



Approved 10/15/2013

**Champaign County Board  
Legislative Budget Hearing  
County of Champaign, Urbana, Illinois**

***MINUTES – SUBJECT TO REVIEW AND APPROVAL***

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DATE: Tuesday, August 27, 2013  
TIME: 6:00 p.m.  
PLACE: Lyle Shields Meeting Room  
Brookens Administrative Center  
1776 E Washington, Urbana, IL 61802

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**Committee Members**

**Present:** Alix, Berkson, Carter, Cowart, Esry, Harper, Hartke, James, Jay, Kibler, Kurtz, Langenheim, Maxwell, McGuire, Michaels, Mitchell, Petrie, Quisenberry, Richards, Rosales, Schwartz

**Absent:** Schroeder

**County Staff:** Deb Busey (County Administrator), John Farney (Auditor), Gordy Hulten (County Clerk), Barb Frasca (Recorder), Stan Jenkins (Assessor), Dan Welch (Treasurer), John Hall (Planning & Zoning), Brad Gould (Veterans Assistance Commission), Katie Blakeman (Circuit Clerk), Randy Rosenbaum (Public Defender), Sheriff Dan Walsh, Roger Holland (Courts Administrator), Duane Northrup (Coroner), Andy Rhodes (IT), Kirk Kirkland (Physical Plant), Beth Brunk (Recording secretary)

**Others Present:**

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***MINUTES***

**I. Call to Order**

County Board Chair Kurtz called the meeting to order at 6:00 p.m.

**II. Roll Call**

A verbal roll call was taken and a quorum was declared present.

**III. Approval of Agenda**

**MOTION** by Mr. James to approve the agenda as distributed; seconded by Mr. Carter. Upon vote, **the MOTION CARRIED unanimously.**

**IV. Budget Presentations**

Ms. Petrie found discrepancies between the FTE History and the Organizational Charts. She would also like an explanation on the calculation of expense per capita. Ms. Petrie thought it would be helpful to have Performance Indicators that talk about what is new or what has changed for the better to tell a story of the accomplishments of the past year by the various departments. Ms. Busey responded that the expense per capita is calculated by the amount of money funded by tax dollars and fees for each of these departments divided by the population served.

Auditor – John Farney

Approximately 97% of the budget is personnel expenses. The revenue comes from billing funds for accounting fees and services. The revenue has increased due to additional programming at RPC. The budget includes the recent change of one accountant from part-time to full-time. Line item increases were delineated.

**Mr. Rosales and Mr. McGuire entered the meeting.**

Additionally, the auditor has presented for future consideration a \$750,000 purchase of new accounting software to update the AS400 system. Mr. Kibler noted that the Elected Official Salary is higher than the standard 8.3%. Ms. Busey commented that Fiscal Year 2014 was a 13-month budget. Mr. Kibler would like to see time-line dates to make sure things are being completed on time in the Performance Indicators. He also affirmed that the \$750,000 was for the software system only. Mr. Farney put this request forth to open dialogue with the County Board. The current accounting software is antiquated and limits officials from doing their jobs efficiently. Mr. Farney believes the \$750,000 cost will be less after talking to other accounting software vendors. He intends to do a needs analysis to accurately assess the necessary County Auditor functions. Ms. Cowart noted an increase in professional services. Mr. Farney responded that this is a shredding service contract with a firm in Rantoul. Mr. Rosales would like to see an estimated amount saved in using a new accounting system before continuing this dialogue. Mr. Quisenberry requested the names of the accounting vendors that are being considered. He also would like to see this purchase tied into a larger IT strategy for the County. Mr. Rosales commented that if the accounting software upgrade was so expensive, perhaps the accounting function should be outsourced. Discussion followed.

Board of Review

This is an expenditure-only budget – there is no revenue. A \$310 line item increase will reinstate the County's practice of paying 50% of the annual appraisal licenses.

County Clerk – Gordy Hulten

*General Corporate Budget*

In Fiscal Year 2014, the County Clerk will have two countywide elections. Revenues are projected to remain stable. State reimbursements have been reduced, and an increase in County Clerk fees is anticipated. These numbers do not assume any fee increases. Mr. Hartke noticed that voter registration supplies were greater in FY2013 than in FY2014. Ms. Busey responded that the County Clerk purchases supplies on off-election years to even out the budget for the General Corporate Fund. The regular full-time employees' salaries increased due to a shift of the technology specialist from the Automation Fund to the General Corporate Fund and the 13-month budget.

