

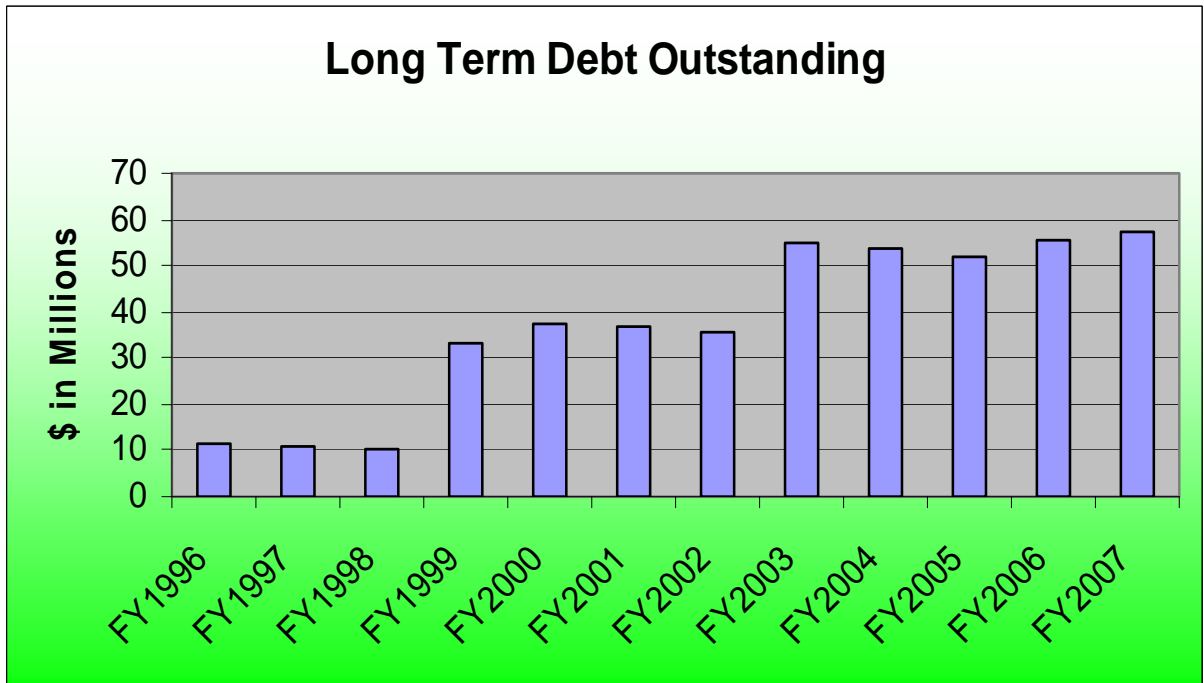
## DEBT MANAGEMENT

### Introduction

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

### Debt Rating

The County issued bonds on two occasions in FY2006 – in February and in August. For both issues, the County maintained its Aa2 debt rating with Moody's Investor Services.



\*FY2007 includes \$5.3 Million to be issued for Courthouse Exterior Renovation Project and completion of Highway Maintenance & Office Facility.

### Outstanding Debt

In February 2006 the County issued \$2,450,000 in taxable general obligation bonds to finance the pension obligation incurred as a result of the County's offering of an Early Retirement Incentive in 2003-2004. In August 2006 the County issued \$4,000,000 in general obligation bonds (general sales taxes alternate revenue source) to finance additional construction costs for the new Champaign County Nursing Home. The original principal amount of both of these debt issues will remain outstanding as of

November 30, 2007, as the County will pay interest only for the first year that the debt is outstanding. Other outstanding general obligation debt is as follows:

- \$10 million in 1995, for the construction of a satellite jail facility and remodeling of the downtown correctional center – The principal amount outstanding as of November 30, 2007 will be \$0.
  - \$4.78 million in 2004 refunding the 1995 bond issue – The principal amount outstanding as of November 30, 2007 will be \$2,785,000.
- \$23.8 million in 1999, for the construction and remodeling of the Champaign County Court Facility and for the construction of the Juvenile Detention Center – The principal amount outstanding as of November 30, 2007 will be \$5,390,000.
  - \$18.44 million in 2005 refunding the 1999 bond issue – The principal amount outstanding as of November 30, 2007 will be \$18,030,000.
- \$5 million in 2000, for the additional funding for the construction and remodeling of the Champaign County Court Facility – The principal amount outstanding as of November 30, 2007 will be \$3,260,755.
  - \$1.5 million in 2004 refunding the 2000 bond issue – The principal amount outstanding as of November 30, 2007 will be \$1,460,000.
- \$19.9 million in 2003, for the construction of a new Champaign County Nursing Home – The principal amount outstanding as of November 30, 2007 will be \$8,900,000.
  - \$7.43 million in 2005 refunding the 2003 bond issue – The principal amount outstanding as of November 30, 2007 will be \$7,300,000.

The County issued all of the above debt as general obligation bonds to achieve the lowest possible interest rates. However, with the exception of the \$19.9 million and subsequent refunding Nursing Home bond issues, all of the debt is repaid with dedicated revenues rather than property taxes. The bonds for the Jail, Courthouse and Juvenile Detention Center projects are being repaid with the County's ¼% Public Safety Sales Tax. The \$4 million bond issue for the additional costs for the completion of the Champaign County Nursing Home is repaid with the County's 1% county-wide sales tax within the General Corporate Fund, and the \$2.4 million pension funding (ERI) obligation is also backed by the County's general sales tax revenues. The \$19.9 million and subsequent refunding issue for the Champaign County Nursing Home is paid with property tax, pursuant to referendum approved by the voters of Champaign County in November 2002.

### **Debt Financing Plans**

The County is currently constructing a new Highway Maintenance and Office facility. The total project cost is estimated to be \$7.3 million. Approximately \$6 million of this will be paid with existing revenues in the County's Motor Fuel Tax and Highway Funds. \$600,000 of the project cost is to be repaid with General Corporate Fund revenues, as a

portion of the facility is being constructed to address the County's general fleet maintenance. This \$600,000 and the \$700,000 balance to complete the project will be issued as debt in FY2007.

The County is also engaged in the initial phases of an exterior renovation project for the 100-year old Champaign County Courthouse which is anticipated to cost \$4 million. This \$4 million will also be issued as debt in FY2007 – the alternate revenue source for repayment will be the County's ¼% Public Safety Sales Tax.

**Intergovernmental Loans**

In 1995 a loan from the Regional Planning Commission to the County in the amount of \$1,050,000 for the purpose of buying and remodeling the Brookens Administrative Building was made. The loan is to be repaid over 20 years at 0% interest from June 1996 through June 2016, with annual payments of \$52,500. The loan is repaid out of the County's General Corporate Fund, and the balance outstanding on November 30, 2007 will be \$440,063.

**Capital Leases**

In 2005 the County entered into a 3 year capital lease for the purchase servers with a purchase price of \$164,108 for the Justice System Technology Project. The funding source for the Justice Systems Technology Project is the ¼% Public Safety Sales Tax Fund. The principal balance outstanding on November 30, 2007 will be \$51,697.18.

In 2006 the County entered into a 2 year capital lease for the purchase of furnishings for the new Champaign County Nursing Home. The funding source for the capital lease is the Nursing Home Construction Fund. The principal balance outstanding on November 30, 2007 will be \$20,243.11.

