359,075	\$445,354	24.03%	\$324,946	-27.04%	\$210,352	-35.27%	\$215,165	2.29%	\$61,691	\$0	\$0
Budget Total	\$25,827,370	\$25,416,333	-1.59%	\$26,070,027	2.57%	\$28,800,698	10.47%	\$28,146,258	-2.27%	\$28,849,828	\$29,668,182	\$30,576,795
% Increase	8.43%	-1.59%		2.57%		10.47%		-2.27%		2.50%	2.84%	3.06%

GENERAL CORPORATE - 5 YEAR FUND BALANCE PROJECTION

	FY2002 Actual	FY2003 Budget	% OF Budget	FY2004 Budget	% OF Budget	FY2005 Budget	% OF Budget	FY2006 Estimate	% Budget	FY2007 Estimate	FY2008 Estimate	FY2008 Estimate
Beginning Fund Balance	\$4,012,973	\$2,961,356	11.65%	\$2,849,525	10.93%	\$3,560,225	12.36%	\$3,353,709	11.92%	\$3,460,734	\$3,802,442	\$4,227,424
Revenue	\$25,223,289	\$25,304,502		\$26,780,727		\$28,594,182		\$28,253,283		\$29,191,536	\$30,093,165	\$31,024,141
Expenditure	\$26,274,906	\$25,416,333		\$26,070,027		\$28,800,698		\$28,146,258		\$28,849,828	\$29,668,182	\$30,576,795
Ending Fund Balance	\$2,961,356	\$2,849,525		\$3,560,225		\$3,353,709		\$3,460,734		\$3,802,442	\$4,227,424	\$4,674,770

Ending Rev/Exp	<i>Projected Revenue Excess</i>	(\$111,831)	\$710,700	(\$206,516)	\$107,025	\$341,708	\$424,983	\$447,346
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GENERAL CORPORATE - 5 YEAR FUND BALANCE PROJECTION-Assuming 98% Expenditure of Total Budget

	FY2002 Actual	FY2003 Budget	% OF Budget	FY2004 Budget	% OF Budget	FY2005 Budget	% OF Budget	FY2006 Estimate	% Budget	FY2007 Estimate	FY2008 Estimate	FY2008 Estimate
Beginning Fund Balance	\$4,012,973	\$2,961,356	11.65%	\$2,849,525	10.93%	\$3,560,225	12.61%	\$3,929,723	14.25%	\$4,599,673	\$5,518,377	\$6,536,724
Revenue	\$25,223,289	\$25,304,502		\$26,780,727		\$28,594,182		\$28,253,283		\$29,191,536	\$30,093,165	\$31,024,141
Expenditure	\$26,274,906	\$25,416,333		\$26,070,027		\$28,224,684		\$27,583,333		\$28,272,832	\$29,074,818	\$29,965,259
Ending Fund Balance	\$2,961,356	\$2,849,525		\$3,560,225		\$3,929,723		\$4,599,673		\$5,518,377	\$6,536,724	\$7,595,605

Ending Rev/Exp	<i>Projected Revenue Excess</i>	(\$111,831)	\$710,700	\$369,498	\$669,950	\$918,704	\$1,018,346	\$1,058,882
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General Corporate Fund 5 Year Projection Report

