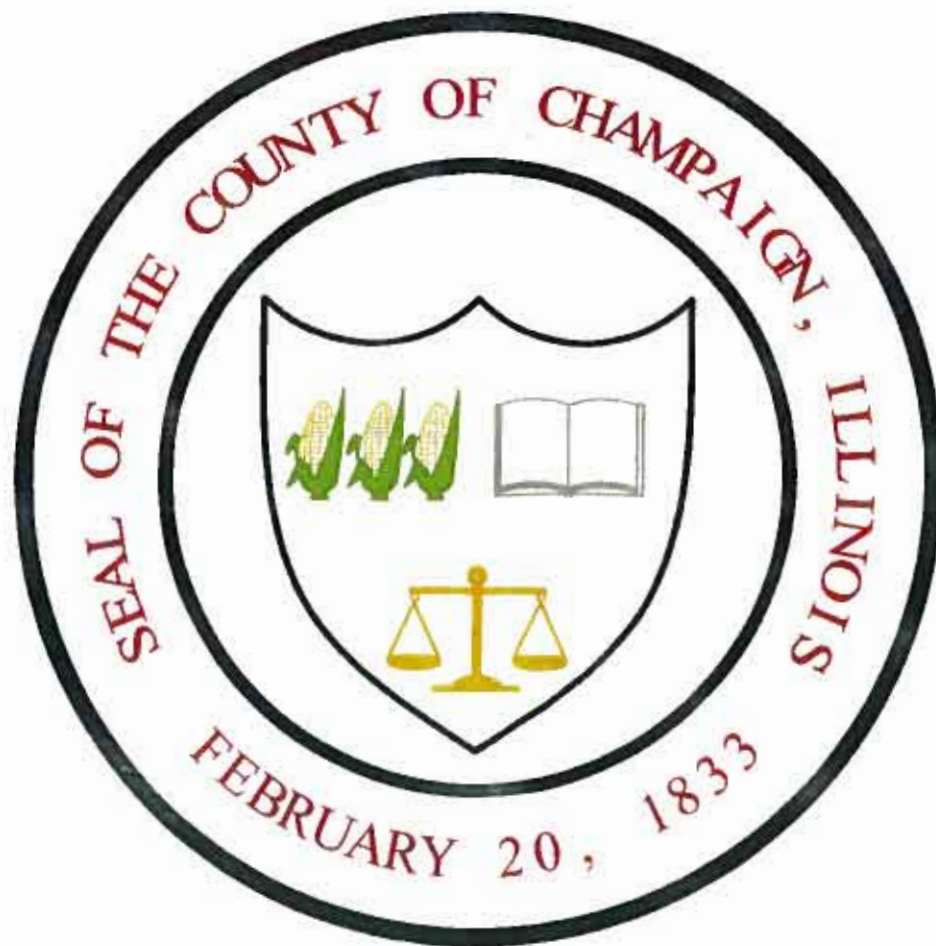


Champaign County FY2009 BUDGET

SUMMARY SECTION



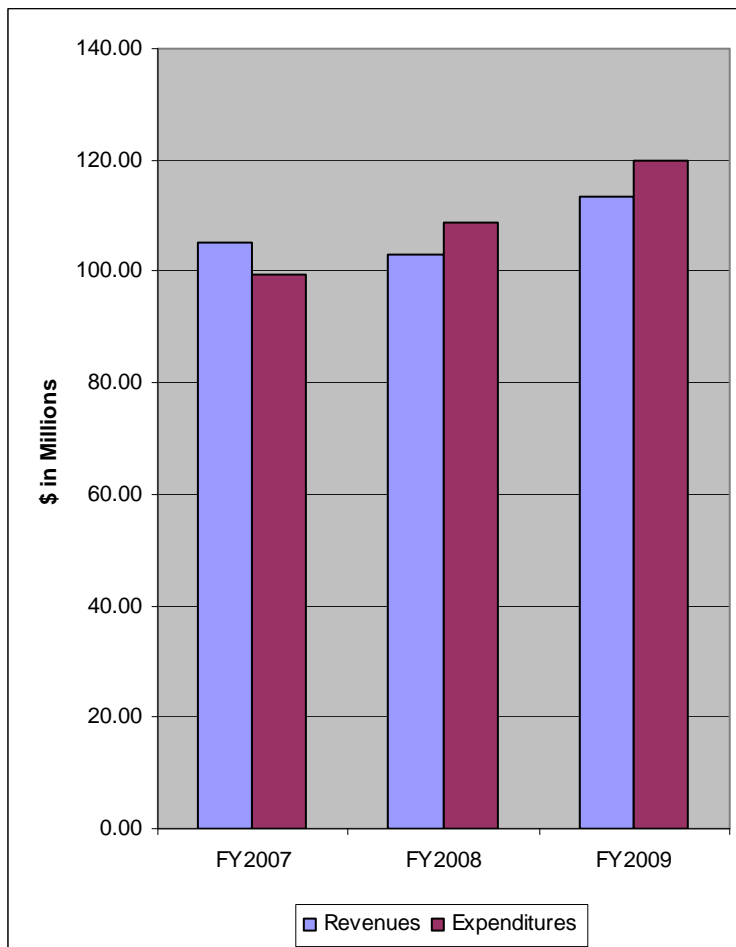


FY2009 BUDGET SUMMARY

Champaign County's total **FY2009 Budget** is set at **\$119,995,576 in Expenditure** and **\$113,386,489 in Revenue**. This budget has been developed by the County's elected officials and department heads, and initial review with the County Administrator of Finance. The County Board conducted annual legislative budget hearings in August, and the FY2009 budget is presented to the County Board in October, with approval of the final budget by the Board on November 20, 2008.

REVENUES and EXPENDITURES FOR ALL FUNDS

This section summarizes revenues and expenditures for all County funds. The following chart shows revenues and expenditures for actual FY2007, current FY2008 (projected), and the budget for FY2009.



FY2007 revenues were up due to receipt of a \$7.5 million bond issue in that year. FY2009 revenue reflects an \$11 million increase over the projected budget for FY2008. \$9.6 million of this revenue increase is in State and Federal Grants, with the budgeted increases in grant funding anticipated to grants managed by the Regional Planning Commission and Head Start Funds.



FY2009 BUDGET SUMMARY

FY2009 expenditures represent an \$11 million increase over FY2008. As with the revenue increases, it is important to note that \$8.9 million of the total \$11 million increase in expenditure in the FY2009 budget falls within the RPC and Head Start Fund budgets.

The significant expenditure increases are in personnel and services. Personnel costs increase \$6.68 million, a total of 13.5%. This reflects a 65% increase to personnel costs for the RPC and Head Start Funds, and a 7% increase for all remaining county funds. Similarly, the services expenditures increase \$5.99 million in FY2009, a total of 18.2%. This reflects a 50% increase to services costs for the RPC and Head Start Funds, and a 6.4% increase for all remaining county funds.

The following tables provide summary of revenues by source and expenditures by classification over the three year period; and fund balances by fund type for the FY2009 budget year.