**Debt Limitations**

Pursuant to 55 ILCS 5/5-1012, the County's debt limit is 5.75% of Assessed Valuation. The 2006 gross equalized assessed valuation for Champaign County is estimated to be 3,470,007,069. By the statutory definition, the County's debt limit is \$199,525,406. The expected debt applicable to the debt limit is at the end of FY2007 is:

General Obligation Bonds	\$58,875,755
Intergovernmental Loans	\$ 440,063
Capital Leases	\$ 71,940
<b><i>Total Outstanding Debt</i></b>	<b><i>\$59,387,758</i></b>

The legal debt margin is \$140,137,647.71 as of November 30, 2007.

## **CAPITAL PURCHASES PROJECTS**

### **Summary**

The County has twenty-two funds with Capital Equipment/Replacement or Improvement Projects/Purchases. Three of the funds are specific to building projects within the County – the Nursing Home Construction Fund, Courts Complex Construction Fund and Highway Facility Construction Fund. (The Administration Building Construction Fund is being closed in FY2006, and the Jail Construction Fund will be closed in FY2007. These capital projects funds are therefore not included here as active funds for capital projects.) The General Corporate Fund also includes capital purchases – primarily squad cars for the Sheriff's Office, and the Public Safety Sales Tax Fund includes the Justice Systems Technology Budget which includes capital purchases. The County Highway, County Bridge, and County Motor Fuel Tax Funds all pay for capital projects throughout the year. Additionally, there are numerous other Special Revenue Funds, and the Nursing Home Enterprise Fund which budget for capital purchases as well as operating expenses.

The Capital Equipment Replacement Fund was established in 2000 to accumulate resources for the planned replacement of capital equipment for General Corporate Fund departments. In FY2005, the County Board expanded this fund to also include planned replacement of facility systems and major facility maintenance requirements. The County makes a large transfer from the General Corporate Fund to the Capital Equipment Replacement/Improvement Fund each year based on the amortized annual requirements for the items included in this Fund. The County also transfers from the Public Safety Sales Tax Fund and other appropriate funds to cover relevant expenses from the Capital Equipment Replacement/Improvement Fund. This Fund includes five year projections for all technology and equipment items, and ten-year projections for facility maintenance/improvement items.

### **Impact of Capital Expenditures on the Operating Budget**

#### ***General Corporate Fund***

In general, the County administers its capital improvement program through funds separate from the General Corporate Fund. The County Board adopts the budget fund by fund, and because most capital projects costs are segregated from the operating budget, changes in the capital projects do not directly impact the operating budget and vice versa. One exception to this is the purchase of squad cars for the Sheriff's Office. The General Corporate Fund includes \$210,000 annually for the purchase of new squad cars. This enables the Sheriff to turn over his entire fleet every three years. The County experienced revenue shortfalls in FY2002, and therefore administered cuts to the FY2003 budget, one of which was a funding cut for the Sheriff's squad cars. The squad car budget was re-established in full with the FY2004 budget. Again, in FY2007, the Sheriff's squad car budget is cut by \$170,000 to accommodate what is anticipated to be one-time funding of the operational deficit at the Champaign County Nursing Home. The

Sheriff's squad car budget will be full re-established with the FY2008 budget. The Sheriff is able to adequately maintain his fleet with these periodic funding cuts.

In addition, the expansion of the County's infrastructure systems has placed increased demands on the maintenance and physical plant operations. In 1995 the County's total facility square footage was 395,599 square feet for six buildings. By 2003, this square footage had increased by 52% to 599,533 square feet for ten buildings. The maintenance staff of the Physical Plant is increased with the FY2007 budget for the first time since 1995 with the addition of two maintenance workers – required because of the substantial increase in the County's facilities.

The County Board has implemented a temporary plan for the old Nursing Home facility in anticipation of the move to the new facility in early FY2007. The County Board budgeted \$90,000 in the General Corporate Fund budget to cover the annual cost of utilities for the old building as a one-time expenditure, until a final determination is made with regard to the re-use of that facility and potential revenue sources which may be generated with its re-use.

It is a FY2007 goal of the County's Administrators that the County Board adopt a comprehensive Capital Improvement Plan, documenting long term needs – both funded and unfunded – including an assessment of the operational requirements created by each project.

### **Capital Purchases Projects Funds**

This section describes the source for each fund which includes capital projects/purchases in the FY2007 budget, and the amount of the FY2007 capital budget. Purchases for these funds are subject to the County's Purchasing Policy and/or to state law regarding purchases by governmental entities. The County's Policy requires all purchases with an initial cost of \$1,000 or more be paid for from capital expenditure line items, which means that a substantial amount of the budgeted capital within the funds that include operations are for purchase and replacement of technology, furnishings and other special equipment needs.

#### **Capital Projects Funds**

***Nursing Home Construction Fund*** – Created to account for the construction of a nursing home facility, financed with general obligation bonds issued in 2003, and general obligation bonds alternate revenue source issued in 2006. The FY2007 budget for capital is \$662,000.

***Courts Complex Construction Fund*** – Created to account for the construction of a new court facility and the remodeling of the old courthouse, financed through alternative revenue source bonds issued in 1999 and 2000, backed by a ¼% public safety sales tax approved by voters in November 1998. The FY2007 budget for capital is \$1,600,000.

***Highway Facility Construction Fund*** – Created to account for the construction of a new highway maintenance and office facility, financed through existing revenues in the Motor Fuel Tax and Highway Funds, and through an anticipated bond issue of \$1.3 million in FY2007, \$600,000 of which will be repaid by General Corporate Fund, and \$700,000 repaid by Highway Fund. The FY2007 budget for capital is \$6,352,321.

**General Fund -**

***General Corporate Fund*** – Principal operating fund of the County finances most activities for which there is no specific tax levy or user fee. The General Corporate Fund receives revenues from property taxes, sales taxes, state shared revenues, fees, fines, intergovernmental revenue, and inter-fund transfers. The FY2007 budget for capital is \$98,628.

**Special Revenue Funds -**

***Animal Control Fund*** – License fees to provide for the registration of dogs and cats, impoundment of strays, and rabies control. The FY2007 budget for capital is \$2,000.

***Capital Equipment Replacement Fund*** – Fund started in FY2000 to accumulate resources for the planned replacement of capital equipment for General Corporate Fund departments, and expanded in FY2005 to include planned replacement of facility systems and major facility maintenance requirements. The FY2007 budget for capital is \$764,290.

***Child Support Service Fund*** – Fee for the Circuit Clerk to administer the collection and distribution of child support payments. The FY2007 budget for capital is \$15,000.

***County Clerk Automation Fund*** – Fee for automating the County Clerk’s vital records storage system. The FY2007 budget for capital is \$20,000.

***County Bridge Fund*** – Property tax for the construction and maintenance of county bridges. The FY2007 budget for capital is \$906,000.

***County Highway Fund*** – Property tax for maintenance of county highways. The FY2007 budget for capital is \$112,000.

***County Motor Fuel Tax Fund*** – State shared revenue from motor fuel taxes for construction and maintenance of county highways. The FY2007 budget for capital is \$2,050,000.

***Court Automation Fund*** – Fee for automating court records, administered by the Circuit Clerk with expenditures approved by the Presiding Judge and Circuit Clerk. The FY2007 budget for capital is \$197,900.

***Court Document Storage Fund*** – Fee to defray the cost of establishing and maintaining a document storage system for county court records, administered by the Circuit Clerk. The FY2007 budget for capital is \$33,500.