REVENUE	FY 2001 Final 11/30/2001	FY 2002 Final 11/30/2002	FY 2003 Final 11/30/2003	FY 2004 Final 11/30/2004	FY 2005 Projected 9/30/2005	FY 2006 Estimated Budget	FY2007 Estimated Budget	FY2008 Estimated Budget	FY2009 Estimated Budget
PROPERTY TAXES (CURRENT)	\$5,119,316	\$5,704,942	\$5,964,906	\$6,232,671	\$6,538,936	\$6,660,253	\$6,893,362	\$7,134,630	\$7,384,342
PROPERTY TAXES (ESCROW)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROPERTY TAXES (BACK)	\$3,731	\$2,286	\$0	\$6,893	\$25,086	\$10,000	\$10,000	\$10,000	\$10,000
MOBILE HOME TAXES	\$10,133	\$10,302	\$12,567	\$10,460	\$11,000	\$10,000	\$10,000	\$10,000	\$10,000
PAYMENT IN LIEU OF TAXES	\$3,215	\$3,310	\$2,605	\$3,875	\$3,400	\$3,400	\$3,400	\$3,400	\$3,400
COUNTY AUTO RENTAL TAX	\$17,577	\$16,993	\$14,485	\$14,503	\$13,159	\$16,000	\$14,500	\$14,500	\$14,500
COUNTY HOTEL/MOTEL TAX	\$29,979	\$24,435	\$19,053	\$13,689	\$17,566	\$12,000	\$12,180	\$12,363	\$12,548
PENALTIES ON TAXES	\$347,136	\$343,501	\$507,413	\$539,178	\$518,000	\$501,000	\$516,030	\$531,511	\$547,456
BUSINESS LICENSES & PERMITS	\$34,455	\$26,728	\$34,785	\$36,588	\$37,430	\$37,100	\$37,842	\$38,599	\$39,371
NON-BUSINESS LIC. & PERMITS	\$944,681	\$983,018	\$1,292,732	\$1,547,896	\$1,621,091	\$1,108,000	\$1,124,620	\$1,141,489	\$1,158,612
FEDERAL GRANTS	\$481,976	\$613,794	\$377,826	\$656,842	\$960,093	\$433,852	\$451,206	\$469,254	\$488,024
STATE GRANTS	\$339,008	\$328,100	\$253,149	\$345,464	\$278,521	\$215,181	\$221,636	\$228,286	\$235,134
STATE SHARED REVENUE									
CORP. PERS. PROP. REPL. TAX	\$567,864	\$428,659	\$434,189	\$500,797	\$749,568	\$739,679	\$761,869	\$784,725	\$808,267
1% SALES TAX (UNINCORPOR.)	\$843,498	\$801,234	\$831,823	\$935,363	\$955,406	\$1,002,216	\$1,027,271	\$1,052,953	\$1,079,277
1/4% SALES TAX (ALL COUNTY)	\$4,116,792	\$4,239,363	\$4,326,578	\$4,480,677	\$4,621,876	\$4,784,870	\$4,976,265	\$5,162,875	\$5,356,483
PHOTO-PROCESSING SALES TAX	\$75,963	\$47,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USE TAX	\$389,910	\$331,858	\$316,824	\$465,280	\$377,598	\$392,957	\$400,816	\$408,832	\$417,009
INHERITANCE TAX	\$232,387	\$185,809	\$130,119	\$330,011	\$668,075	\$235,748	\$240,463	\$245,272	\$250,178
STATE REIMBURSEMENT	\$1,819,394	\$2,025,640	\$1,768,725	\$1,323,828	\$1,534,902	\$1,529,902	\$1,560,500	\$1,591,710	\$1,623,544
SALARY REIMBURSEMENT	\$161,261	\$152,613	\$152,069	\$150,316	\$178,099	\$180,789	\$184,405	\$188,093	\$191,855
STATE REV./SALARY STIPENDS	\$39,292	\$42,000	\$42,000	\$42,000	\$43,000	\$42,000	\$42,000	\$42,000	\$42,000
INCOME TAX	\$2,654,489	\$2,216,887	\$2,199,295	\$2,199,700	\$2,617,431	\$2,642,495	\$2,721,770	\$2,803,423	\$2,887,526
CHARITABLE GAMES LIC/TAX	\$1,235	\$1,228	\$1,268	\$1,374	\$1,290	\$0	\$0	\$0	\$0
OFF-TRACK BETTING	\$88,133	\$101,581	\$87,157	\$93,827	\$110,753	\$100,000	\$102,000	\$104,040	\$106,121
LOCAL GOVERNMENT REVENUE	\$281,788	\$952,146	\$386,428	\$328,366	\$203,072	\$140,800	\$147,790	\$147,790	\$147,790
LOCAL GOVERNMENT REIMBURSE.	\$423,856	\$424,085	\$447,577	\$371,070	\$478,069	\$473,900	\$488,117	\$502,761	\$517,843
GENERAL GOVERNMENT	\$2,540,490	\$2,722,649	\$3,058,778	\$3,681,352	\$3,778,533	\$4,193,100	\$4,339,859	\$4,491,754	\$4,648,965
FINES	\$952,443	\$1,089,496	\$1,154,474	\$822,649	\$763,601	\$897,300	\$924,219	\$951,946	\$980,504
FORFEITURES	\$7,694	\$30,214	\$8,239	\$23,028	\$14,000	\$22,000	\$22,440	\$22,889	\$23,347
INTEREST EARNINGS	\$290,655	\$114,020	\$67,542	\$77,297	\$205,135	\$186,000	\$191,580	\$197,327	\$203,247
RENTS & ROYALTIES	\$478,598	\$502,538	\$488,596	\$473,132	\$455,200	\$483,028	\$543,689	\$554,562	\$565,654
GIFTS & DONATIONS	\$2,365	\$2,367	\$1,385	\$4,920	\$7,350	\$350	\$357	\$364	\$371
OTHR FIN. SOURCES--FIX. ASSETS	\$38,111	\$19,957	\$9,080	\$25,602	\$20,100	\$10,100	\$10,302	\$10,508	\$10,718
OTHR. MISC. REVENUE	\$262,061	\$303,276	\$291,111	\$311,291	\$185,663	\$122,000	\$124,440	\$126,929	\$129,467
INTERFUND TRANSFERS	\$273,828	\$346,433	\$471,281	\$657,036	\$705,000	\$924,188	\$942,672	\$961,525	\$980,756
INTERFUND REIMBURSEMENTS	\$104,093	\$84,258	\$75,184	\$73,752	\$96,848	\$143,075	\$145,937	\$148,855	\$151,832
OTHER FINANCING SOURCES	\$0	\$0	\$183,839	\$0	\$472,353	\$0	\$0	\$0	\$0
TOTAL	\$23,977,407	\$25,223,289	\$25,413,082	\$26,780,727	\$29,267,204	\$28,253,283	\$29,193,536	\$30,095,165	\$31,026,141
% Increase over Previous Year	9.80%	5.20%	0.75%	5.38%	9.28%	-3.46%	3.33%	3.09%	3.09%