Summary of Revenue and Expenditure

	FY2007 Actual	FY2008 Projected	FY2009 Budget
	(\$		
Revenues (by source)	<i>million)</i>	(\$ million)	(\$ million)
Property Taxes	23.75	25.04	26.57
Sales & Income Taxes	19.36	20.99	21.69
Licenses & Permits	1.78	1.81	2.04
State & Federal Grants	20.30	22.89	32.54
Local Government Reimbursement	2.82	2.96	3.41
Fees & Fines	14.48	12.61	13.84
Miscellaneous*	8.62	8.99	7.37
Inter-fund Revenue	13.94	7.58	5.93
Total Revenues	105.05	102.87	113.39
Expenditures (by classification)			
Personnel	48.79	49.42	56.11
Commodities	4.21	4.37	5.07
Services	28.33	32.86	38.87
Capital	8.32	11.85	9.57
Debt	4.96	5.47	6.13
Inter-fund Expenditure	4.80	5.01	4.24
Total Expenditures	99.41	108.98	119.99

*Miscellaneous includes rents and royalties, investment income, sale of fixed assets,



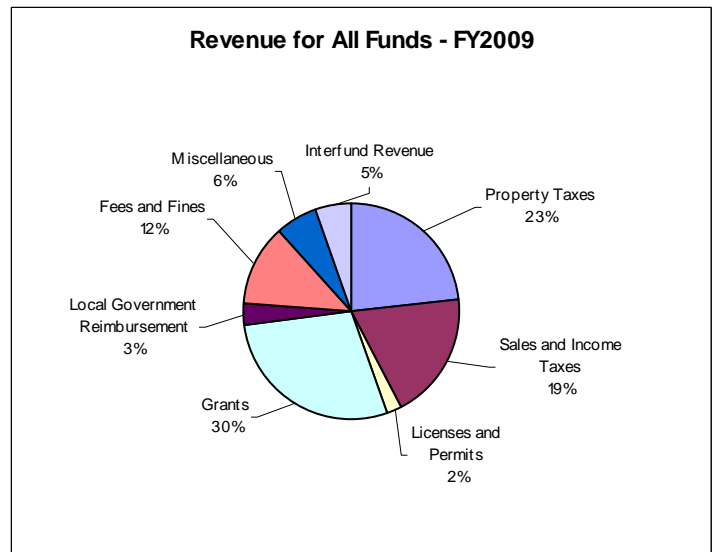
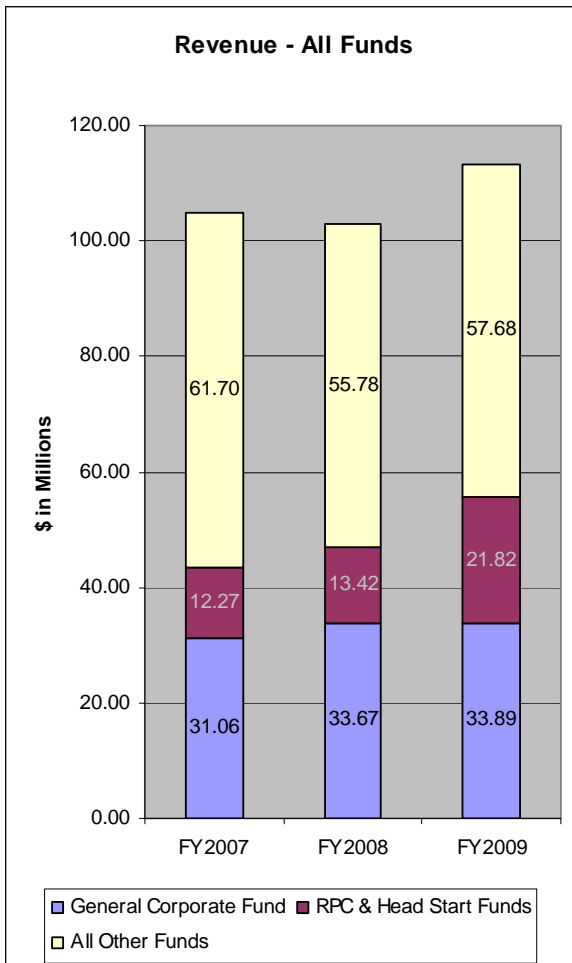
FY2009 BUDGET SUMMARY

FY2009 Summary of Revenues, Expenditures and Balances by Fund Type

Fund Type	Beginning Balance	Budgeted Revenue	Budgeted Expenditure	Ending Balance
	(\$ million)	(\$ million)	(\$ million)	(\$ million)
General Corporate	3.77	33.89	33.89	3.77
Special Revenue	32.33	53.37	55.11	30.59
Debt Service	1.54	2.86	2.80	1.60
Capital Projects	6.34	0.14	5.30	1.17
Enterprise	0.64	16.69	16.10	1.23
Internal Service	1.03	6.44	6.79	0.68
Total All Funds	45.65	113.39	119.99	39.04

REVENUE HIGHLIGHTS

The County's FY2009 Budget is comprised of a variety of revenue sources. The major revenue sources for the County are: Property Taxes, the County's Sales and Income Taxes; and Federal Grants.





FY2009 BUDGET SUMMARY

PROPERTY TAX

The total FY2009 property tax levy is budgeted at \$25,992,149 – a 6.3% increase over the FY2008 property tax levy of \$24,450,941.

Champaign County is subject to the Property Tax Extension Limitation Law (PTELL), pursuant to 35 ILCS 200/18-185. *The County Board's policy for the calculation of property tax for FY2009 as stated in Resolution No. 6533 is that the property tax rates shall be calculated in accordance with the Property Tax Extension Limitation Law, with the goal of maintaining the Champaign County FY2008 rate of 0.7389.*

The FY2009 total growth in the Equalized Assessed Valuation (EAV) is projected at 6.75%, and the CPI factor utilized in administering the Property Tax Extension Limitation Law formula is 4.1%. Under PTELL, the growth in the County's aggregate levy, excluding the levies for Mental Health, Developmental Disabilities Board and debt obligations, is 6.78%. When the Mental Health, Developmental Disabilities and Nursing Home Bond levies are added, the total increase in levy to be collected by the Champaign County Board in FY2009 is 6.3%, a total increase of \$1,541,208.

Although the total property tax dollars to be collected in FY2009 increases, the County's tax rate decreases 0.35%. The County's tax rate will go from 0.7389/hundred dollars of assessed value to 0.7363/hundred dollars of assessed value.

Each of the levies within the County's aggregate levy received growth based upon the PTELL calculation with the following exceptions:

General Corporate Levy – The General Corporate levy was given priority and will receive a 9.18% or \$682,012 increase over FY2008. The growth allowed under the PTELL calculation was 6.78% or \$616,178. The additional \$65,834 was appropriated from the growth that would have been allowed the IMRF, Social Security and Extension Education levies.

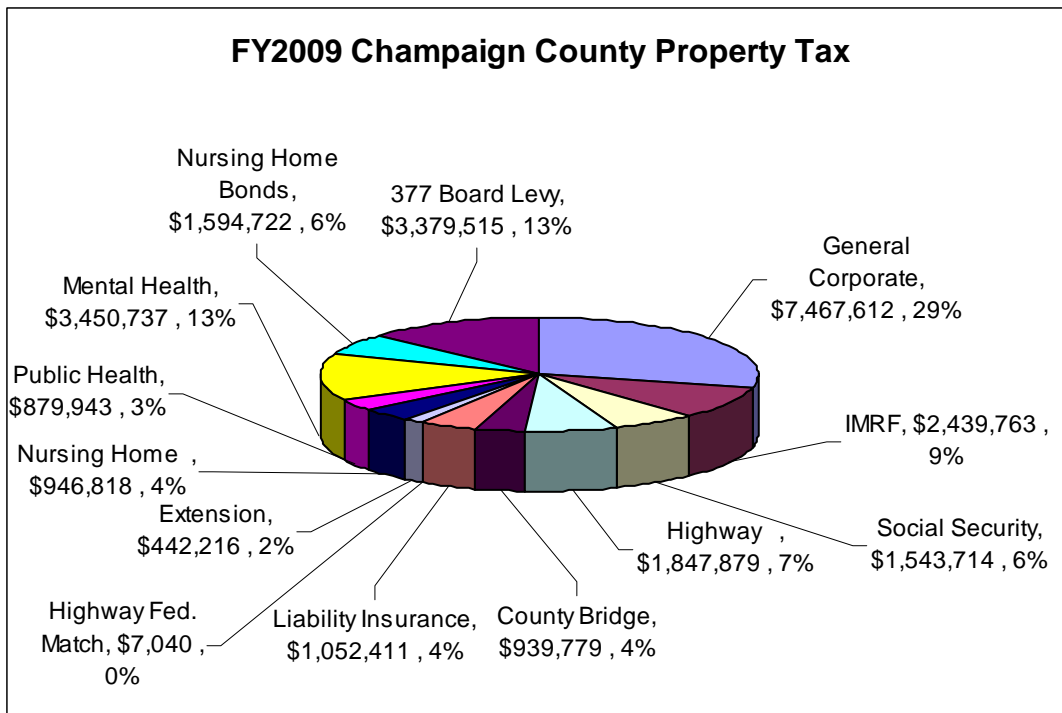
IMRF Levy – The IMRF levy required only a 1.53% or \$36,839 increase, with the balance of growth for this levy appropriated to the General Corporate Levy.