**GIS** – Fund created through a fee collected by the County Recorder for the County Board to create and maintain a county-wide map through a geographic information system. The FY2007 budget for capital is \$7,500.

**GIS Consortium Fund** – Intergovernmental joint venture, funded through membership fees and services fees. The FY2007 budget for capital is \$17,000.

**Head Start Fund** – Federally funded education and development program for low-income pre-school children and their families. The FY2007 budget for capital is \$199,500.

**Mental Health Fund** - Property tax to provide funding to mental health agencies. The FY2007 budget for capital is \$5,000.

**Probation Service Fees Fund** – Court fees to be used for purchasing services from hospitals and not-for-profit agencies for probationers with special needs and for purchasing equipment for use by the County’s Court Services Department. The FY2007 budget for capital is \$15,000.

**Recorder Automation Fund** – Fee for automating records in the Recorder’s Office. The FY2007 budget for capital is \$50,000.

**Regional Planning Commission** – The fund includes federal and state grants for economic development, community services, senior services, transportation engineering and police training, plus local contracts for planning and other technical assistance. The FY2007 budget for capital purchases is \$102,650.

**Treasurer Tax Sale Automation Fund** – Fee for the automation of property tax collections and delinquent property tax sales. The FY2007 budget for capital is \$3,000.

**Enterprise Fund -**

**Nursing Home Fund** – Operating fund for the Champaign County Nursing Home. The FY2007 budget for capital is \$90,774.

The total of all capital purchases budgeted in the FY2007 Champaign County Budget is \$13,304,063 – 12.6% of the total FY2007 budget.

**ORDINANCE NO. 795**

**2007 ANNUAL TAX LEVY ORDINANCE**

**WHEREAS**, we the County Board of Champaign County, Illinois, have determined that for County purposes, it will be necessary to levy a tax in the total amount of \$23,255,507 on the real property and railroad property, in Champaign County, Illinois, for raising of monies for the several objects and purposes specified in the 2007 Annual Budget and Appropriation Ordinance,

**NOW, THEREFORE, BE IT ORDAINED** that there is hereby levied a tax in the amount of \$6,552,164 for the County General Corporate purposes;

\$ 112,835 for salaries and operating budget of the Board of Review  
\$ 587,175 for salaries and operating budget of the County Clerk's Office  
\$ 915,413 for salaries and operating budget of the Circuit Court  
\$4,802,630 for salaries and operating budget of the Correctional Center  
\$ 134,111 for salaries of the State's Attorney's Office.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax in the amount of \$866,900 for the purpose of purchasing insurance against any loss or liability which may be imposed upon the County, in accordance with 745 ILCS 10/9-107, said \$866,900 is exclusive of and in addition to those sums heretofore levied; and

\$412,000 levied for liability/property insurance/claims reserve  
\$454,900 levied for Worker Compensation and unemployment insurance/claims reserve.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$1,640,876 as the County Highway Tax, as provided in the Illinois Highway Code, being for the purpose of improving, repairing, maintaining, constructing, and reconstructing highways in this county required to be repaired, maintained, and constructed by the County in accordance with 605 ILCS 5/5-601, said sum raised to be placed in a separate fund known as the County Highway Fund, which \$1,640,876 is exclusive of and in addition to those sums heretofore levied; and

\$1,129,966 levied for Highway Department employee salaries  
\$ 353,505 levied for Highway Department employee fringe benefits  
\$ 100,000 levied for heavy equipment maintenance  
\$ 57,405 levied for heavy equipment purchases.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$832,372 as provided in the Illinois Highway Code, for the County Bridge Fund for expenditures

payable from the County Bridge Fund and for the purpose of constructing and repairing bridges, culverts, drainage structures or grade separations, including approaches thereto, on public roads in the County, required to be so constructed and repaired by the County under the Illinois Highway Code, in accordance with 605 ILCS 5/5-602, said sum of \$832,372 being exclusive of and in addition to those sums heretofore levied; and

\$832,372 levied for bridges and culverts construction match funds.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$3,066,658 for the purpose of providing community mental health facilities and services in Champaign County, pursuant to an election held November 7, 1972, authorizing a levy of a tax not to exceed 10 percent of the full assessed valuation, and amendments to the Community Mental Health Act, 405 ILCS 20/4, authorizing an increase to the maximum levy of tax not to exceed .15 percent of the full assessed valuation, said sum shall be placed into a special fund in the Champaign County Treasury to be designated as the "Community Mental Health Fund" and shall be used only for the purpose specified in the Illinois Compiled Statutes; said sum of \$3,066,658 is exclusive of and in addition to those sums heretofore levied; and

\$ 308,288 levied for Mental Health Board employee salaries  
\$ 82,246 levied for Mental Health Board employee fringe benefits  
\$2,676,124 levied for Mental Health grants to service providers.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$2,278,632 in accordance with an act entitled Illinois Municipal Retirement Fund Act, as amended, 40 ILCS 5/7-171, and being for the purpose of making county contributions to said Illinois Municipal Retirement Fund as required by law, said \$2,278,632 being exclusive of and in addition to those sums heretofore levied; and

\$2,278,632 levied for General Corporate Employer Retirement Costs.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$1,394,627 for the purpose of participation in the Federal Social Security Insurance Program and Federal Medicare Program, in accordance with 40 ILCS 5/21-110 to 5/21-110.1, said \$1,394,627 is exclusive of and in addition to those sums heretofore levied; and

\$1,394,627 levied for General Corporate Employer Social Security and Medicare.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$5,967 for the purpose of providing funds to pay expenses in the construction and maintenance of highways in the federal aid network or County highway network in accordance with 605 ILCS 5/5-603, and said sum of \$5,967 shall be placed in a separate fund known as the Matching Fund

and is exclusive of and in addition to those sums heretofore levied; and

\$5,967 levied for road improvement match funds.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$402,761 for the purpose of the County's share of the Cooperative Extension service programs, in accordance with 505 ILCS 45/8, said \$402,761 is exclusive of and in addition to those sums heretofore levied; and

\$402,761 levied for Cooperative Extension Education Programs.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$781,654 for the purpose of the County Health Fund in accordance with 70 ILCS 905/15 and 55 ILCS 5/5-25010 to 5-25011, said \$781,654 shall be held in a separate fund known as the County Health Fund and is exclusive of and in addition to those sums heretofore levied; and

\$318,446 levied for professional services contract with Champaign-Urbana Public Health District

\$463,208 levied for rebate to the Champaign-Urbana Public Health District.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$838,339 for the purpose of the County Nursing Home Fund in accordance with 55 ILCS 5/5-21001, said \$838,339 shall be held in a separate fund known as the Champaign County Nursing Home Fund, and is exclusive of and in addition to those sums heretofore levied; and

\$536,228 levied for Nursing Home Employer Retirement Costs

\$302,111 levied for Nursing Home Employer Social Security and Medicare.

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$1,594,369 for the purpose of paying the principal and interest due on Nursing Home Construction Bonds dated February 26, 2003, issued pursuant to County Board Resolution No. 4644 adopted February 6, 2003, said sum of \$1,594,369 is exclusive of and in addition to those sums heretofore levied; and

\$1,594,369 levied for bond principal/interest payments.