*Surcharge Fund*

This is a pass-through fund where the County Clerk collects the money and redistributes it to the state.

*Election Assistance/Accessibility Grant Fund*

Two grants, \$20,000 State Board of Elections Voter Registration and \$21,080.77 Federal Help America Vote Act Phase III, comprise the revenue for this fund.

*Automation Fund*

A portion of an employee's salary that was paid from this fund will be charged to the General Corporate Fund in FY2014. Revenue remains fairly stable as this money comes from a fee surcharge. The \$38,000 expense in Furnishings & Office Equipment will probably not be spent which will result in a higher fund balance.

County Recorder – Barb Frasca

*General Corporate Budget*

The recorder anticipates continued strong performance in the housing market next year which in combination with the 13-month fiscal year results in an anticipated increase in revenue stamps for FY2014. This budget does not include any fee increases that were recommended by Bellwether Consultants.

*Automation Fund*

Revenues are projected to be relatively flat. The expenditures maintain the technology for the recorder's office. One part-time employee is paid from this budget. The organizational chart differs from the Full-Time Equivalent (FTE) History due to a vacant position. Ms. Berkson asked about the increases in Professional Services, Equipment less than \$5,000 and Furnishings/Office Equipment. Ms. Frasca replied that the Automation Fund pays for the operation of the Recorder's Office including the software maintenance, updated technology and back index/imaging of the book documents. The \$15,000 in temporary salaries allows for additional staffing if a sudden increase of recording documents occurs. Of the potential fee increases for the Recorder's Office, all but one will impact the General Corporate Fund. Ms. Schwartz commented that it was confusing to look at a balanced budget for the Recorder, and still need fee increases. Ms. Busey explained that an overall look of the General Corporate Fund at the October 1<sup>st</sup> meeting will help understand the big picture. Mr. McGuire noted that the Recorder's FY2014 budget adds \$1,000,000 to the General Corporate Fund.

Supervisor of Assessments – Stan Jenkins

*General Corporate Budget*

The only revenue source is from state salary reimbursement which has remained consistent.

County Treasurer – Dan Welch

*General Corporate Budget*

The work volume for this office continues to increase. The revenues remain stable, and expenditures are flat. Interest on delinquent taxes is money that has been received.

**Mr. Richards entered the meeting.**

*Working Cash Fund*

This fund has not been used in the past three years. It functions as a "rainy day" fund with a fixed and limited amount of money. The fund is available to supplement other borrowing sources. Any interest earned on this fund is paid to the General Corporate Fund.

*Tax Sale Automation Fund*

Projected revenue has increased slightly and expenses are almost flat for FY2014. Real estate tax billing process expenses are paid out of this fund. Recent changes in state laws now allow for e-mailing tax bills. The implementation of this process is being researched by the Treasurer.

**Mr. Quisenberry left the meeting.**

Mr. Welch stated that he intends to test e-mailing tax bills with people who get the bills for informational purposes only. In this case, the bills are paid by a third-party as in a mortgage company. The problem with e-mailing tax bills is the lack of MICR encoding to input the information in the treasurer's database. The savings with e-mailed bills in postage, paper and staff time will probably not be significant. Taxpayers are expecting this information on-line and have to make the request in writing. Mr. Welch noted that his department saved \$9,000 on consolidating tax bills sent to a single location.

*Property Tax Interest Fee Fund*

This fund is established by statute to allow for interest to be paid for a court ordered refund of a tax sale item sold in error. Accumulated amounts above \$100,000 are paid to the General Corporate Fund annually.

Planning & Zoning – John Hall

*General Corporate Budget*

Revenue comes from zoning use permits and zoning/subdivision fees. The Zoning Administrator has provided a \$2,199 line item justification change for increased legal notices and advertising due to higher numbers of zoning cases and costs.

Mr. James would like to see the backlog of enforcement cases reduced by half. Mr. Hall noted that his department is so small that any absenteeism has a large impact on the workload. He has requested a program change to add intern staffing (\$14,732) to help reduce the backlog of enforcement cases and assist in other office duties. Ms. Petrie suggested moving a RPC planner to Planning & Zoning to have another professional on staff to assist with duties. She also thought more money should be allocated to conferences and training. Ms. Petrie also considered a reduction in the per diem paid to the Zoning Board of Appeals members. Mr. Alix thought with the use of interns that probably more enforcement cases would be resolved than anticipated. Mr. Hall pointed out that new needs like the National Pollutant Discharge Elimination System Notice of Intent will require more staff time. Discussion followed.