Social Security Levy – The Social Security levy required only a 5.01% or \$73,612 increase, with the balance of growth for this levy appropriated to the General Corporate Levy.

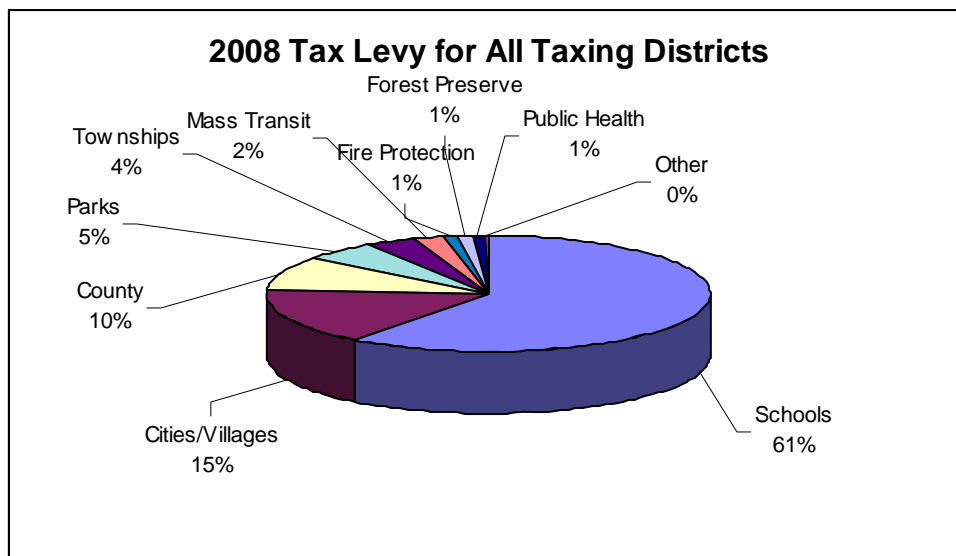
Extension Education – Extension Education was granted a 4% increase equaling \$28,842. The balance of growth allowed under PTELL for Extension Education was appropriated to the General Corporate levy.



FY2009 BUDGET SUMMARY



While the County Collector/Treasurer collects property taxes for all taxing districts in Champaign County – a total of \$250,000,000 in FY2008, only 10% of the average taxpayer’s property tax bill is money paid to the County. The following chart shows the distribution of property taxes to the various types of taxing districts:



SALES and INCOME TAXES

Sales and income taxes represent 19% of the total revenue for Champaign County. With the exception of the Motor Fuel Tax, these revenues are dedicated to the General Corporate Fund and the County’s general operating expenses. *The County’s policy with regard to the FY2009*



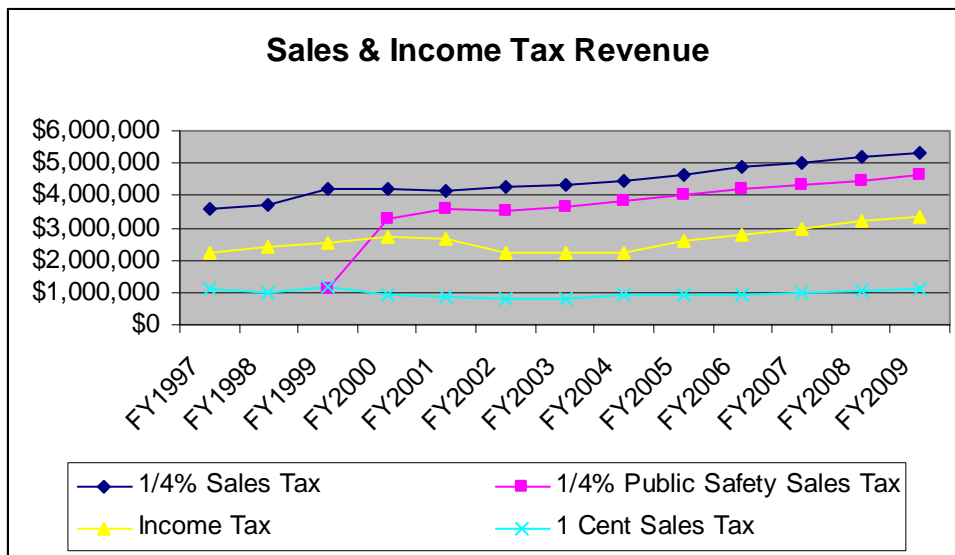
FY2009 BUDGET SUMMARY

revenue projection as stated in Resolution No. 6533 is that the revenues are estimated by an objective, analytical process, wherever practical.

The 1 cent sales tax is collected in the unincorporated areas of the County. It tends to be reflective of the economy of the agricultural community. In the first three quarters of FY2008, this sales tax has increased 14.4% over FY2007; and FY2007 reflected a 5.7% increase over FY2006. The increase in both of these years was far and above the level of growth to the county-wide ¼ cent taxes. The FY2009 budget is conservatively projected with a 3% increase.

Income tax reflected positive steady growth from 1993 through 2001, and then dropped 16.5% in 2002, and effectively remained flat in 2003 and 2004. In FY2005 income tax rebounded with a 16.75% increase over FY2004. Positive growth continued in FY2006 with an increase of 9%; in FY2007 an increase of 5%; and through the first three quarters of FY2008 an increase of 7.5%. The FY2009 budget anticipates a stabilizing trend, with anticipated growth of 4%.

The County-wide quarter cent sales taxes have historically maintained consistent and stable growth. The average annual growth rate is 3.8%. The FY2009 budget is projected with 3% increase over the total expected to be received in FY2008.