**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$3,000,188 for the purpose of providing facilities or services for the benefit of residents in Champaign County who are mentally retarded or under a developmental disability and who are not eligible to participate in any such program conducted under Article 14 of the School Code, pursuant to an election held November 2, 2004, authorizing a levy of a tax not to exceed .1

percent of the full assessed valuation, said sum shall be placed into a special fund in the Champaign County Treasury to be designated as the "Fund for Persons With a Developmental Disability" and shall be used only for the purpose specified in 55 ILCS 105; said sum of \$3,000,188 is exclusive of and in addition to those sums heretofore levied; and

\$2,796,621 levied for grants to service providers  
\$ 203,567 levied for professional services in administering grants.


**BE IT FURTHER ORDAINED** that the sums heretofore levied in the total amount of \$23,255,507 be raised by taxation upon property in this County and the County Clerk of Champaign County is hereby ordered to compute and extend upon the proper books of the County Collector for the said year, the sums heretofore levied for so much thereof as will not in the aggregate exceed the limit established by law on the assessed valuation as equalized for the year 2006.

**PRESENTED, PASSED, APPROVED, AND RECORDED** by the County Board of Champaign County, Illinois, on the 21<sup>st</sup> day of November, A.D. 2006 session.

  
\_\_\_\_\_  
Barbara Wysocki, Chair  
Champaign County Board

AYE 26 NAY 0 ABSENT 1

ATTEST:

  
\_\_\_\_\_  
Mark Shelden, County Clerk & ex-officio  
Clerk of the Champaign County Board

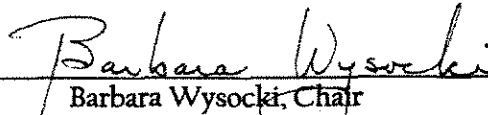
TRUTH IN TAXATION  
CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of the County of Champaign, Illinois, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth in Taxation Law" or the levy ordinance does not exceed 105% of the previous year's extension.

This certificate applies to the 2006 levy.

Date: November 21<sup>st</sup>, 2006.

PRESIDING OFFICER:



Barbara Wysocki, Chair  
Champaign County Board

**Champaign County FY2007 Levy/Rate Chart**

Based on Estimated 2006							
Equalized Assessed Valuation							\$3,059,007,069
% Change from 2005							9.21%
	RY05 EXTENDED LEVY	RY05 RATE	PROJECTED RY06 LEVY	PROJECTED RY06 RATE	\$ Inc	RATE LIMIT	% Increase-Levy
GENERAL CORP	\$6,280,091.66	0.2242	\$6,552,164	0.2142	\$ 272,072.34	0.2500	4.33%
IMRF	\$2,229,684.64	0.0796	\$2,278,632	0.0776	\$ 48,947.36		2.20%
SOCIAL SECURITY	\$1,338,931.23	0.0478	\$1,394,627	0.0466	\$ 55,695.77		4.16%
HIGHWAY	\$1,540,611.25	0.0550	\$1,640,876	0.0536	\$ 100,265.02	0.1000	6.51%
COUNTY BRIDGE	\$781,510.07	0.0279	\$832,372	0.0272	\$ 50,861.71	0.0500	6.51%
LIABILITY INSURANCE	\$565,824.49	0.0202	\$866,900	0.0283	\$ 301,075.51		53.21%
HIGHWAY FED. MATCH	\$5,602.22	0.0002	\$5,967	0.0002	\$ 364.60	0.0500	6.51%
EXTENSION EDUCATION	\$378,150.03	0.0135	\$402,761	0.0132	\$ 24,610.51	0.0300	6.51%
NURSING HOME	\$787,112.29	0.0281	\$838,339	0.0274	\$ 51,226.31	0.0300	6.51%
HEALTH	\$733,891.18	0.0262	\$781,654	0.0256	\$ 47,762.61	0.1000	6.51%
<b>TOTAL</b>	<b>\$14,641,409.06</b>	<b>0.5227</b>	<b>\$15,594,291</b>	<b>0.5140</b>	<b>\$ 952,881.75</b>		<b>6.51%</b>
MENTAL HEALTH	\$2,880,305.46	0.1015	\$3,066,658	0.0991	\$ 186,352.45		6.47%
NURSING HOME BONDS	\$1,606,160.49	0.0566	\$1,596,672	0.0522	\$ (9,488.49)		-0.59%
JAIL BOND	\$0.00	0.0000	\$0	0.0000	\$ -		
377 Board Levy	\$2,817,875.20	0.0993	\$3,000,188	0.0969	\$ 182,313.28	0.1000	6.47%
<b>TOTAL COUNTY LEVY</b>	<b>\$21,945,750.21</b>	<b>0.7801</b>	<b>\$23,257,810</b>	<b>0.7621</b>	<b>\$1,312,060</b>		
<b>2005 Assesed Valuation</b>							
	<b>\$2,801,111,358</b>						
			<b>Increase in Total Levy 2005 to 2006</b>				5.98%
			<b>Increase in Total Rate 2005 to 2006</b>				-2.31%
<i>Prepared by Debra Busey, County Administrator of Finance &amp; HR Management</i>							

\*Mental Health Rates projected on Equalized Assessed Valuation Less TIF Districts  
but not Enterprise Zones                   \$3,096,007,069  
New Construction                           \$89,268,300  
CPI Increase                                   3.4%

**COUNTY WIDE STAFFING BUDGET**

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
<b>REGIONAL PLANNING COMMISSION FUND - 075</b>					
		Chief Executive Officer	1	1	1
		Chief Financial Officer	1	1	1
		Planning and Development Director	1	1	1
		Social Services Director	1	1	1
		Transportation Engineering Manager	1	1	1
		Human Resources Director	1	1	1
		Fiscal Manager	1	1	1
		Economic Development Manager	1	1	1
		Community Development Manager	1	1	1
		Police Training Manager	1	1	1
		Associate Engineer	2	2	3
		Planner III	1	1	1
		Case Consultant	1	1	1
		Social Services Program Manager	2	2	3
		Planner II	2	2	2
		Case Manager III	2.5	2.5	2.5
		Case Manager II	8	7	6
		Case Manager I	1	0.5	0.5
		Economic Development Specialist II	1	1	1
		Community Development Specialist I	1	0	0
		Planner I	2	2	1
		Police Training Coordinator	1	1	1
		Fiscal Specialist III	0	1	1
		Fiscal Specialist II	3	2	2
		Community Services Worker	0.5	0	0
		Administrative Secretary	6	5	5
		Clerk Receptionist II	0	1	1
		Clerk Receptionist I	2	1	1
		<b><i>Regional Planning Commission Fund Total</i></b>	<b>46</b>	<b>42</b>	<b>42</b>
<b>GENERAL CORPORATE FUND - 080</b>					
	<b>County Board</b>	County Board Chair	0.5	1	1
	<b>080-010</b>	County Administrator	2	2	2
		Administrative Secretary	1	0	0
		<b><i>County Board Department Total</i></b>	<b>3.5</b>	<b>3</b>	<b>3</b>