General Corporate Fund 5 Year Projection Report

GENERAL CORPORATE - 5 YEAR EXPENDITURES PROJECTION

	FY2002 Actual	FY2003 Actual	%Incl Dec	FY2004 Actual	%Incl Dec	FY2005 Projected	%Incl Dec	FY2006 Budget	%Incl Dec	FY2007 Estimate	FY2008 Estimate	FY2009 Estimate
PERSONNEL	\$17,008,048	\$17,371,692	2.14%	\$17,948,362	3.32%	\$18,314,024	2.04%	\$20,133,927	9.94%	\$20,939,284	\$21,776,855	\$22,647,930
COMMODITIES	\$1,480,626	\$1,718,259	16.05%	\$1,982,148	15.36%	\$2,062,770	4.07%	\$1,770,455	-14.17%	\$1,805,864	\$1,841,981	\$1,878,821
CONTRACTUAL	\$4,867,337	\$5,004,635	2.82%	\$4,996,611	-0.16%	\$6,073,132	21.55%	\$5,350,794	-11.89%	\$5,457,810	\$5,566,966	\$5,678,305
CAPITAL	\$1,938,958	\$465,319	-76.00%	\$367,567	-21.01%	\$683,510	85.96%	\$211,500	-69.06%	\$216,788	\$222,207	\$227,762
TRANSFERS	\$173,326	\$411,074	137.17%	\$450,393	9.56%	\$486,744	8.07%	\$464,417	-4.59%	\$469,061	\$469,061	\$469,061
DEBT REPAYMENT	\$359,075	\$445,354	24.03%	\$324,946	-27.04%	\$210,352	-35.27%	\$215,165	2.29%	\$61,691	\$0	\$0
Budget Total	\$25,827,370	\$25,416,333	-1.59%	\$26,070,027	2.57%	\$27,830,532	6.75%	\$28,146,258	1.13%	\$28,950,498	\$29,877,071	\$30,901,880
% Increase	8.43%	-1.59%		2.57%		6.75%		1.13%		2.86%	3.20%	3.43%

