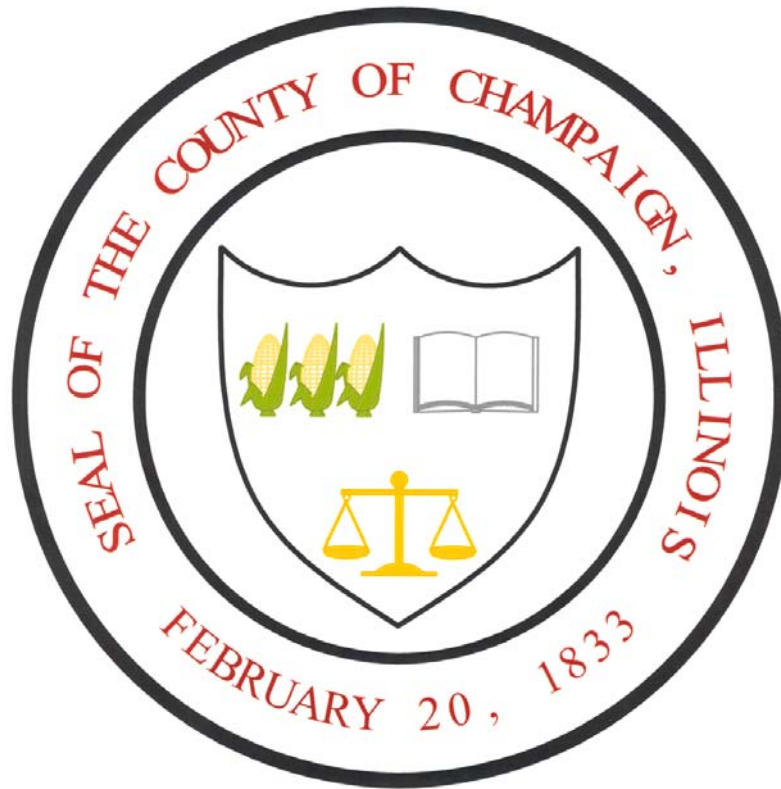


Champaign County FY2010 BUDGET

SUMMARY SECTION



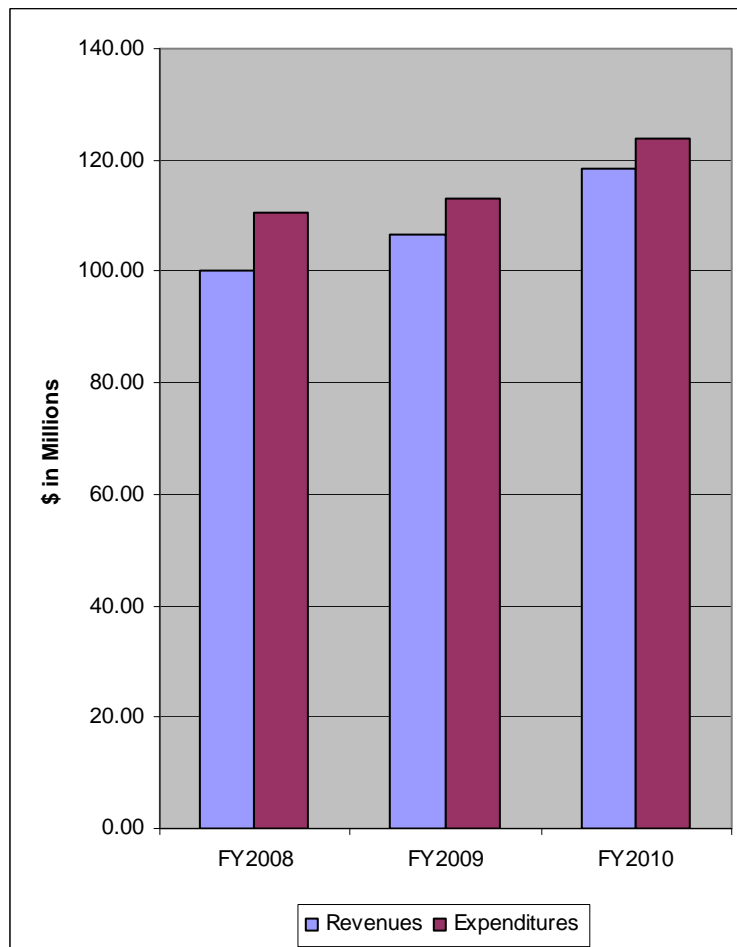


FY2010 BUDGET SUMMARY

Champaign County's total **FY2010 Budget** is set at **\$123,834,361 in Expenditure** and **\$118,313,244 in Revenue**. This budget has been developed by the County's elected officials and department heads, and initial review with the County Administrator. The County Board conducted annual legislative budget hearings in August, and the FY2010 budget is presented to the County Board in October, with approval of the final budget by the Board on November 19, 2009.

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 FY2008, current FY2009 (projected), and the budget for FY2010.