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
	<b>Administrative Services 080-016</b>	Systems Administrator	1	1	1
		Senior Programmer/Analyst		1	1
		Programmer/Analyst	3	3	3
		Entry Level Programmer/Analyst	1	0	0
		Network Analyst/Financial Analyst	0	1	1
		Network Analyst	2	1	1
		Deputy County Administrator/HR	0	1	1
		Administrative Assistant/Salary Administration	1	1	1
		Payroll Accountant	0	0	1
		Insurance Specialist	1	1	1
		Microfilm Services Manager	1	1	1
		Buyer	1	1	1
		Administrative Secretary	3	3	3
		Receptionist	0.5	0.5	0.5
		<b>Administrative Services Department Total</b>	<b>14.5</b>	<b>15.5</b>	<b>16.5</b>
	<b>Auditor 080-020</b>	Auditor	1	1	1
		Accounting Manager	1	1	1
		Accountant	3	3	2.5
		Administrative Secretary	1	1	1
		<b>Auditor Department Total</b>	<b>6</b>	<b>6</b>	<b>5.5</b>
	<b>Board of Review 080-021</b>	Board of Review Member	3	3	3
		<b>Board of Review Department Total</b>	<b>3</b>	<b>3</b>	<b>3</b>
	<b>County Clerk 080-022</b>	County Clerk	1	1	1
		Chief Deputy County Clerk	1	1	1
		Tax Extension Specialist	1	1	1
		Lead Tax Extensions Specialist	1	1	1
		Senior Election Specialist	2	2	2
		Senior Vital Records Clerk	1	1	1
		Account Clerk	1	1	1
		Deputy County Clerk	7.3	6.3	6.3
		Technology Specialist	1	1	1
		Secretary	1	1	1
		<b>County Clerk Department Total</b>	<b>17.3</b>	<b>16.3</b>	<b>16.3</b>
	<b>Recorder 080-023</b>	Recorder	1	1	1
		Chief Deputy Recorder	1	1	1
		Senior Clerk	1	1	1
		Clerk	1	1	1

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
		<b><i>Recorder Department Total</i></b>	<b>4</b>	<b>4</b>	<b>4</b>
	<b>Supervisor of Assessments</b>	Supervisor of Assessments	1	1	1
	<b>080-025</b>	Chief Deputy Supervisor of Assessments	1	1	1
		Appraiser/Analyst	1	1	1
		Sales Analyst/Office Manager	1	1	1
		Tax Map Technician	1	1	1
		Clerk	3	3	3
		Receptionist/Clerk Typist	1	1	1
		<b><i>Supervisor of Assessments Department Total</i></b>	<b>9</b>	<b>9</b>	<b>9</b>
	<b>Treasurer</b>	Treasurer	1	1	1
	<b>080-026</b>	Chief Deputy Treasurer	1	1	1
		Senior Secretary	1	0	0
		Senior Administrative Secretary	0	1	1
		Account Clerk	2	2	2
		<b><i>Treasurer Department Total</i></b>	<b>5</b>	<b>5</b>	<b>5</b>
	<b>Circuit Clerk</b>	Circuit Clerk	1	1	1
	<b>080-030</b>	Chief Deputy Circuit Clerk	1	1	1
		Administrative Secretary	1	1	1
		Financial Manager	1	1	1
		Account Clerk	2	2	2
		Deputy Circuit Clerk	4	4	4
		Deputy Circuit Clerk/Translator	0	0	1
		Senior Legal Clerk	4	4	4
		Legal Clerk	17.5	15.5	14.5
		Supervisor	2	2	2
		<b><i>Circuit Clerk Department Total</i></b>	<b>33.5</b>	<b>31.5</b>	<b>31.5</b>
	<b>Circuit Court</b>	Court Administrator	1	1	1
	<b>080-031</b>	Executive Secretary	1	1	1
		Administrative Legal Secretary	1	1	1
		Court Clerk	12	12	12
		<b><i>Circuit Court Department Total</i></b>	<b>15</b>	<b>15</b>	<b>15</b>
	<b>Jury Commission</b>	Jury Clerk	0.5	0.5	1

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
	<b>080-032</b>	<b><i>Jury Commission Department Total</i></b>	<b>0.5</b>	<b>0.5</b>	<b>1</b>
	<b>Public Defender 080-036</b>	Public Defender	1	1	1
		1st Assistant Public Defender	1	1	1
		Senior Assistant Public Defender	7	7	8
		Assistant Public Defender	3	3	5
		Administrative Assistant	1	1	1
		Legal Secretary	3	3	3
		<b><i>Public Defender Department Total</i></b>	<b>16</b>	<b>16</b>	<b>19</b>
	<b>Sheriff 080-040</b>	Sheriff	1	1	1
		Chief Deputy	1	1	1
		Captain	1	1	1
		Lieutenant	3	3	3
		Sergeant	7	7	7
		Deputy Sheriff	40	40	40
		Evidence Property Officer	1	1	1
		Senior Executive Secretary	1	1	1
		Clerk	3.5	3	3
		Secretary	1	0	0
		Legal Secretary	2	2	2
		<b><i>Sheriff Department Total</i></b>	<b>61.5</b>	<b>60</b>	<b>60</b>
	<b>State's Attorney 080-041</b>	State's Attorney	1	1	1
		1st Assistant State's Attorney	1	1	1
		Lead Prosecutor	5	1	1
		Senior Assistant State's Attorney	7	12	12
		Assistant State's Attorney	4	4	4
		Senior State's Attorney Investigator	1	1	1
		Adult Diversion/Victim Witness Counselor	2	2	2
		Domestic Violence Advocate	1	1	1
		Paralegal to Domestic Violence	1	1	1
		Paralegal Collections Program	0	0	1
		Victim Witness Coordinator	1	1	1
		Senior Administrative Assistant	1	1	1
		Administrative Legal Secretary	7	8	9
		Legal Secretary	3.5	3	3
		Legal Secretary/Receptionist	1	1	1
		<b><i>State's Attorney Department Total</i></b>	<b>36.5</b>	<b>38</b>	<b>40</b>

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
	<b>Coroner 080-042</b>	Coroner	1	1	1
		Chief Deputy Coroner	1	1	1
		Deputy Coroner	1	1	2
		Senior Medical Secretary	1	1	1
		<b>Coroner Department Total</b>	<b>4</b>	<b>4</b>	<b>5</b>
	<b>Emergency Management Agency 080-043</b>	Coordinator of ESDA	1	0	0
		Director of EMA	0	1	1
		Administrative Aide	1	1	1
		<b>EMA Department Total</b>	<b>2</b>	<b>2</b>	<b>2</b>
	<b>Juvenile Detention Center 080-051</b>	Assistant Director of Court Services	1	1	0
		Superintendent	1	1	1
		Assistant Superintendent	5	6	6
		Court Services Officer	32	30	30
		Records Clerk	1	1	1
		<b>Juvenile Detention Center Department Total</b>	<b>40</b>	<b>39</b>	<b>38</b>
	<b>Court Services 080-052</b>	Director	1	1	1
		Administrative Officer	1	1	1
		Court Services Supervisor	3	3	3
		Senior Court Services Officer	8	8	5
		Court Services Officer	20	16	19
		Chief Administrative Probation Officer	1	1	1
		Senior Records Clerk	1	1	1
		Records Clerk	1	1	1
		<b>Court Services Department Total</b>	<b>36</b>	<b>32</b>	<b>32</b>
	<b>Public Properties 080-071</b>	Supervisor of Building Maintenance	1	1	1
		Supervisor of Grounds Maintenance	1	1	1
		Building Services Assistant	1	1	1
		Lead Skilled Trades	0	1	1
		Skilled Trades	3	2	2
		Senior Maintenance Worker	2	2	3
		Maintenance Worker	3	3	4