GENERAL CORPORATE - 5 YEAR FUND BALANCE PROJECTION

	FY2002 Actual	FY2003 Budget	% OF Budget	FY2004 Budget	% OF Budget	FY2005 Projected	% OF Budget	FY2006 Budget	% Budget	FY2007 Estimate	FY2008 Estimate	FY2008 Estimate
Beginning Fund Balance	\$4,012,973	\$2,961,356	11.65%	\$2,849,525	10.93%	\$3,560,225	12.79%	\$4,996,897	17.75%	\$5,103,922	\$5,346,960	\$5,565,053
Revenue	\$25,223,289	\$25,304,502		\$26,780,727		\$29,267,204		\$28,253,283		\$29,193,536	\$30,095,165	\$31,026,141
Expenditure	\$26,274,906	\$25,416,333		\$26,070,027		\$27,830,532		\$28,146,258		\$28,950,498	\$29,877,071	\$30,901,880
Ending Fund Balance	\$2,961,356	\$2,849,525		\$3,560,225		\$4,996,897		\$5,103,922		\$5,346,960	\$5,565,053	\$5,689,314

Ending Rev/Exp *Projected Revenue* (\$111,831) \$710,700 \$1,436,672 \$107,025 \$243,038 \$218,093 \$124,261

GENERAL CORPORATE - 5 YEAR FUND BALANCE PROJECTION-Assuming 98% Expenditure of Total Budget

	FY2002 Actual	FY2003 Budget	% OF Budget	FY2004 Budget	% OF Budget	FY2005 Budget	% OF Budget	FY2006 Estimate	% Budget	FY2007 Estimate	FY2008 Estimate	FY2009 Estimate
Beginning Fund Balance	\$4,012,973	\$2,961,356	11.65%	\$2,849,525	10.93%	\$3,560,225	12.79%	\$4,996,897	18.12%	\$5,666,847	\$6,488,895	\$7,304,530
Revenue	\$25,223,289	\$25,304,502		\$26,780,727		\$29,267,204		\$28,253,283		\$29,193,536	\$30,095,165	\$31,026,141
Expenditure	\$26,274,906	\$25,416,333		\$26,070,027		\$27,830,532		\$27,583,333		\$28,371,488	\$29,279,530	\$30,283,842
Ending Fund Balance	\$2,961,356	\$2,849,525		\$3,560,225		\$4,996,897		\$5,666,847		\$6,488,895	\$7,304,530	\$8,046,828

Ending Rev/Exp *Projected Revenue* (\$111,831) \$710,700 \$1,436,672 \$669,950 \$822,048 \$815,635 \$742,298

Public Safety Sales Tax Projection Report

Updated 10/18/2005

	FY2002	FY2003	FY2004	FY2005	FY2006
BEGINNING FUND BALANCE	\$5,649,857	\$5,083,933	\$4,357,451	\$4,852,054	\$4,819,165
<i>Fund Balance required for Debt Service</i>		<i>\$3,265,101</i>	<i>\$3,931,023</i>	<i>\$2,780,963</i>	<i>\$2,729,879</i>
<i>Additional Debt</i>					
<i>Combined Debt Total</i>					
Public Safety Sales Tax	\$3,532,172	\$3,659,055	\$3,833,504	\$4,003,638	\$4,163,784
Interest Earnings	\$91,874	\$45,925	\$49,324	\$51,000	\$96,383
Interfund Transfers	\$38,457	\$500,000	\$500,000		
REVENUE	\$3,662,503	\$4,204,980	\$4,382,828	\$4,054,638	\$4,260,167
EXPENSES					
Debt Service	\$2,516,563	\$2,544,969	\$2,533,682	\$2,366,456	\$3,079,008
5% Delinquency	\$132,727	\$178,193	\$187,374	\$191,613	\$200,182
5% Law Enforcement	\$263,169				
Justice Technology	\$1,280,778	\$1,780,300	\$562,224	\$920,558	\$277,252
Other	\$35,000				
Facilities Maintenance		\$428,000	\$608,900	\$608,900	\$608,900
Exterior Renovation Project					
TOTAL EXPENSES	\$4,228,237	\$4,931,462	\$3,892,180	\$4,087,527	\$4,165,342
ENDING FUND BALANCE	\$5,083,933	\$4,357,451	\$4,852,054	\$4,819,165	\$4,913,991