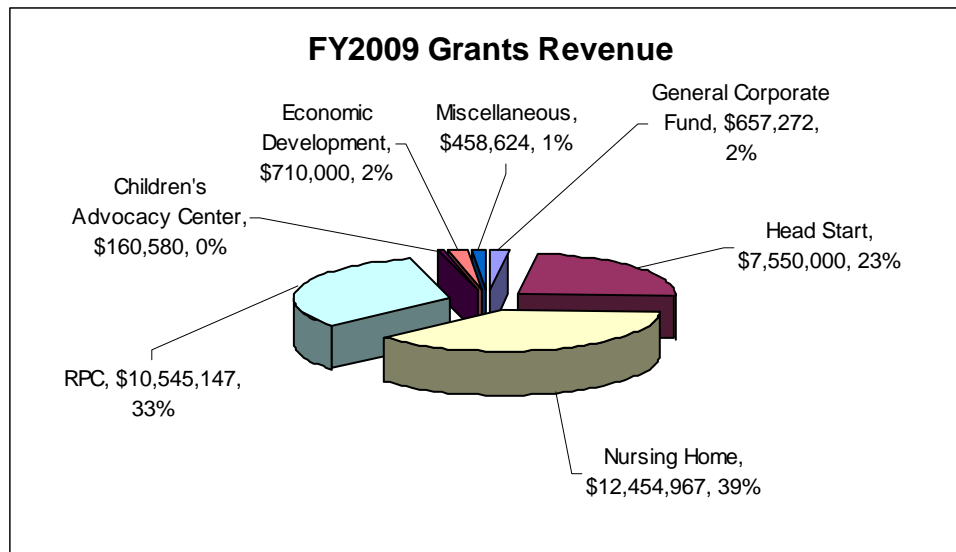


FEDERAL GRANTS

Federal Grants represent 30% of the County's total revenue, and primarily support the Champaign County Head Start Program and the Champaign County Nursing Home through Medicare and Medicaid funding.



FY2009 BUDGET SUMMARY



Designated as federal grant funds, Medicare and Medicaid funding for the Nursing Home actually represent federal reimbursement of funds awarded based on the resident population served at the Champaign County Nursing Home. Medicaid is federal funding for the state welfare system that pays for services provided to residents who meet relevant income guidelines; Medicare A is a federal government rehabilitation program for the elderly which pays for specific rehabilitation services; and Medicare B is the federal government rehabilitation and medical supply reimbursement program for eligible residents of the Nursing Home.

The County Board's policy with regard to grant funds as stated in Resolution No. 6533 is as follows:

The Champaign County Board supports efforts to pursue grant revenues to provide or enhance County mandated and non-mandated services and capital needs. Activities which are, or will be, recurring shall be initiated with grant funds only if one of the following conditions are met: (a) the activity or service can be terminated in the event the grant revenues are discontinued; or (b) the activity should, or could be, assumed by the County (or specific fund) general and recurring operating funds. Departments are encouraged to seek additional sources of revenue to support the services prior to expiration of grant funding. Grant approval shall be subject to the terms and conditions of Champaign County Ordinance Number 635.

FEES and FINES

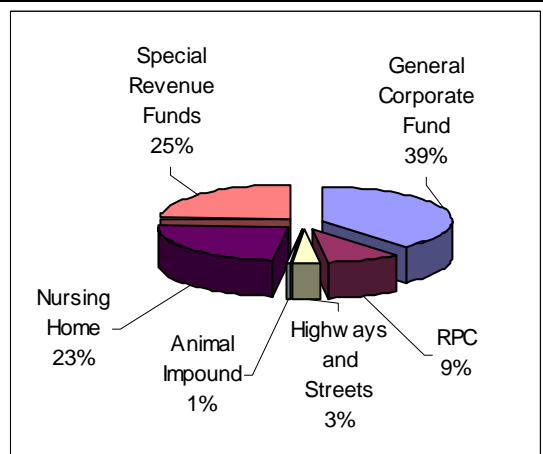
Fees and fines revenues constitute 13% of the County's total revenue. The total fees and fines revenues are projected to be \$13,835,411 for FY2009.



FY2009 BUDGET SUMMARY

FY2009 Fees & Fines Revenue

General Corporate Fund	\$5,372,400
RPC	\$1,273,646
Highways and Streets	\$455,000
Animal Impound	\$71,000
Nursing Home	\$3,236,243
Special Revenue Funds	\$3,427,122

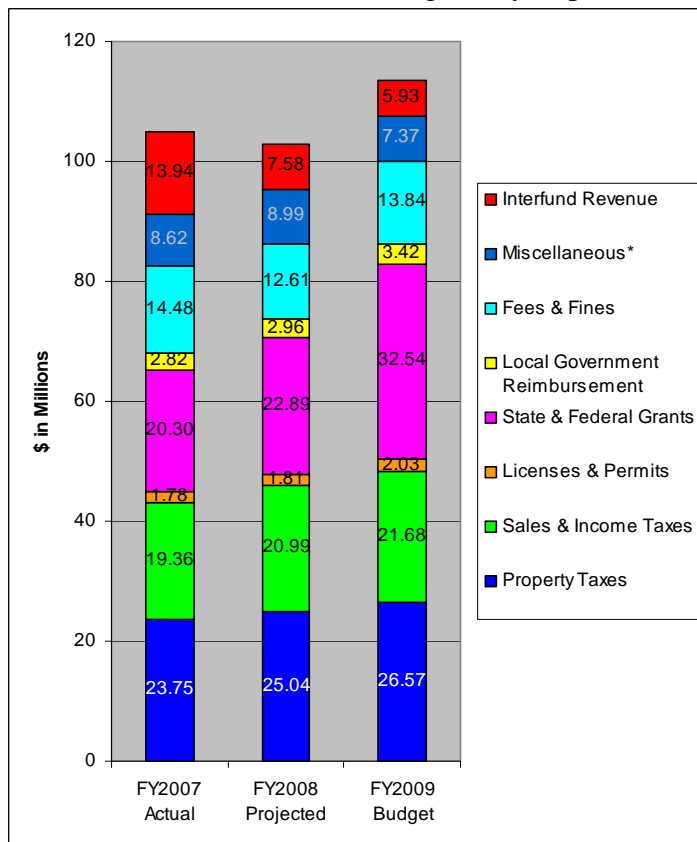


MISCELLANEOUS

Miscellaneous revenues include revenues from vending machines, jail commissary, sale of surplus, parking fees, rents and royalties, gifts and donations, and employee and municipality contributions for health insurance.

REVENUE SUMMARY

As demonstrated herein, Champaign County's revenues are diverse, which lends greater stability when one of those revenues is negatively impacted.