Veterans Assistance Commission Program – Brad Gould

*General Corporate Budget*

The Champaign County Veterans Assistance Commission Program (VACP) was established on 12/1/12. There are no revenues with this budget, and the expenditures come out of the General Corporate Fund. This program provides emergency assistance to the Veteran population in Champaign County which is the 13<sup>th</sup> largest in the state. In FY2014, the total annual amount allocated for veteran's needs is anticipated to be \$80,000.

Mr. Maxwell asked how the \$80,000 in veteran's assistance is used. Mr. Gould replied that the general services include rent and utility assistance, food vouchers and mortgage payments. Mr. Maxwell would like to see veterans get a chance at the many employment opportunities at Champaign County. Mr. Gould responded that he receives all job postings for Champaign County, and recently a veteran was hired as a bus driver for Head Start. To market this program, Mr. Gould has made presentations to all local veterans' organizations, and the Salvation Army has been referring vets to this office. Of the veterans that have contacted this program, approximately 10-12% are women. Mr. Rosales suggested contacting the Assistant Dean to Veterans Affairs at the University of Illinois for possible collaborations. Mr. Gould has talked to Dr. Osborne at the University and Dr. Taylor at Parkland College.

Circuit Clerk – Katie Blakeman

*General Corporate Budget*

Most of the Circuit Clerk's personnel and operations are funded through this budget. Revenue has been declining in recent years with reduced traffic and civil filings. In 2014, a finance position will move to the Operations and Administrative Fund. Previously, a \$60,000 transfer from the Operations & Administrative Fund to the General Corporate Fund had covered the salary for that position.

*Support Enforcement Fund*

This is a General Corporate Fund budget which provides and collects information regarding child support. The state is changing its reimbursement calculations which translate to a 20% decrease in

funding. To offset the declining revenue, the fringe benefits for the full-time position will now be paid by the various fringe benefit accounts separate from the General Corporate Fund. The fringe benefit costs are still used as part of the match for the state grant.

*Court Automation Fund*

This fund is controlled by the Circuit Clerk and Circuit Court. Expenditures include technology/software for both departments and the salary of the Justice Technology Coordinator in the IT Department. The expenses continue to increase while the fee revenue remains flat. This fund will have a deficit balance at the end of FY2013 and a greater deficit in FY2014. The Circuit Clerk has recommended a fee increase to offset the deficit which will be considered at the Committee of the Whole (COW) meeting on 10/1.

*Child Support Service Fund*

Expenditures include maintaining child support records, processing support orders to the state and recording payments issued by the State Disbursement Unit for the official record of the Court. The \$36 annual fee assessed to the payors of child support was suspended for the prior two calendar years. Its collection has been resumed. Discussion followed.

*Operation and Administrative Fund*

This fund provides the Circuit Clerk with revenue to pay for its general operation. The fund started in FY2011. Previously, the Circuit Clerk transferred \$60,000 to the General Corporate Fund to offset the personnel cost for the Circuit Clerk's operation. As discussed earlier, a finance position with fringe benefits has been added to this Fund, resulting in discontinuing the transfer to the General Corporate Fund.

*E-Ticketing Fund*

This Fund was established 1/1/11. The fee revenue was intended for the purchase or creation of an e-citation program authorized last year by the Illinois Supreme Court. The \$20,000 annual fee has been collected for the FY2012-13 with no expenditures in anticipation of building a fund balance to purchase equipment when the Circuit Clerk is ready to launch the e-ticketing program. This will be a county-wide initiative that must have a fully functional Automated Disposition Reporting (ADR) system in place and approved before this program can begin. The ADR system is a delivery system already included in the JANO maintenance contract – there is no additional cost.

*Court Document Storage Fund*

This fund receives revenue from a \$5.00 fee assessment on almost all court cases. Ms. Blakeman recommended a potential fee increase for this fund which will pay for any initiative that is related to the storage of documents. Expenditures continue to increase while the revenue remains flat. Ms. Blakeman will present in the October COW meeting two scenarios – increasing the fee to \$10 and \$15. Potential future expenses include upgrading the rolling file cabinets, replacing the floor under the file cabinets and imaging/microfilming projects.

*Jury Commission Fund*

Only personnel costs are associated with the fund. This budget includes the change for the jury coordinator position that was approved last month by the County Board.