Public Safety Sales Tax Projection Report

Updated 10/18/2005

	FY2007	FY2008	FY2009	FY2010	FY2011
BEGINNING FUND BALANCE	\$4,913,991	\$4,994,774	\$5,132,011	\$5,314,097	\$5,662,553
<i>Fund Balance required for Debt Service</i>	<i>\$2,794,609</i>	<i>\$2,861,721</i>	<i>\$2,810,381</i>	<i>\$2,027,394</i>	<i>\$2,820,400</i>
<i>Additional Debt</i>	<i>\$491,714</i>	<i>\$491,714</i>	<i>\$491,714</i>	<i>\$491,714</i>	<i>\$491,714</i>
<i>Combined Debt Total</i>	<i>\$3,286,323</i>	<i>\$3,353,435</i>	<i>\$3,302,095</i>	<i>\$2,519,108</i>	<i>\$3,312,114</i>
Public Safety Sales Tax	\$4,288,698	\$4,417,358	\$4,549,879	\$4,686,376	\$4,826,967
Interest Earnings	\$98,280	\$99,895	\$102,640	\$106,282	\$113,251
Interfund Transfers					
REVENUE	\$4,386,977	\$4,517,254	\$4,652,519	\$4,792,658	\$4,940,218
EXPENSES					
Debt Service	\$2,714,594	\$2,776,515	\$2,842,551	\$2,791,388	\$2,013,897
5% Delinquency	\$208,189	\$214,435	\$220,868	\$227,494	\$234,319
5% Law Enforcement					
Justice Technology	\$282,797	\$288,453	\$294,222	\$300,106	\$306,109
Other					
Facilities Maintenance	\$608,900	\$608,900	\$621,078	\$633,500	\$646,170
Exterior Renovation Project	\$491,714	\$491,714	\$491,714	\$491,714	\$491,714
TOTAL EXPENSES	\$4,306,194	\$4,380,017	\$4,470,433	\$4,444,202	\$3,692,208
ENDING FUND BALANCE	\$4,994,774	\$5,132,011	\$5,314,097	\$5,662,553	\$6,910,563

Public Safety Sales Tax Projection Report

Updated 10/18/2005

	FY2012	FY2013	FY2014	FY2015	FY2016
BEGINNING FUND BALANCE	\$6,910,563	\$7,523,336	\$8,193,454	\$8,919,889	\$10,080,834
<i>Fund Balance required for Debt Service</i>	<i>\$2,881,256</i>	<i>\$2,965,194</i>	<i>\$3,037,138</i>	<i>\$3,086,138</i>	<i>\$3,145,480</i>
<i>Additional Debt</i>	<i>\$491,714</i>	<i>\$491,714</i>	<i>\$491,714</i>	<i>\$491,714</i>	<i>\$491,714</i>
<i>Combined Debt Total</i>	<i>\$3,372,970</i>	<i>\$3,456,908</i>	<i>\$3,528,852</i>	<i>\$3,577,852</i>	<i>\$3,637,194</i>
Public Safety Sales Tax	\$4,971,776	\$5,120,929	\$5,274,557	\$5,432,794	\$5,595,778
Interest Earnings	\$138,211	\$150,467	\$163,869	\$178,398	\$201,617
Interfund Transfers					
REVENUE	\$5,109,987	\$5,271,396	\$5,438,426	\$5,611,191	\$5,797,394
EXPENSES					
Debt Service	\$2,792,828	\$2,870,225	\$2,953,666	\$2,664,028	\$3,070,944
5% Delinquency	\$241,348	\$248,589	\$256,046	\$263,728	\$271,640
5% Law Enforcement					
Justice Technology	\$312,231	\$318,475	\$324,845	\$331,342	\$337,969
Other					
Facilities Maintenance	\$659,093	\$672,275	\$685,720	\$699,435	\$713,423
Exterior Renovation Project	\$491,714	\$491,714	\$491,714	\$491,714	\$491,714
TOTAL EXPENSES	\$4,497,214	\$4,601,278	\$4,711,991	\$4,450,246	\$4,885,689
ENDING FUND BALANCE	\$7,523,336	\$8,193,454	\$8,919,889	\$10,080,834	\$10,992,539