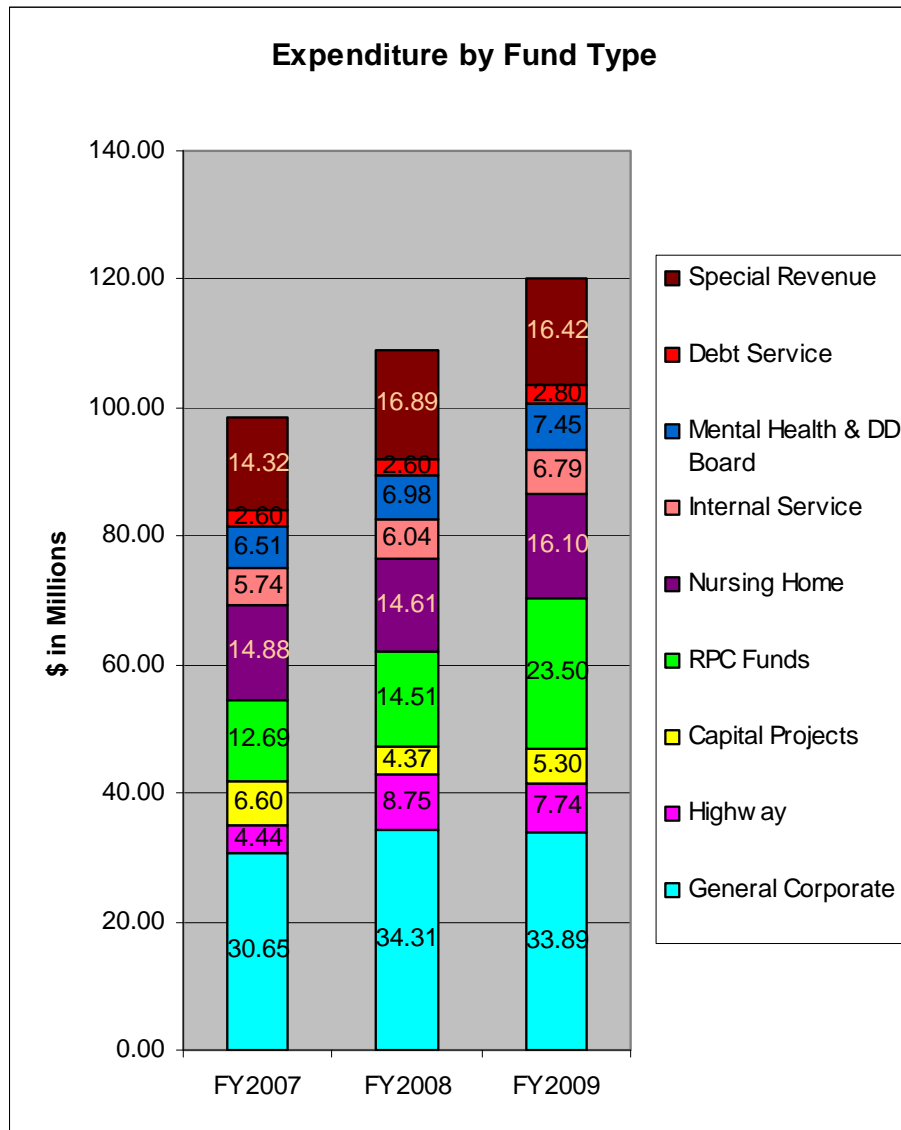




FY2009 BUDGET SUMMARY

EXPENDITURE HIGHLIGHTS

As mandated by state and federal guidelines, the budget is created through the establishment of various funds, specific to areas of operations and corresponding revenue requirements. Most expenditures and revenues are not directly tied together. The following chart illustrates expenditures over a three-year period:



The General Corporate Fund represents the largest area of County expenditure. The change in the General Corporate Fund from FY2008 to FY2009 is a 1.23% decrease. This decrease is attributable to one-time expenditures in the FY2008 General Corporate Fund budget - \$2.7



FY2009 BUDGET SUMMARY

million in a capital building remodeling project. If the one-time expenditure is subtracted out, the actual recurring costs expenditure budget in FY2009 reflects a 6% increase over FY2008.

The Highway Funds spike in FY2008 with the expenditure of funds to complete the Highway Fleet Maintenance Facility construction project. The expenditure budget drops in FY2009 by almost 11%, but is still substantially higher than FY2007 due to road construction projects scheduled to be completed in FY2009.

Capital Projects Funds increase 21.5% in FY2009 – tied directly to the Courthouse exterior renovation and Clock and Bell Tower restoration project.

RPC Funds increase 62% with the FY2009 budget. RPC budgets excess expenditure to accommodate for overlapping grant years.

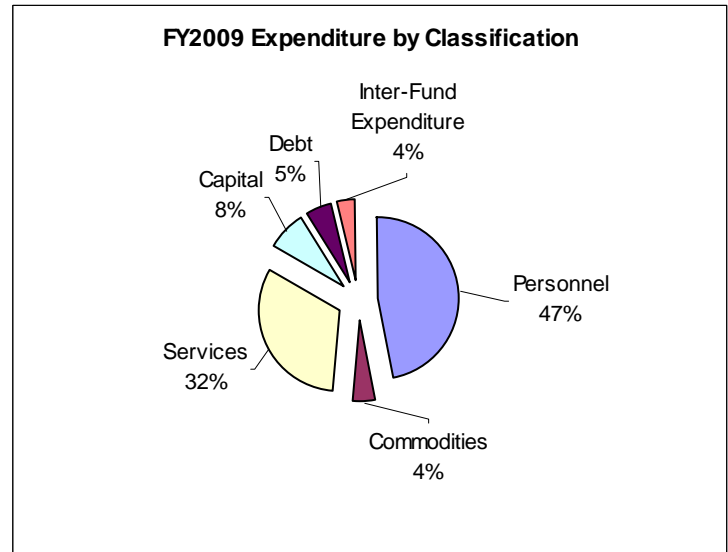
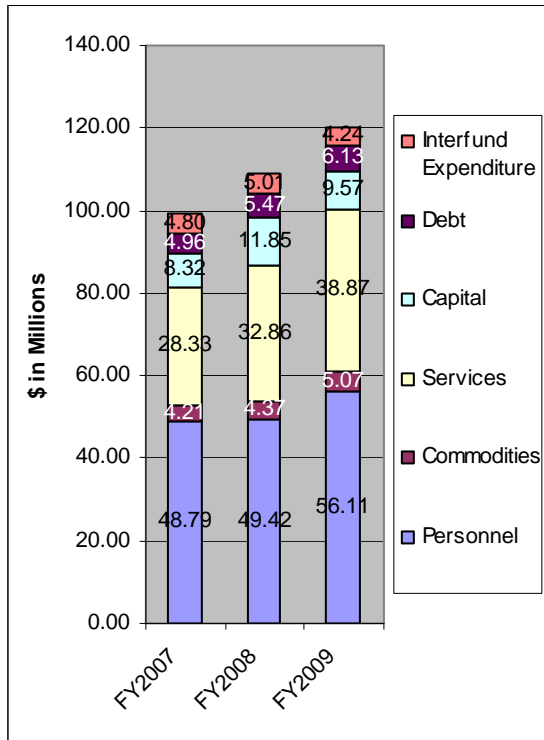
The Nursing Home FY2009 budget increases 10.2% as a result of anticipated increased census; Internal Service funds increase 12.4% as a result of increases in health insurance budgets; Mental Health and Developmental Disabilities budgets increase 6.7%; Debt Service increases 7.5%; and Special Revenue Funds decrease 3%.

	FY2007	FY2008	FY2009
<i>Expenditure by Fund Type</i>			
	<i>(\$millions)</i>	<i>(\$ millions)</i>	<i>(\$ millions)</i>
General Corporate	30.65	34.31	33.89
Highway	4.44	8.75	7.74
Capital Projects	6.60	4.37	5.30
RPC Funds	12.69	14.51	23.50
Nursing Home	14.88	14.61	16.10
Internal Service	5.74	6.04	6.79
Mental Health & DD Board	6.51	6.98	7.45
Debt Service	2.60	2.60	2.80
Special Revenue	14.32	16.89	16.42



FY2009 BUDGET SUMMARY

The following charts demonstrate expenditures by classification of expense:



Personnel expenditures, which include salaries, health insurance, IMRF, Social Security, Worker’s Compensation and Unemployment, constitute the largest portion of all County expenditures, followed by services and capital. The FY2009 budget represents a 13.5% increase over the FY2008 Projected expense for personnel.

Changes to other classifications of expenditure in FY2009 include the following: commodities increase 16%; services increase 18.3%; debt increases 12%; capital decreases 19.2% and inter-fund expenditure decreases 15.4%.