Circuit Court – Roger Holland

*General Corporate Budget*

The Circuit Court's budget is largely unchanged other than including 13 months of expenditure. There is no revenue associated with this fund. Mr. Kibler asked why there is a separate line item for the judges' salary increase. Mr. Holland responded that the judges are state employees, not County. Contract attorneys are used for a variety of reasons, and are more cost-effective since appointed attorneys charge an hourly rate. These contract amounts have not been raised in many years. The organizational charts show all employees involved in the Circuit Court while the FTE History reflects only County

employees. Mr. Alix thanked all efforts by the Circuit Court for their efforts in the retrial services program.

*Law Library*

This budget reflects a fee increase from \$10 to \$17. With new legislation, this fee can be used to provide greater assistance through the self-representation Helpdesk. This fee also covers expenditures providing Westlaw legal materials to the public. Mr. Richards noted a decline in patrons using the self-representation Helpdesk. Mr. Holland responded that the law library hours are unchanged, and it is the result of fluctuation.

Public Defender – Randy Rosenbaum

*General Corporate Budget*

The state salary reimbursement remains consistent which is a portion of the Public Defender's total salary. Court fees and charges are projected to decline in FY2014. These are the public defender fees ordered by the judiciary. The Public Defender has a request for an operational change to reinstate staffing that was previously cut – a part-time social worker, part-time investigator and full-time secretary. These staffing changes have been phased in from FY2014-2016.

Mr. Kibler commented that the public's general perception is that the Public Defender's office is understaffed and perhaps more attorneys are needed. Mr. Rosenbaum acknowledged that the caseload is higher than it should be. However, support staff is needed to make the office function more efficiently which allows the attorneys focus on the cases. Ideally, Mr. Rosenbaum would like a full-time social worker and investigator but he is cognizant of the fiscal constraints of the County budget. Ms. Schwartz suggested that if the additional staffing could expedite the disposition of cases, perhaps the operational request for additional personnel should be for FY2014 and not phased in. Mr. Alix thought it would be helpful if there was a way to quantify the number of people that would not be incarcerated as a result of the additional staffing. Preliminarily, the social worker position will work with the pre-trial services program, connecting services with those being released from jail and assisting the lawyers with mitigation. Discussion followed.

Sheriff – Dan Walsh

*Law Enforcement Budget*

This is a General Corporate Fund budget. Presently deputies are conducting weekly in-person Electronic Home Detention (EHD) checks which reduce the jail population but add to patrol duties. Additionally, a deputy is participating in drug court and drug court home checks. This funding will likely end but the Sheriff intends to continue providing the deputy part-time for those services. The revenue increase relates to a recently negotiated contract with Savoy and the 13-month budget. The Sheriff's fees will increase. On the expenditure side, personnel costs for FOP positions with the exception of corrections officers may change as contracts end on 11/30/13. Line justification requested increases include \$150,000 to reinstate the vehicle allowance to the 2007-08 level, \$17,000 for vehicle maintenance and \$102,700 for the METCAD contribution. The total increases for the Sheriff's Law Enforcement budget request is \$269,700.

**Mr. Rosales left the meeting.**

Mr. Kibler asked if additional money will come in from the new conceal/carry law. The Sheriff responded that fingerprinting fees may rise to \$30-\$40 each. The expense per capita number is larger since the Sheriff is responsible for providing services to the unincorporated areas of Champaign County. In 2014, \$30.41 is the annual expense per citizen of Champaign County for maintaining a jail.

*Correctional Center Budget*

This is a General Corporate Fund budget. The number of bedded prisoners has gradually increased, and the Sheriff is working with the Criminal Justice System's stakeholders and ILPP to work on the reduction of those numbers. The revenue from the EHD has increased to keep people out of jail. Requested line item justifications are due to increased contracts for stock drugs, medical/dental/mental health services, professional services (prisoner transport and EHD technology) and food service. Mr. Hartke asked if the Jail Booking-In fees are paid by the cities of Champaign and Urbana when they bring a prisoner to the jail. The Sheriff replied that there are two fees – 1) \$25 paid by the cities for prints and photo and 2) the bond-out fee provided by statute. Discussion followed.