Public Safety Sales Tax Projection Report

Updated 10/18/2005

	FY2017	FY2018	FY2019
BEGINNING FUND BALANCE	\$10,992,539	\$12,007,244	\$13,158,354
<i>Fund Balance required for Debt Service</i>	<i>\$3,174,538</i>	<i>\$1,949,125</i>	<i>\$1,964,250</i>
<i>Additional Debt</i>	<i>\$491,714</i>	<i>\$491,714</i>	<i>\$491,714</i>
<i>Combined Debt Total</i>	<i>\$3,666,252</i>	<i>\$2,440,839</i>	<i>\$2,455,964</i>
Public Safety Sales Tax	\$5,763,651	\$5,936,560	\$6,114,657
Interest Earnings	\$219,851	\$240,145	\$263,167
Interfund Transfers			
REVENUE	\$5,983,502	\$6,176,705	\$6,377,824
EXPENSES			
Debt Service	\$3,124,874	\$3,151,831	\$1,924,188
5% Delinquency	\$279,789	\$288,183	\$296,828
5% Law Enforcement			
Justice Technology	\$344,728	\$351,623	\$358,655
Other			
Facilities Maintenance	\$727,692	\$742,246	\$757,091
Exterior Renovation Project	\$491,714	\$491,714	\$491,714
TOTAL EXPENSES	\$4,968,797	\$5,025,596	\$3,828,475
ENDING FUND BALANCE	\$12,007,244	\$13,158,354	\$15,707,703

POLICY, PERSONNEL & APPOINTMENTS COMMITTEE
Summary of Action taken at 10/5/05

<u>ITEM</u>	<u>ACTION TAKEN</u>
II. <u>Approval of Agenda/Addendum</u>	Approved
III. <u>Public Participation</u>	None
IV. <u>Approval of Minutes</u>	Approved
V. <u>Monthly Reports</u> A. County Clerk Fees Report	Motion approved to receive and place on file.
VI. <u>County Board</u> A. Appointments / Re-Appointments 1. Champaign – Urbana Mass Transit (to fill Laurel Prussing’s term 12-31-2008 2. Eastlawn Memorial Park Burial Association Resignations effective 9-22-2005 3. Longbranch Mutual Drainage District term ending 8-31-2008	*RECOMMEND TO THE COUNTY BOARD approval of John Chato to the Champaign – Urbana Mass Transit District Board term ending 12-31-2008. Motion approved to accept the resignations of Robert Funkhouser and Lynda Hatter from the Eastlawn Memorial Burial Park Association effective 9-22-2008 *RECOMMEND TO THE COUNTY BOARD approval of Norman Uken to the Longbranch Mutual D.D. term ending 8-31-2008.
VII. <u>Administrator’s Report</u> A. Vacant Positions Listing B. Champaign County EEO Report & EEO Development Update	For information only. Motion approved to receive and place on file.
VIII. <u>Court Services</u> A. Request Approval of Waiver of Hiring Freeze	Motion approved for request of waiver of hiring freeze.
IX. <u>Chair’s Report</u> A. Disparity Study – Summary of Peoria County Study & Process for Study B. Noxious Weed Ordinance & Approval of Noxious Weed Superintendent C. Review of Resolution/Ordinance County Board Agenda Process D. Hurricane Katrina Proclamation	*RECOMMEND TO THE FINANCE COMMITTEE appropriation of \$50,000.00 to be included in FY2006 budget to fund Champaign County Disparity Study. No action No action *RECOMMEND TO THE COUNTY BOARD approval of Hurricane Katrina Proclamation.
X. <u>LEGISLATIVE REPORT</u>	No action

- XI. OTHER BUSINESS**
- A. NACO Prescription Drug Discount Card Review in six months
 - B. Closed Session pursuant to 5ILCS 120/2
(c) 1 to consider the employment, compensation, discipline, performance, or dismissal of an employee Approved
- XII. Determination of Items for County Board Consent Agenda** Item VI-3 will be on County Board Consent Agenda.
- XIII. Adjournment** Approved

**Denotes County Board Consent Agenda Item*

**Denotes County Board Action Required*

Report of Changes to General Corporate Fund Budget Since Acceptance of FY2006 Tentative