CHAMPAIGN COUNTY BUDGET – SUMMARY TABLE

FY2009	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$3,768,905	\$32,333,258	\$1,538,623	\$6,337,308	\$643,444	\$1,026,351	\$45,647,889
Revenues	\$33,888,038	\$53,369,812	\$2,857,953	\$137,865	\$16,689,164	\$6,443,657	\$113,386,489
Expenditures	\$33,888,038	\$55,112,378	\$2,797,490	\$5,304,387	\$16,103,795	\$6,789,488	\$119,995,576
Ending Fund Balance	\$3,768,905	\$30,590,692	\$1,598,605	\$1,170,786	\$1,228,813	\$680,520	\$39,038,321

FY2008	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$3,312,500	\$36,177,049	\$1,487,864	\$9,353,957	\$773,772	\$945,530	\$52,050,672
Revenues	\$34,766,412	\$43,280,665	\$2,653,172	\$1,321,000	\$14,481,264	\$6,089,985	\$102,592,498
Expenditures	\$34,310,007	\$47,124,456	\$2,602,213	\$4,365,658	\$14,611,592	\$6,039,954	\$109,053,880
Ending Fund Balance	\$3,768,905	\$32,333,258	\$1,538,623	\$6,337,308	\$643,444	\$1,026,351	\$45,647,889

FY2007	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$2,972,175	\$32,592,444	\$1,424,715	\$7,627,183	\$688,374	\$861,493	\$46,166,384
Revenues	\$30,990,265	\$41,555,152	\$2,663,955	\$8,356,879	\$14,964,685	\$5,821,267	\$104,352,203
Expenditures	\$30,649,940	\$37,970,547	\$2,600,806	\$6,601,704	\$14,879,287	\$5,737,230	\$98,439,514
Ending Fund Balance	\$3,312,500	\$36,177,049	\$1,487,864	\$9,353,957	\$773,772	\$945,530	\$52,050,672

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
General Corporate Fund - 080				
Beginning Balance	\$2,972,175	\$3,312,500	\$3,312,500	\$3,768,905
Revenues	\$30,990,265	\$33,651,282	\$34,766,412	\$33,888,038
Expenditures	\$30,649,940	\$33,651,292	\$34,310,007	\$33,888,038
Ending Balance	\$3,312,500	\$3,312,490	\$3,768,905	\$3,768,905
<u>SPECIAL REVENUE FUNDS</u>				
Regional Planning Commission Fund - 075				
Beginning Balance	\$14,023	\$938,894	\$938,894	\$177,340
Revenues	\$7,472,005	\$12,821,465	\$9,129,080	\$14,006,193
Expenditures	\$6,547,134	\$12,527,150	\$9,890,634	\$14,597,821
Ending Balance	\$938,894	\$1,233,209	\$177,340	-\$414,288
Tort Immunity Fund - 076				
Beginning Balance	-\$42,387	-\$151,408	-\$151,408	-\$170,504
Revenues	\$868,493	\$989,740	\$989,740	\$1,055,711
Expenditures	\$977,514	\$989,629	\$1,008,836	\$1,055,224
Ending Balance	-\$151,408	-\$151,297	-\$170,504	-\$170,017
County Highway Fund - 083				
Beginning Balance	\$432,100	\$639,055	\$639,055	\$434,685
Revenues	\$2,460,351	\$2,464,793	\$2,369,793	\$2,567,879
Expenditures	\$2,253,396	\$2,469,267	\$2,574,163	\$2,502,732
Ending Balance	\$639,055	\$634,581	\$434,685	\$499,832
County Bridge Fund - 084				
Beginning Balance	\$2,019,464	\$1,956,565	\$1,956,565	\$964,903
Revenues	\$981,177	\$969,338	\$980,338	\$1,019,779
Expenditures	\$1,044,076	\$1,363,000	\$1,972,000	\$1,003,300
Ending Balance	\$1,956,565	\$1,562,903	\$964,903	\$981,382
County Motor Fuel Tax Fund - 085				
Beginning Balance	\$6,642,540	\$8,715,219	\$8,715,219	\$7,721,888
Revenues	\$3,212,926	\$3,105,655	\$3,206,655	\$3,107,882
Expenditures	\$1,140,247	\$3,906,781	\$4,199,986	\$4,236,601
Ending Balance	\$8,715,219	\$7,914,093	\$7,721,888	\$6,593,169

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
Illinois Municipal Retirement Fund - 088				
Beginning Balance	\$1,320,346	\$1,585,096	\$1,585,096	\$1,559,428
Revenues	\$2,644,220	\$3,623,748	\$3,562,048	\$3,595,326
Expenditures	\$2,379,470	\$3,618,128	\$3,587,716	\$3,590,074
Ending Balance	\$1,585,096	\$1,590,716	\$1,559,428	\$1,564,680
County Public Health Fund - 089				
Beginning Balance	\$542,992	\$462,788	\$462,788	\$495,262
Revenues	\$1,269,772	\$1,335,861	\$1,372,857	\$1,322,802
Expenditures	\$1,349,976	\$1,349,522	\$1,340,383	\$1,360,176
Ending Balance	\$462,788	\$449,127	\$495,262	\$457,888
Mental Health Fund - 090				
Beginning Balance	\$1,327,385	\$1,411,265	\$1,411,265	\$1,441,571
Revenues	\$3,314,745	\$3,500,548	\$3,527,976	\$3,796,052
Expenditures	\$3,230,865	\$3,500,548	\$3,497,670	\$3,796,052
Ending Balance	\$1,411,265	\$1,411,265	\$1,441,571	\$1,441,571
Animal Control Fund - 091				
Beginning Balance	\$53,887	\$53,115	\$53,115	\$4,859
Revenues	\$467,809	\$474,106	\$480,146	\$499,956
Expenditures	\$468,581	\$525,412	\$528,402	\$568,763
Ending Balance	\$53,115	\$1,809	\$4,859	-\$63,948
Law Library Fund - 092				
Beginning Balance	\$112,620	\$134,266	\$134,266	\$141,607
Revenues	\$82,952	\$66,225	\$77,725	\$92,150
Expenditures	\$61,306	\$67,662	\$70,384	\$94,462
Ending Balance	\$134,266	\$132,829	\$141,607	\$139,295
Highway Federal Aid Match Fund - 103				
Beginning Balance	\$288,165	\$309,510	\$309,510	\$329,929
Revenues	\$21,345	\$21,342	\$20,419	\$22,040
Expenditures	\$0	\$0	\$0	\$0
Ending Balance	\$309,510	\$330,852	\$329,929	\$351,969

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
Head Start Fund - 104				
Beginning Balance	\$646,079	\$577,978	\$577,978	\$982,603
Revenues	\$5,071,587	\$7,664,915	\$4,286,301	\$7,762,750
Expenditures	\$5,139,688	\$7,582,528	\$3,881,676	\$7,643,535
Ending Balance	\$577,978	\$660,365	\$982,603	\$1,101,818
Capital Equipment Replacement Fund - 105				
Beginning Balance	\$1,118,553	\$1,089,351	\$1,089,351	\$732,606
Revenues	\$550,180	\$443,921	\$182,350	\$138,943
Expenditures	\$579,382	\$589,538	\$539,095	\$111,205
Ending Balance	\$1,089,351	\$943,734	\$732,606	\$760,344
Public Safety Sales Tax Fund - 106				
Beginning Balance	\$5,304,180	\$5,669,710	\$5,669,710	\$5,079,710
Revenues	\$4,647,651	\$4,831,155	\$4,734,162	\$4,823,871
Expenditures	\$4,282,121	\$4,570,073	\$5,324,162	\$5,046,355
Ending Balance	\$5,669,710	\$5,930,792	\$5,079,710	\$4,857,226
Geographic Information System Fund - 107				
Beginning Balance	\$548,287	\$554,804	\$554,804	\$374,096
Revenues	\$331,584	\$317,000	\$298,582	\$301,650
Expenditures	\$325,067	\$564,774	\$479,290	\$352,641
Ending Balance	\$554,804	\$307,030	\$374,096	\$323,105
Developmental Disability Fund - 108				
Beginning Balance	\$1,507,035	\$1,556,211	\$1,556,211	\$1,523,628
Revenues	\$3,050,380	\$3,177,930	\$3,171,776	\$3,399,515
Expenditures	\$3,001,204	\$3,136,912	\$3,204,359	\$3,399,515
Ending Balance	\$1,556,211	\$1,597,229	\$1,523,628	\$1,523,628
Social Security Fund- 188				
Beginning Balance	\$588,936	\$542,679	\$542,679	\$589,443
Revenues	\$2,303,180	\$2,402,070	\$2,385,795	\$2,409,288
Expenditures	\$2,349,437	\$2,402,070	\$2,339,031	\$2,409,288
Ending Balance	\$542,679	\$542,679	\$589,443	\$589,443