Ms. Schwartz inquired about the 60% increase in regular full-time employees. Part of the increase is related to a change for correctional officers who used to be paid out of the Officer's SLEP salaries and are now charged to a civilian salary. Ms. Petrie commented on the increase for food service. The Sheriff stated that this line item is funded assuming maximum occupancy of the jails. The Conferences and Training line item is adequately funded to fulfill the basic requirements. Ms. Cowart asked what services are paid from the Medical/Dental/Mental Health line item. The Sheriff explained that this line item pays for individual prisoners' medical care, and the largest component is the medical and mental health contracts. Discussion followed.

#### *Sheriff's Merit Commission*

Three commissioners are appointed by the Sheriff and approved by the County Board. The commissioners review and recommend applicants to hire as deputy sheriff and review law enforcement disciplinary matters. The commissioners are outside civilians and not a part of the Sheriff's organization. Mr. Hartke asked if veterans get preference in the deputy positions. The Sheriff explained that they get additional consideration because their skills fit well within the paramilitary structure of the organization. Discussion followed.

#### *Emergency Management Agency*

This is a status quo budget – revenues and expenditures remain the same.

#### *Sheriff's Drug Forfeitures Fund*

The money collected in this fund is used to enhance drug enforcement by the Sheriff's office. These initiatives must not supplant any appropriated operating budget. Any interest earned on these funds must be used for drug enforcement purposes. Expenditures match anticipated revenues. The revenue can include seized cash as part of a drug transaction, vehicles or the occasional real estate forfeiture. The dog was a one-time purchase using drug money.

#### *Jail Commissary Fund*

The inmate commissary fund is established and maintained based on statutory authority. The services are provided through a contract vendor. Any commission earned on a sale goes into the Commissary Fund, and ultimately this money will be use and benefit of the prisoners. In FY2013, an investment was made for the replacement of the inmate phone system to provide improved phone services for the inmates and the opportunity for video visitation.

#### *County Jail Medical Costs Fund*

The Sheriff collects a \$10 fee for each conviction or order of supervision on a criminal case. This revenue line is diminishing as it is transferred to the Sheriff's Correctional Center Budget to offset the cost of providing medical services to the inmates.

#### State's Attorney

##### *General Corporate Budget*

This is a status quo budget. Ms. Petrie would like to see the number of diversions in the Performance Indicators.

*Support Enforcement Fund*

The budget shows a significant drop in revenue corresponding to the state's contract change in reimbursement calculations. Employees' fringe benefits costs are not coming out of this budget since those costs are not paid from the contract with the state.

*Drug Asset Forfeiture Fund*

The State's Attorney manages this fund so the expenditures are within the revenues that are available. The fund balance remains stable.

*Automation Fund*

This is a new fund for the State's Attorney that was created last year. The FY2013 projected balance has been reduced to \$12,000 from \$14,000. Ms. Busey anticipates that this money will be used to fund some of the technology needs in the Capital Asset Replacement Fund for the State's Attorney's Office.

*Victim Advocacy Grant*

This money pays for the Victim Advocacy Director. The grant does not pay as much of total salary as it had previously. A transfer from the General Corporate Fund makes up the difference in the salary. Last year, a person who retired had most of their salary paid from this fund. The State's Attorney has moved a full-time employee into this position that was at a higher salary level.

Probation Court Services – Roger Holland

*Juvenile Detention Center (JDC)*

Most of the operating expenses of the Juvenile Detention Center are from personnel costs which are subsidized by the Administrative Office of the Illinois Courts and Probation Service Fees Fund. While this is a General Corporate Fund budget, salaries are largely covered by other sources. Two line item justifications include increases for gas/oil and the medical/dental/mental health contracts.

Champaign County has a contract with Piatt County to house their detainees if needed. The population on average is 50% of capacity but varies within the year. Mr. Alix wondered if the services at JDC could be marketed to other counties for additional revenue. Mr. Holland explained that the decision to use our facility depends on the county. The JDC is open to any revenue source as long as it leaves sufficient space for our needs. Ms. Busey noted that the Sangamon County Board has commissioned a study to look at regionalized detention services throughout central Illinois. This could be an opportunity to market the JDC's excellent services and excess capacity to other counties. In the indicators, Mr. Alix would like to see the number of juveniles on probation. The number of officers per juvenile is mandated by a state formula.

Court Services – Roger Holland

*General Corporate Fund*

The salaries in this budget are partially reimbursed by the Administrative Office of the Illinois Courts and the remainder by the Probation Service Fund. There are modest increases in the reimbursement rates for these positions for FY2014. A line item justification is proposed for increased gas/oil expenses.