GENERAL CORPORATE FUND FY2006 TENTATIVE BUDGET REVENUE	\$28,175,044.00
GENERAL CORPORATE FUND FY2006 TENTATIVE BUDGET EXPENSE	\$28,079,236.00
CREDIT FOR KRONOS FROM DESIGNATED FUND BALANCE	\$74,136.00
GENERAL CORPORATE FUND REVENUE BALANCE	\$169,944.00

<i>Expenditure Changes since Adoption of Tentative Budget</i>				
Line Item	Description	Original	Change	Balance
080-075-513.06	Employee Health Insurance	\$1,803,783.00	-\$111,107.00	\$1,692,676.00
080-___-511. __	Changes to Personnel Lines	\$18,155,644.00	\$178,403.00	\$18,334,047.00
080-016-581.03	Capital Lease Principal Payments	\$62,806.00	-\$28,059.00	\$34,747.00
080-075-571.14	Transfer to Capital Replacement	\$258,616.00	\$16,628.00	\$275,244.00
080-040-533.40	Automobile Maintenance	\$100,000.00	-\$10,000.00	\$90,000.00
080-075-581.03	Capital Lease Principal Payments	\$120,677.00	\$2,704.00	\$123,381.00
080-077-511.03	Salary Administration Zoning Enforcement	\$137,071.00	\$18,958.00	\$156,029.00
Total all Expenditure Changes Since Tentative			\$67,527.00	

<i>Revenue Changes since Adoption of Tentative Budget</i>				
Line Item	Description	Original Budget	Change	Updated Budget
080-071-362.15	Public Properties Rents & Royalties	\$262,357.00	-\$529.00	\$261,828.00
080-010-362.10	Cable TV Franchise	\$210,000.00	\$6,000.00	\$216,000.00
080-041-335.70	State Salary Reimbursement	\$147,738.00	\$3,115.00	\$150,853.00
080-071-341.39	Maintenance/Custodial Fees	\$6,600.00	\$2,750.00	\$9,350.00
080-075-335.43	Use Tax	\$385,354.00	\$7,603.00	\$392,957.00
080-040-337.21	Local Government Reimbursement	\$240,000.00	\$53,300.00	\$293,300.00
080-140-341.19	Court Security Fee	\$352,000.00	\$6,000.00	\$358,000.00
Total all Revenue Changes Since Tentative			\$78,239.00	

ADJUSTED GENERAL CORPROATE FUND FY2006 REVENUE	\$28,253,283.00
ADJUSTED GENERAL CORPROATE FUND FY2006 EXPENDITURE	\$28,146,763.00
CREDIT FOR KRONOS FROM DESIGNATED FUND BALANCE	\$74,136.00
ADJUSTED GENERAL CORPORATE FUND FY2006 REVENUE BALANCE	\$180,656.00

Report of Changes to General Corporate Fund Budget Since Acceptance of FY2006 Tentative

GENERAL CORPORATE FUND FY2006 TENTATIVE BUDGET REVENUE	\$28,175,044.00
GENERAL CORPORATE FUND FY2006 TENTATIVE BUDGET EXPENSE	\$28,079,236.00
CREDIT FOR KRONOS FROM DESIGNATED FUND BALANCE	\$74,136.00
GENERAL CORPORATE FUND REVENUE BALANCE	\$169,944.00

<i>Expenditure Changes since Adoption of Tentative Budget</i>				
Line Item	Description	Original	Change	Balance
080-075-513.06	Employee Health Insurance	\$1,803,783.00	-\$111,107.00	\$1,692,676.00
080-___-511.____	Changes to Personnel Lines	\$18,155,644.00	\$178,403.00	\$18,334,047.00
080-016-581.03	Capital Lease Principal Payments	\$62,806.00	-\$28,059.00	\$34,747.00
080-075-571.14	Transfer to Capital Replacement	\$258,616.00	\$16,628.00	\$275,244.00
080-040-533.40	Automobile Maintenance	\$100,000.00	-\$10,000.00	\$90,000.00
080-075-581.03	Capital Lease Principal Payments	\$120,677.00	\$2,704.00	\$123,381.00
080-077-511.03	Salary Administration Zoning Enforcement	\$137,071.00	\$18,958.00	\$156,029.00
080-075-533.07	Disparity Study	\$0.00	\$50,000.00	\$50,000.00
Total all Expenditure Changes Since Tentative			\$117,527.00	