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
		Building & Grounds Maintenance Worker	2	2	2
		Lead Custodian	0	1	2
		Custodian	6.5	7.5	7.5
		<b><i>Public Properties Department Total</i></b>	<b>19.5</b>	<b>21.5</b>	<b>24.5</b>
	<b>Office on Zoning 080-077</b>	Director of Zoning & Enforcement	1	1	1
		Associate Planner	2	1	1
		Zoning Officer	1	1	1
		Planning & Zoning Technician	0	2	2
		Zoning Technician	1	0	0
		Administrative Secretary	0	1	1
		<b><i>Office on Zoning Department Total</i></b>	<b>5</b>	<b>6</b>	<b>6</b>
	<b>Circuit Clerk Support</b>	Deputy Circuit Clerk	1	1	1
	<b>080-130</b>	<b><i>Circuit Clerk Support Department Total</i></b>	<b>1</b>	<b>1</b>	<b>1</b>
	<b>Correctional Center 080-140</b>	Captain	1	1	1
		Lieutenant	4	4	4
		Sergeant	6	6	6
		Deputy Sheriff--Corrections	53	53	53
		Inmate Services Aide	1	0	0
		Program Coordinator	1	1	1
		Master Control Officer	9.5	9.5	9.5
		Transportation Officer	1	0	0
		Bailiff	2.5	2.5	2.5
		Court Security Officer	12	12	12
		Court Security Officer - Sgt	1	1	1
		Criminal Records Supervisor	1	1	1
		Clerk	7	6	6
		Visitation Clerk	2	2	2
		<b><i>Correctional Center Department Total</i></b>	<b>102</b>	<b>99</b>	<b>99</b>
	<b>State's Attorney Support Enforcement</b>	Senior Assistant State's Attorney	1	1	1
		Assistant State's Attorney	1	1	1

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
	<b>080-141</b>	Investigator	0.5	0.5	0.5
		Senior Administrative Legal Secretary	1	1	1
		Legal Secretary	2	2	2
		Legal Secretary/Receptionist	1	1	1
		<b>State's Attorney Support Enforcement Department Total</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>
<b>GENERAL CORPORATE FUND STAFFING TOTAL</b>			<b>441.3</b>	<b>433.8</b>	<b>442.8</b>
<b>NURSING HOME FUND - 081</b>					
	<b>Administration</b>	Nursing Home Administrator	1	1	1
	<b>081-410</b>	Asst. Administrator	1	1	1
		Director of Human Resources	1	1	1
		Comptroller	1	1	1
		Executive Secretary	1	0	0
		Senior Executive Secretary	0	1	1
		Personnel Records Officer	2	2	2
		Automated Information Systems Coordinator	1	1	1
		Accountant	1	1	1
		Intermediate Account Clerk	1	1	1
		Receptionist/Clerk Typist	4	4	4
	<b>Environmental Services</b>	Director of Environmental Services	1	1	1
	<b>081-415</b>	Clerk - Central Supply	1	1	1
		Housekeeper	9.5	12.5	12.5
		Intermediate Housekeeper	7.5	12.5	12.5
	<b>Laundry</b>	Laundry Supervisor	1	1	1
	<b>081-420</b>	Linen Service Worker	5.5	5.5	5.5
	<b>Maintenance</b>	Director of Maintenance	1	1	1
	<b>081-425</b>	Maintenance Worker	2.5	2.5	2.5
	<b>Medical Services</b>	Director of Nursing Services	1	1	1
	<b>081-430</b>	Assistant Director of Nursing Services	1	1	1
		Care Plan Coordinator	1	0	0
		Restorative Care Coordinator	0	1	1
		Asst. Care Plan Coordinator	1	0	0
		Medicare MDS Specialist	0	1	1
		Marketing/Admissions Coordinator	1	1	1
		Dental Hygenist	1	1	1

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
		Unit Manager	0	4	4
		Nursing Services Supervisor	3	0	0
		Shift Supervisor	0	4	4
		Clerk - Medical Records	1	1	1
		Licensed Practical Nurse	15	15	15
		Nurse Assistant	68	63	63
		Nurse Assistant - Team Leader	0	15	15
		Nurse Assistant - Trainee	4	4	4
		Registered Nurse	15.5	15.5	15.5
		Unit Secretary	2	2	2
	<b>Activities 081-440</b>	Director of Activities	1	1	1
		Assistant Activities Coordinator	1	1	1
		Activities Assistant	6	6	6
		Volunteer Coordinator	1	1	1
	<b>Social Services 081-441</b>	Director of Social Work Services	1	1	1
		Social Services Assistant	2	3	3
		Transportation Assistant	1	1	1
	<b>Restorative 081-445</b>	Physical Rehabilitation Aide	2	2	2
	<b>081-446</b>	Certified Occupational Therapy Assistant	1	1	1
	<b>Dietary 081-450</b>	Director of Food Services	1	1	1
		Assistant Director of Food Services	1	1	1
		Cook	5	5	5
		Food Service/Data Entry	1	1	1
		Food Service Supervisor/Cook	1	1	1
		Food Service Worker	25	25	25
		Kitchen Steward	1	1	1
	<b>Beauty Shop 081-455</b>	Beauty Operator	2.5	2.5	2.5
	<b>Adult Day Services 081-460</b>	Director of Adult Day Services	1	1	1
		Adult Day Service Assistant	7	7	7
		Adult Day Transportation Assistant	0.5	0	0
		Licensed Practical Nurse	1	1	1
	<b>Alzheimer's &amp; Related Disorders Unit (ARD) 081-462</b>	Licensed Practical Nurse	0	0	0
		Nurse Assistant	10	10	10

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>		
<b>Child Day Care 081-470</b>		Child Care Director	1	1	0		
		Child Care Teacher	5	5	0		
		Child Care Aide	0	0	0		
<b>NURSING HOME FUND STAFFING TOTAL</b>			<b>236.5</b>	<b>260</b>	<b>254</b>		
<b>County Highway 083-060</b>		Assistant County Engineer	1	1	1		
		Senior Engineer	3	3	3		
		Accountant	1	1	1		
		Highway Maintenance Supervisor	1	1	1		
		Highway Maintenance Worker	12	11	11		
		Certified Master Mechanic	1	2	2		
		Engineering Technician	1	1	1		
		Proportioning Technician	1	1	1		
		Highway Projects Accounting Assistant	1	1	1		
		Secretary	1	1	1		
		<b>County Highway Fund Total</b>			<b>23</b>	<b>23</b>	<b>23</b>
<b>County Motor Fuel Tax 085-060</b>		County Engineer	1	1	1		
		<b>County Motor Fuel Tax Fund Total</b>			<b>1</b>	<b>1</b>	<b>1</b>
<b>Mental Health Fund 090-053</b>		Executive Director	1	1	1		
		Accountant/Fiscal Manager	1	1	0		
		Business Unit Comptroller	0	0	1		
		Planning Analyst	1	1	0		
		Program Analyst	1	1	0		
		Associate Director Developmental Disabilities	0	0	1		
		Associate Director MH/Substance Abuse	0	0	1		
		Senior Secretary	1	1	0		
		Administrative Compliance Specialist	0	0	1		
		<b>Mental Health Fund Total</b>			<b>5</b>	<b>5</b>	<b>5</b>
		<b>Animal Control</b>		Administrator	0.5	0	0