*Probation Services Fund*

This is a fee-funded budget to support a variety of initiatives related to probation and court services including public service work projects like county-wide recycling. It also funds programs, services and operational expenses for clients. The revenue is beginning to level off in FY2014.

Ms. Petrie would like to know how the money in Professional Services is used. Mr. Holland replied that some of the services are listed under the Performance Indicators. The Conferences & Training line item covers mandatory training for probation officers.



*Juvenile Intervention/Court Services Operations Fees*

This is a department budget within the Probation Services Fund. Revenue includes grant money that was rolled over and additional revenue from a newly fee authorized in 2012 for Juvenile Detention Center programs. The Judiciary is planning a program on how to use this money.

Coroner – Duane Northrup

The coroner was able to purchase a new walk-in cooler/freezer through two grants from the C-U Public Health District and Carle Foundation Hospital. This will increase the storage capacity of the morgue from three bodies to 12. The number of deaths continues to increase as do the requirements for investigation. The coroner has some X-ray equipment that failed this year which will be replaced from the Capital Asset Replacement Fund in FY2014.

Due to the shortage in staffing, funds have been shifted to Temporary Salaries & Wages from the Medical Services line item to pay for part-time deputy coroners as assistants for autopsies, rather than paying the medical services provider for those services. This should help cover the additional case loads more efficiently. Discussion followed.

Information Technology (IT) – Andy Rhodes

*General Corporate Budget*

The Information Technology Department provides centralized services for all General Corporate Fund offices by paying for copiers/printers, phone service through PRI technology, software maintenance for Kronos and internet services. The revenue from invoicing other special revenue funds throughout the County for services provided by the IT staff has increased. A line item justification for expanded photocopying services is included to cover the cost of the Xerox contract.

Physical Plant – Kirk Kirkland

*General Corporate Budget*

The rent line item has increased by \$420,000 for the ILEAS lease payment. Ms. Busey discussed several line item justifications. A \$750,108 increase was requested for a transfer to Capital for roof and primary equipment replacement. Ms. Petrie noted the utility line items for the physical plant budget is large so any savings in energy efficiency could translate to a significant savings. She would like to see the savings in utilities as a result of the lighting efficiency grant in the Performance Indicators. Mr. James commented that there was a report concerning the kilowatt hour reduction from the light replacements but the electricity cost had increased which makes it difficult to determine a cost savings. Ms. Petrie would also like to know the amount spent on mowing the County's campus.

County Board

*General Corporate Budget*

There are two on-going special projects in the FY2013 budget:

- Attorney's fees for a legal challenge regarding the storage of PCBs at the Clinton Landfill
- Professional services for a consortium of governments working on the protection of the Mahomet Aquifer

If that money is not spent in FY2013, it will be re-encumbered for FY2014. The largest revenue source is from the cable TV franchise which is stable.

Administrative Services

The budget is status quo with the exception of anticipated cost of the Deputy County Administrator of Finance salary in the FY2014 personnel projection.

**Mr. Hartke left the meeting.**

Champaign County Extension Education

The revenue from this fund comes exclusively from property tax. At the time of the budget request, Extension Education only requested the 1.7% which is \$415,944. Since that time, the actual property tax portion (\$421,030) for Extension Education was calculated to PTEL. This budget can be increased by the approximately \$5,000 difference or re-appropriated to something else in the property tax. Ms. Petrie commented that she would like to see the accounting of this money, meeting minutes and members of their Board disclosed on their website. Discussion followed.

Regional Office of Education

There is no revenue associated with this budget other than that contributed from Champaign and Ford counties. Champaign County's portion is \$226,369.

General County

This fund receives the majority of the revenues for the General Corporate Fund. The revenues reflect the property tax increase of 2.76% over FY2013, a 2% increase in 1¢ Sales Tax, a 2% increase in the 1/4¢ Sales Tax and a 3% increase in income tax. Notable expenditures include a transfer of \$246,401 to Capital Asset Replacement to fund future reserves and \$2.9 million for General Corporate Fund employees' health insurance.

Mr. James asked where the hotel/motel tax goes. Ms. Busey replied that it goes to offset the Sheriff's costs in supporting events like the County Fair. The Corporate Property Tax Replacement Tax looks to have a significant increase from the state in FY2014.

**V. Adjournment**

There being no further business, Mr. Kurtz adjourned the meeting at 9:46 p.m.