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
Economic Development Loan Fund - 475				
Beginning Balance	\$5,683,318	\$5,493,387	\$5,493,387	\$5,368,187
Revenues	\$362,662	\$1,434,500	\$167,500	\$1,077,500
Expenditures	\$552,593	\$896,200	\$292,700	\$703,500
Ending Balance	\$5,493,387	\$6,031,687	\$5,368,187	\$5,742,187
Working Cash Fund - 610				
Beginning Balance	\$377,714	\$377,714	\$377,714	\$377,714
Revenues	\$18,738	\$12,000	\$11,000	\$11,000
Expenditures	\$18,738	\$12,000	\$11,000	\$11,000
Ending Balance	\$377,714	\$377,714	\$377,714	\$377,714
County Clerk Surcharge Fund - 611				
Beginning Balance	\$0	\$232	\$232	\$232
Revenues	\$2,492	\$4,000	\$2,500	\$10,000
Expenditures	\$2,260	\$4,000	\$2,500	\$10,000
Ending Balance	\$232	\$232	\$232	\$232
Sheriff Drug Forfeitures - 612				
Beginning Balance	\$59,822	\$86,118	\$86,118	\$90,085
Revenues	\$39,901	\$26,000	\$37,700	\$31,700
Expenditures	\$13,605	\$35,769	\$33,733	\$33,621
Ending Balance	\$86,118	\$76,349	\$90,085	\$88,164
Court Automation Fund - 613				
Beginning Balance	\$371,787	\$341,167	\$341,167	\$354,814
Revenues	\$194,484	\$200,000	\$180,000	\$180,000
Expenditures	\$225,104	\$199,353	\$166,353	\$145,153
Ending Balance	\$341,167	\$341,814	\$354,814	\$389,661
Recorder's Automation Fund - 614				
Beginning Balance	\$584,312	\$636,228	\$636,228	\$612,903
Revenues	\$246,996	\$208,000	\$213,000	\$215,000
Expenditures	\$195,080	\$261,021	\$236,325	\$305,896
Ending Balance	\$636,228	\$583,207	\$612,903	\$522,007

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
Child Support Service Fund - 617				
Beginning Balance	\$400,959	\$458,929	\$458,929	\$508,182
Revenues	\$80,397	\$75,000	\$73,000	\$70,000
Expenditures	\$22,427	\$84,598	\$23,747	\$61,348
Ending Balance	\$458,929	\$449,331	\$508,182	\$516,834
Probation Services Fund - 618				
Beginning Balance	\$803,483	\$855,974	\$855,974	\$816,274
Revenues	\$339,078	\$264,000	\$272,000	\$284,000
Expenditures	\$286,587	\$361,300	\$311,700	\$295,900
Ending Balance	\$855,974	\$758,674	\$816,274	\$804,374
Tax Sale Automation Fund - 619				
Beginning Balance	\$51,978	\$58,835	\$58,835	\$66,328
Revenues	\$28,378	\$22,300	\$25,000	\$25,000
Expenditures	\$21,521	\$24,271	\$17,507	\$36,571
Ending Balance	\$58,835	\$56,864	\$66,328	\$54,757
State's Attorney Drug Forfeitures Fund - 621				
Beginning Balance	\$3,639	\$3,552	\$3,552	\$3,702
Revenues	\$26,155	\$25,000	\$25,000	\$25,000
Expenditures	\$26,242	\$25,000	\$24,850	\$25,000
Ending Balance	\$3,552	\$3,552	\$3,702	\$3,702
Property Tax Interest Fee Fund - 627				
Beginning Balance	\$146,072	\$100,487	\$100,487	\$100,487
Revenues	\$56,415	\$41,000	\$49,100	\$49,000
Expenditures	\$102,000	\$40,000	\$49,100	\$49,100
Ending Balance	\$100,487	\$101,487	\$100,487	\$100,387
Election Assistance/Accessibility Grant Fund - 628				
Beginning Balance	\$19,015	\$23,326	\$23,326	\$23,326
Revenues	\$19,667	\$20,000	\$100,000	\$100,000
Expenditures	\$15,356	\$15,000	\$100,000	\$100,000
Ending Balance	\$23,326	\$28,326	\$23,326	\$23,326

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
Courthouse Museum Fund - 629				
Beginning Balance	\$1,204	\$1,254	\$1,254	\$1,304
Revenues	\$50	\$50	\$50	\$50
Expenditures	\$0	\$0	\$0	\$0
Ending Balance	\$1,254	\$1,304	\$1,304	\$1,354
Jail Commissary Fund - 658				
Beginning Balance	\$244,739	\$256,886	\$256,886	\$264,333
Revenues	\$113,198	\$99,000	\$31,923	\$31,000
Expenditures	\$101,051	\$79,870	\$24,476	\$24,950
Ending Balance	\$256,886	\$276,016	\$264,333	\$270,383
County Jail Medical Costs Fund - 659				
Beginning Balance	\$39,522	\$72,236	\$72,236	\$82,036
Revenues	\$33,978	\$35,000	\$32,000	\$32,000
Expenditures	\$1,264	\$22,200	\$22,200	\$22,000
Ending Balance	\$72,236	\$85,036	\$82,036	\$92,036
County Clerk Automation Fund - 670				
Beginning Balance	\$93,372	\$94,527	\$94,527	\$101,911
Revenues	\$37,627	\$26,000	\$25,000	\$24,000
Expenditures	\$36,472	\$56,965	\$17,616	\$86,990
Ending Balance	\$94,527	\$63,562	\$101,911	\$38,921
Court Document Storage Fund - 671				
Beginning Balance	\$678,527	\$670,398	\$670,398	\$523,154
Revenues	\$208,314	\$213,000	\$190,000	\$185,000
Expenditures	\$216,443	\$456,751	\$337,244	\$356,333
Ending Balance	\$670,398	\$426,647	\$523,154	\$351,821
Court Services Drug Forfeitures Fund - 672				
Beginning Balance	\$1,853	\$1,926	\$1,926	\$0
Revenues	\$73	\$60	\$24	\$0
Expenditures	\$0	\$2,480	\$1,950	\$0
Ending Balance	\$1,926	-\$494	\$0	\$0