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
<b>091-047</b>		Animal Control Director	1	0	0
		Animal Control Director/Administrator	0	1	1
		Deputy Administrator/Veterinarian	0	0.5	0.5
		Animal Control Warden	1	3	3
		Kennel Worker	2.5	2.5	2.5
		Senior Clerk	1	1	1
		Clerk	1	1	1
		<b>Animal Control Fund Total</b>	<b>7</b>	<b>9</b>	<b>9</b>
<b>Law Library Fund</b>		Clerk	1	1	0.5
<b>092-074</b>		<b>Law Library Fund Total</b>	<b>1</b>	<b>1</b>	<b>0.5</b>
<b>HEAD START FUND - 104</b>					
		Head Start Director	1	1	1
		Family Services Specialist	1	0	0
		Family Advocate	11	11	11
		Teacher	22	21.3	21.3
		Pre-K Teacher	2.5	3.4	3.4
		Teacher Aide	18.7	18.7	18.7
		Home Base Teacher	3	4	4
		Cook	2.7	2.7	2.7
		Cook Aide	0	0	0
		Receptionist (Head Start)	2.7	2.5	2.5
		Bus Driver	4.6	4.6	4.6
		Child Development Manager	1	1	1
		Family Services Manager	1	1	1
		Special Services Manager	1	1	1
		Child Development Specialist	3.7	3.7	3.7
		Family Services Specialist	1	0	0
		Transportation/Facility Manager	1	1	1
		Home Base Supervisor	1	0	0
		Assistant Child Development Specialist	2.5	2.5	2.5
		Family Child Care Mentor	2	2	2
		Special Services Assistant	2	2	2
		<b>Head Start Fund Totals</b>	<b>85.4</b>	<b>83.4</b>	<b>83.4</b>
<b>Court Automation Fund</b>		Programmer/Analyst	1	1	0
<b>613-030</b>		<b>Court Automation Fund Total</b>	<b>1</b>	<b>1</b>	<b>0</b>

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
	<b>Recorder Automation</b>	Clerk	2.5	2.5	2.5
<b>614-023</b>		<b>Recorder Automation Fund Total</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
	<b>Child Support Fund</b>	Legal Clerk	1	1	1
<b>617-030</b>		<b>Child Support Fund Total</b>	<b>1</b>	<b>1</b>	<b>1</b>
	<b>County Clerk Automation</b>	Deputy County Clerk	0.5	0.5	0.5
<b>670-022</b>		<b>County Clerk Automation Fund Total</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
	<b>Court Document Storage</b>	Supervisor of Records	1	1	1
<b>671-030</b>		Legal Clerk	2	2	2
		<b>Court Document Storage Fund Total</b>	<b>3</b>	<b>3</b>	<b>3</b>
	<b>Domestic Violence Prosecution Grant</b>	Senior Assistant State's Attorney	1	0	0
<b>673-041</b>		Assistant State's Attorney	1	0	0
		Domestic Violence Advocate	1	0	0
		Administrative Legal Secretary	1	1	0
		Investigator	0.5	0	0
		<b>Domestic Violence Prosecution Grant Total</b>	<b>4.5</b>	<b>1</b>	<b>0</b>
	<b>Victim Advocacy Grant</b>	Victim Advocacy Program Director	1	1	1
<b>675-041</b>		<b>Victim Advocacy Grant Total</b>	<b>1</b>	<b>1</b>	<b>1</b>
	<b>Children's Advocacy Center</b>	Executive Director	1	1	1
<b>679-179</b>		Case Manager	1	1	1
		<b>Children's Advocacy Center Fund Total</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>Fund</b>	<b>Department</b>	<b>Position Title</b>	<b>FY 2005 FTE's</b>	<b>FY 2006 FTE's</b>	<b>FY 2007 FTE's</b>
	<b>Defense Services ICJIA Grant</b>	Senior Assistant Public Defender	1	1	0
		<b><i>Defense Services Grant Fund Total</i></b>	<b><i>1</i></b>	<b><i>1</i></b>	<b><i>0</i></b>
	<b>684-036</b>				
	<b>GIS Consortium Fund</b>				
	<b>850</b>	GIS Manager	1	1	1
		GIS Specialist	1	1	1
		GIS Technician	4	3	3
		<b><i>GIS Consortium Fund Totals</i></b>	<b><i>6</i></b>	<b><i>5</i></b>	<b><i>5</i></b>
<b><i>TOTAL ALL COUNTY STAFFING</i></b>			<b><i>868.7</i></b>	<b><i>876.2</i></b>	<b><i>875.7</i></b>

## FY2007 Champaign County Salary Ranges for Non-Bargaining Positions

\*Market pricing considerations require that individuals in these positions be paid as if they were in the next higher grade

<u>Grade</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>	<u>Position</u>
M	\$30.95	\$40.19	\$49.52	County Administrator County Engineer Director of Court Services and Probation First Assistant State's Attorney Public Defender
L	\$28.47	\$35.59	\$42.71	Assistant Director of Court Services & Probation Court Administrator First Assistant Public Defender Lead Prosecutor
K	\$25.28	\$31.60	\$37.92	*Accounting Manager Chief Deputy County Clerk Director - Zoning & Enforcement Senior Assistant Public Defender Senior Assistant State's Attorney Superintendent - JDC Supervisor of Assessments Supervisor of Building Maintenance
J	\$22.04	\$27.55	\$33.06	Animal Control Director *Assistant County Engineer Assistant Public Defender Assistant State's Attorney Associate Planner - Zoning Deputy County Administrator/Human Resources Senior Administrative Assistant *Senior Programmer/Analyst *Senior State's Attorney Investigator Supervisor of Grounds Maintenance *Systems Administrator
I	\$19.30	\$24.12	\$28.95	Accountant/Payroll Administrative Assistant--Public Defender Administrative Assistant/Salary Administration Adult Diversion/Victim-Witness Counselor *Assistant Superintendent - JDC *Chief Administrative Probation Officer Chief Deputy Circuit Clerk Chief Deputy Supervisor of Assessments Chief Deputy Treasurer Coordinator of ESDA *Court Services Supervisor - Adult Services *Court Services Supervisor - IPS Services *Court Services Supervisor - Juvenile Services Criminal Records Supervisor

## FY2007 Champaign County Salary Ranges for Non-Bargaining Positions

\*Market pricing considerations require that individuals in these positions be paid as if they were in the next higher grade

I (continued)				*Deputy Administrator (Veterinarian) Executive Director - CAC Highway Maintenance Supervisor *Network Analyst/Financial Analyst Program Coordinator - Corrections *Programmer/Analyst *Senior Engineer
H	\$16.56	\$20.70	\$24.84	Accountant/Accounts Payable Accountant/Fixed Assets Accountant - Highway Board of Review Member Building Services Assistant Chief Deputy Coroner Chief Deputy Recorder Domestic Violence Advocate *Engineer Financial Manager Insurance Specialist *Network Analyst Paralegal to Domestic Violence Senior Executive Secretary Victim Advocacy Program Director Victim/Witness Coordinator Zoning Officer
G	\$14.69	\$18.36	\$22.04	Appraiser/Analyst Case Manager - CAC Executive Secretary Sales Analyst/Office Manager Technology Specialist Zoning Technician
F	\$12.88	\$16.10	\$19.32	Administrative Secretary Administrative Legal Secretary Investigator
E	\$10.92	\$13.65	\$16.38	Administrative Secretary - Circuit Clerk Secretary
D	\$9.75	\$12.19	\$14.63	Bailiff
C	\$8.16	\$10.20	\$12.24	Bailiff - Part Time

**FY2007 SALARIES FOR COUNTY BOARD**

County Board Chair (annual salary + \$45 per diem/meeting)	\$28,274
Committee Chair	\$45/meeting
Board Members	\$45/meeting

**FY2007 SALARIES FOR COUNTY-WIDE ELECTED OFFICIALS**

Auditor	Michael Frerichs	\$58,546
Circuit Clerk	Linda S. Frank	\$64,909
Coroner	Duane Northrup	\$58,546
County Clerk	Mark Shelden	\$75,109
Recorder	Barb Frasca	\$58,546
Sheriff	Dan Walsh	\$93,920
State's Attorney	Julia Rietz	\$154,987 (A)
Superintendent, Regional Office of Education	Judy Pacey	(B)
Treasurer	Dan Welch	\$75,109

(A) \$103,841 is reimbursed by the State of Illinois

(B) Salary set and paid by the State of Illinois

## **GLOSSARY**

**ACCRUAL** - The recognition of revenue when earned or expenses when incurred regardless of when cash is received or disbursed.