<i>Revenue Changes since Adoption of Tentative Budget</i>				
Line Item	Description	Original Budget	Change	Updated Budget
080-071-362.15	Public Properties Rents & Royalties	\$262,357.00	-\$529.00	\$261,828.00
080-010-362.10	Cable TV Franchise	\$210,000.00	\$6,000.00	\$216,000.00
080-041-335.70	State Salary Reimbursement	\$147,738.00	\$3,115.00	\$150,853.00
080-071-341.39	Maintenance/Custodial Fees	\$6,600.00	\$2,750.00	\$9,350.00
080-075-335.43	Use Tax	\$385,354.00	\$7,603.00	\$392,957.00
080-040-337.21	Local Government Reimbursement	\$240,000.00	\$53,300.00	\$293,300.00
080-140-341.19	Court Security Fee	\$352,000.00	\$6,000.00	\$358,000.00
Total all Revenue Changes Since Tentative			\$78,239.00	

ADJUSTED GENERAL CORPORATE FUND FY2006 REVENUE	\$28,253,283.00
ADJUSTED GENERAL CORPORATE FUND FY2006 EXPENDITURE	\$28,196,763.00
CREDIT FOR KRONOS FROM DESIGNATED FUND BALANCE	\$74,136.00
CREDIT FOR DISPARITY STUDY FROM DESIGNATED FUND BALANCE	\$50,000.00
ADJUSTED GENERAL CORPORATE FUND FY2006 REVENUE BALANCE	\$180,656.00

Prioritization - General Corporate Fund FY2006 Program Change Requests

DEPARTMENT	REQUEST TITLE	INCREASE REQUESTED	Administrator Funding Recommendation	Finance Committee Recommendation
Sheriff	Mental Health Contract - Adjusted from \$137,538 due to anticipated \$70,000 annual appropriation from Mental Health Fund beginning 7/1/06	\$108,371	\$108,371	
Public Properties	Utilities Costs of Old Nursing Home	\$174,937	<i>pending evaluation of other funding source</i>	
Public Properties	Repair/Maintenance Costs Downtown Facilities	\$4,791	\$4,791	
	Domestic Violence - Assistant State's Attorney	\$37,482	\$37,482	
	Domestic Violence - Domestic Violence Advocate	\$27,440	\$27,440	
Public Properties Capital	Capital Improvements	\$113,600		
Circuit Court	Increase Attorney Fees	\$7,280		
County Clerk	Increased Temporary & Overtime Budget	\$6,276		
Coroner	Additional Staff-Deputy Coroner	\$44,886		
Circuit Court	Increase CASA Contract	\$40,000		
Public Properties	Additional Staff - Maintenance Workers	\$130,478		
Public Defender	Attorney for Juvenile Cases	\$67,250		
State's Attorney	Domestic Violence - Legal Secretary	\$17,350		
Sheriff	Additional Personnel	\$169,395		
County Clerk	Increase in Staffing Budget	\$4,949		
Champaign County EDC	Membership for Champaign County	\$25,000		
Supervisor of Assessments	Increase in Legal Notices	\$9,614		
Supervisor of Assessments	Required Mailing	\$1,860		
Champaign County Soil & Water	New Projects/Training and Grant Writing	\$12,500		
Circuit Clerk	Spanish Instruction for Staff	\$3,160		
Circuit Clerk	Increase in Staffing Budget	\$54,961		
TOTAL ALL REQUESTS		\$1,061,580	\$178,084	

	Without Program Change Requests	With Program Change Requests
<i>FY2006 Revenue - Tentative Budget</i>	<i>\$28,253,283</i>	<i>\$28,253,283</i>
<i>FY2006 Expenditure - Tentative Budget</i>	<i>\$28,146,763</i>	<i>\$28,324,847</i>
<i>FY2006 Expenditure Adjusted for Kronos Purchase from Designated Fund Balance</i>	<i>\$28,072,627</i>	<i>\$28,250,711</i>
<i>FY2006 - Revenue to Expenditure Difference</i>	<i>\$180,656</i>	<i>\$2,572</i>