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
Victim Advocacy Grant Fund - 675				
Beginning Balance	\$610	\$2,302	\$2,302	\$2,315
Revenues	\$42,603	\$43,077	\$42,247	\$44,133
Expenditures	\$40,911	\$42,394	\$42,234	\$43,830
Ending Balance	\$2,302	\$2,985	\$2,315	\$2,618
Solid Waste Management Fund - 676				
Beginning Balance	\$73,349	\$72,306	\$72,306	\$70,295
Revenues	\$5,395	\$4,336	\$4,100	\$4,900
Expenditures	\$6,438	\$6,111	\$6,111	\$5,675
Ending Balance	\$72,306	\$70,531	\$70,295	\$69,520
Juvenile Intervention Services Fund - 677				
Beginning Balance	\$22,081	\$22,621	\$22,621	\$18,121
Revenues	\$935	\$500	\$500	\$500
Expenditures	\$395	\$5,000	\$5,000	\$5,000
Ending Balance	\$22,621	\$18,121	\$18,121	\$13,621
Child Advocacy Center Fund - 679				
Beginning Balance	\$27,734	\$15,670	\$15,670	\$8,167
Revenues	\$192,712	\$217,199	\$218,700	\$202,410
Expenditures	\$204,776	\$223,008	\$226,203	\$203,852
Ending Balance	\$15,670	\$9,861	\$8,167	\$6,725
Juvenile Information Sharing System Grant Fund - 681				
Beginning Balance	-\$879	\$2,823	\$2,823	\$6,373
Revenues	\$17,754	\$14,000	\$14,000	\$11,872
Expenditures	\$14,052	\$14,000	\$10,450	\$11,872
Ending Balance	\$2,823	\$2,823	\$6,373	\$6,373
Juvenile Offender Equipment Grant - 682				
Beginning Balance	\$453	\$79	\$79	\$79
Revenues	\$6	\$0	\$0	\$0
Expenditures	\$380	\$0	\$0	\$0
Ending Balance	\$79	\$79	\$79	\$79

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
Drug Courts Program - 685				
Beginning Balance	\$35	\$71	\$71	\$71
Revenues	\$81,453	\$43,123	\$63,111	\$31,500
Expenditures	\$81,417	\$43,123	\$63,111	\$31,500
Ending Balance	\$71	\$71	\$71	\$71
Sheriff Live-scan Equipment Grant - 686				
Beginning Balance	\$756	\$856	\$856	\$856
Revenues	\$100	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
Ending Balance	\$856	\$856	\$856	\$856
GIS Consortium - 850				
Beginning Balance	\$381,048	\$368,411	\$368,411	\$432,368
Revenues	\$441,935	\$463,735	\$509,987	\$579,692
Expenditures	\$454,572	\$566,150	\$446,030	\$552,775
Ending Balance	\$368,411	\$265,996	\$432,368	\$459,285
Delinquency Prevention Grant - 109				
Beginning Balance	\$101,736	\$113,636	\$113,636	\$116,587
Revenues	\$213,299	\$214,529	\$217,480	\$222,768
Expenditures	\$201,399	\$214,529	\$214,529	\$222,768
Ending Balance	\$113,636	\$113,636	\$116,587	\$116,587
<u>DEBT SERVICE FUNDS</u>				
1995 Jail Bond Debt Service Fund - 071				
Beginning Balance	\$7,269	\$7,616	\$7,616	\$7,131
Revenues	\$347	\$0	\$200	\$200
Expenditures	\$1,012,698	\$1,015,813	\$1,015,298	\$1,015,625
Transfers In	\$1,012,698	\$1,014,813	\$1,014,813	\$1,015,625
Ending Balance	\$7,616	\$6,616	\$7,131	\$7,331
2003 Series Nursing Home Debt Service Fund - 074				
Beginning Balance	\$1,417,446	\$1,480,248	\$1,480,248	\$1,531,492
Revenues	\$1,650,910	\$1,638,159	\$1,638,159	\$1,639,722
Expenditures	\$1,588,108	\$1,586,915	\$1,586,915	\$1,579,940
Ending Balance	\$1,480,248	\$1,531,492	\$1,531,492	\$1,591,274

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
2007B Series Highway Facility Debt Service Fund - 350				
Beginning Balance	\$0	\$12	\$12	\$166,270
Revenues	\$5,253	\$48,175	\$213,433	\$202,406
Expenditures	\$5,241	\$48,175	\$47,175	\$201,925
Ending Balance	\$12	\$12	\$166,270	\$166,751
<u>CAPITAL PROJECTS FUNDS</u>				
Nursing Home Construction Fund - 070				
Beginning Balance	\$1,825,814	\$764,052	\$764,052	\$381,827
Revenues	\$130,200	\$35,000	\$35,000	\$12,565
Expenditures	\$1,191,962	\$825,254	\$417,225	\$394,392
Ending Balance	\$764,052	-\$26,202	\$381,827	\$0
Jail Construction Fund - 078				
Beginning Balance	\$27,009	\$0	\$0	\$0
Revenues	\$1,392	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
Transfers	-\$28,401	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
Court Complex Construction Fund - 303				
Beginning Balance	\$1,627,518	\$7,493,785	\$7,493,785	\$5,688,290
Revenues	\$6,156,558	\$125,000	\$200,000	\$125,000
Expenditures	\$290,291	\$4,644,067	\$2,005,495	\$4,659,995
Transfers	\$0	\$0	\$0	\$0
Ending Balance	\$7,493,785	\$2,974,718	\$5,688,290	\$1,153,295
Highway Facility Construction Fund - 304				
Beginning Balance	\$4,146,842	\$1,096,120	\$1,096,120	\$267,191
Revenues	\$1,668,729	\$7,000	\$1,086,000	\$300
Expenditures	\$5,119,451	\$1,464,181	\$1,914,929	\$250,000
Transfers	\$400,000	\$0	\$0	\$0
Ending Balance	\$1,096,120	-\$361,061	\$267,191	\$17,491

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2007 Actual	FY2008 Budget	FY2008 Estimate	FY2009 Budget
<u>PROPRIETARY/ENTERPRISE FUND</u>				
Nursing Home Fund - 081				
Unrestricted Net Assets	\$688,374	\$773,772	\$773,772	\$643,444
Revenues	\$14,964,685	\$15,796,618	\$14,481,264	\$16,689,164
Expenditures	\$14,879,287	\$15,762,828	\$14,611,592	\$16,103,795
Ending Unrestricted Net Assets	\$773,772	\$807,562	\$643,444	\$1,228,813
<u>PROPRIETARY/INTERNAL SERVICE FUNDS</u>				
Self-Funded Insurance Fund - 476				
Beginning Balance	\$756,341	\$831,922	\$831,922	\$849,745
Revenues	\$1,391,457	\$1,368,344	\$1,488,904	\$1,473,657
Expenditures	\$1,288,025	\$1,582,761	\$1,440,291	\$1,809,396
Transfers	-\$27,851	-\$30,790	-\$30,790	-\$10,092
Ending Balance	\$831,922	\$617,505	\$849,745	\$503,914
Health Insurance Fund - 620				
Beginning Balance	\$105,152	\$113,608	\$113,608	\$176,606
Revenues	\$4,429,810	\$4,960,915	\$4,631,871	\$4,970,000
Expenditures	\$4,421,354	\$4,869,508	\$4,568,873	\$4,970,000
Transfers	\$0	\$0	\$0	\$0
Ending Balance	\$113,608	\$205,015	\$176,606	\$176,606

SUMMARY OF BUDGETED PERSONNEL

Fund Title	FY 2007	FY 2008	FY 2009
Regional Planning Commission	42	47.5	50.5
General Corporate	447.5	449	455
Nursing Home	254	254	253
County Highway	23	23	22
County Motor Fuel Tax	1	1	1
Mental Health	5	5	5
Animal Control	9	9	8
Law Library	0.5	0.5	0.5
Head Start Fund	83.4	96.5	91.6
Court Automation	0	0	0
Recorder Automation	2.5	2.5	2.5
Child Support	1	1	1
County Clerk Automation	0.5	0.5	0.5
Court Document Storage	3	3	3
General Corporate	0	0	0
Victim Advocacy Grant	1	1	1
Children's Advocacy Center	2	2	2
Defense Services ICJIA Grant - Public Defender	0	0	0
GIS Consortium Fund	5	6	6
TOTAL	880.4	901.5	902.6