**ACTUAL** - The actual figures in the budget document are year-end actual totals for the fiscal year preceding the current year.

**AFSCME** - American Federation of State, County and Municipal Employees. The union which represents the bargaining units consisting of certain clerical employees, maintenance employees, custodial employees, highway employees, non-deputized employees of the Champaign County Sheriff, deputy coroners, animal control employees, and nursing home employees.

**APPROPRIATION** - Authorization granted by the County Board to make expenditures and to incur obligations for specific purposes, usually limited in amount.

**APPROPRIATION ORDINANCE** - The ordinance adopted by the county Board establishing the legal authority to obligate and expend resources.

**ASSESSED VALUTION** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**BALANCED BUDGET** – A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

**BOND** - A written promise to pay a specified sum of money, called principal, at a specified maturity date along with periodic interest paid at a specified percentage of the outstanding principal. A bond is usually used for long-term debt.

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

**BUDGET MESSAGE** – Included in the opening section of the budget, the county Administrator's letter of Transmittal provides the County Board with a general summary of important budget issues.

**BUDGET YEAR** - A term used in the budget formulation process to refer to the fiscal year for which the budget is being considered.

**CAFR** - Comprehensive Annual Financial Report.

**CAPITAL** - Purchase price (per item) is \$1,000 or more, and have a useful economic lifetime of more than one year; or assets of any value, if the nature of the item under consideration is such that it must be controlled for custodial purposes as a fixed asset.

**CAPITAL EXPENDITURES** - The expenditure function which includes all capital asset purchases.

**CAPITAL IMPROVEMENTS** – A nonrecurring project including, but not limited to, construction of, and major alterations, remodeling or repair of physical facilities, buildings, county highways, bridges, fixed equipment, and landscaping.

**COMMODITIES** - Expenditures relating to the purchase of supplies, including office, maintenance, medical and service supplies, food, gas and oil, books, and computer equipment less than \$1,000.

**CONTRACTUAL SERVICES** - Expenditures relating to the purchase of services, including telephone, utilities, consultants, educational training, and other professional services provided by another agency or private firm.

**C-U** - Champaign-Urbana

**CURRENT YEAR** - A budget term used in the budget formulation process to refer to the fiscal year immediately preceding the budget year under consideration.

**DEBT SERVICE** – The annual payment of principal, interest and handling charges on the County's bonded indebtedness.

**DEPARTMENT** – A major organizational unit of the County which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

**EMA** - Emergency Management Agency.

**ENCUMBRANCES** - Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. The use of encumbrances is designed to prevent overspending and permits officials to be certain of how much money is available for new commitments.

**EQUALIZED ASSESSED VALUATION (EAV)** – The assessed value multiplied by the State equalization factor to yield the value of property from which the property tax rate is calculated after deducting exemptions and the value of tax increment financing districts and enterprise zones.

**ESTIMATE** – Revenue and expenditure estimates for the current fiscal year which are developed as part of the budget preparation process.

**EXPENSE CODE** – A set of number which, in accordance with an overall system for classifying accounts, indicates the fund, department, and category to which a good or service is expended.

**FEES** – A general term used for any charge associated with providing a service or permitting an activity.

**FINANCIAL POLICIES** – General and specific guidelines adopted by the County Board on an annual basis that govern budget preparation and administration.

**FINES** – Revenue which includes monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty.

**FISCAL YEAR** – The time period designated by the County Board identifying the beginning and ending period for recording financial transactions. The County of Champaign’s fiscal year is December 1 to November 30.

**FOP** – Fraternal Order of Police. The union that represents the bargaining units which include commissioned deputy sheriffs, correctional officers, court security officers, and court services officers.

**FRINGE BENEFITS** - Expenditures for the Illinois Municipal Retirement Fund, FICA, health insurance, life insurance, worker’s compensation and unemployment.

**FULL-TIME EQUIVALENT (FTE) POSITIONS** – One person’s work year (1.0 FTE) totals 2080 hours for commissioned, maintenance and nursing home employees; and totals 1950 hours for general clerical and office positions employees. FTE’s are therefore the number of positions based on total number of hours worked, rather than number of individuals working those hours.

**FUND** – A fund is the basic accounting unit; it is a self-balancing accounting entity with revenues and expenditures which are segregated for the purpose of carrying our specific programs in accordance with County policies and certain applicable State and Federal laws. For fund types, see the Budgetary Basis and Fund Structure section of this document.

**FUND BALANCE** – The excess of the assets of a fund over its liabilities and reserves. A negative fund balance is sometimes called a deficit.

**GIS** – Geographic Information System. An organized collection of computer hardware, software and geographic data designed to capture, store, update, manipulate, analyze and display all forms of geographically referenced information.

**GOALS** – A broad overview result to be achieved to eliminate a problem or meet a need.

**GRANT** – A giving of funds for a specific purpose.

**IMRF** – Illinois Municipal Retirement Fund. The retirement system established for public employees in the State of Illinois.

**INTER-FUND TRANSFER** – Transfers made from one fund to another to reimburse or pay for specific services rendered or to more generally support the activities of another fund.

**INTERGOVERNMENTAL REVENUE** – Revenue received from another government for general or specific purposes.

**LINE ITEM BUDGET** – A budget that lists detailed expenditure categories separately along with the budgeted amounts for each expenditure category. The County maintains line item detail for financial reporting and control purposes, and includes this detail in the Annual Budget Document.

**LONG TERM DEBT** – Debt with a maturity of more than one year after the date of issuance.

**METCAD** – Metropolitan Computer Aided Dispatch. An intergovernmental agency established to provide dispatching services for several area governments.

**MISSION** – A broad statement of the overall goal or purpose assigned to a particular department or fund.

**OBJECTIVES** – A statement describing the current services and functions a department or fund performs on an ongoing basis.

**PERFORMANCE INDICATORS** – Statistical measures that are collected to show the means by which individual department objectives are attained.

**PERSONNEL COSTS** – Salaries and wages paid for services performed by employees of the County, and fringe benefit costs associated with these services.

**PROPERTY TAX EXTENSION LIMITATION LAW (PTELL also known as TAX CAPS) -**

**PROPERTY TAX LEVY** – The total amount of taxes imposed by a governmental unit on the basis of property.

**PROPERTY TAX RATE** – The amount of tax stated in terms of a unit of the tax base (e.g., one cent per \$100 of taxable assessed valuation is written 0.0100).

**U-C** – Urbana-Champaign.

**REVENUE** – Funds that the County receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**TAX INCREMENT FINANCING (TIF)** – A tax incentive designed to attract business investment by the dedication of property and sales tax revenue from the redevelopment area (TIF District) to finance development-related costs in that district.

**TAX INCREMENT FINANCING DISTRICT (TIF DISTRICT)** – A district established by local government as a redevelopment area in which tax increment financing is used.