The projected growth in revenue from FY2008 to FY2009 is \$6.1million, with \$5.3million of that amount attributable to the Regional Planning Commission (RPC) and Head Start Funds, primarily as a result of increased grant funding for their programs. The budgeted growth in revenue from FY2009 to FY2010 is \$11.8 million, with \$8.5million of that amount attributable



FY2010 BUDGET SUMMARY

to RPC and Head Start Funds. FY2010 expenditures represent a \$10.6 million increase over FY2009. As with the revenue increases, it is important to note that \$9.7 million of the total \$10.6 million increase in expenditure in the FY2010 budget falls within the RPC and Head Start Fund budgets. 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 FY2010 budget.

	FY2008 Actual	FY2009 Projected	FY2010 Budget
Revenues (by source)	(\$ million)	(\$ million)	(\$ million)
Property Taxes	29.59	30.45	31.58
Sales & Income Taxes	15.58	15.28	15.18
Licenses & Permits	1.64	1.06	1.12
State & Federal Grants	19.50	28.97	37.60
Local Government Reimbursement	3.00	2.95	2.98
Fees & Fines	14.31	14.29	15.33
Miscellaneous*	9.52	7.26	7.34
Inter-fund Revenue	7.03	6.05	7.19
Total Revenues	100.17	106.31	118.31
Expenditures (by classification)	(\$ millions)	(\$ millions)	(\$ millions)
Personnel	50.82	53.55	58.24
Commodities	4.29	3.90	4.19
Services	31.92	35.91	40.88
Capital	12.61	8.89	8.91
Non-Cash Expense	0.09	0.78	0.86
Inter-fund Expenditure	5.21	4.27	4.90
Debt	5.45	5.89	5.86
Total Expenditures	110.39	113.18	123.83

*Miscellaneous includes rents and royalties, investment income, sale of fixed assets, contributions, and other miscellaneous reimbursements.

FY2010 Summary of Revenues, Expenditures and Balances by Fund Type

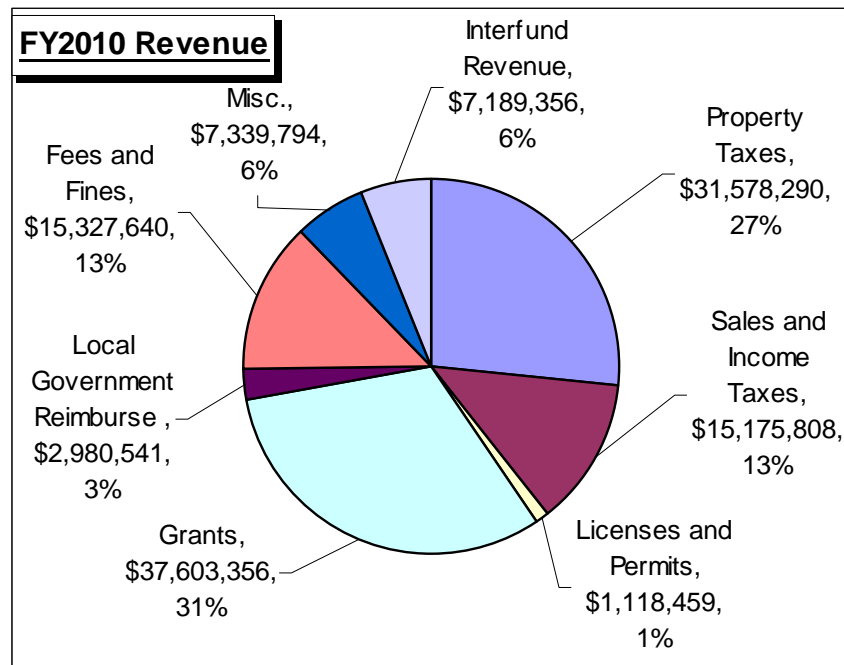
Fund Type	Beginning Balance	Budgeted Revenue	Budgeted Expenditure	Ending Balance
	(\$ million)	(\$ million)	(\$ million)	(\$ million)
General Corporate	2.04	31.45	31.45	2.04
Special Revenue	29.59	60.22	65.05	24.27
Debt Service	1.57	2.68	2.65	1.60
Capital Projects	0.75	0.19	0.39	0.55
Enterprise	-1.30	16.91	16.91	-1.30
Internal Service	0.90	6.86	7.39	0.37
Total All Funds	33.54	118.31	123.83	27.53



FY2010 BUDGET SUMMARY

REVENUE HIGHLIGHTS

The County's FY2010 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; Fees and Fines; and State and Federal Grants.



PROPERTY TAX

The total FY2010 property tax levy is budgeted at \$26,601,528 – a 2.31% increase over the FY2009 property tax levy of \$26,000,874.

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 FY2010 as stated in Resolution No. 6994 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 FY2009 rate of 0.7426.*

The FY2010 total growth in the Equalized Assessed Valuation (EAV) is projected at 3.23%, and the CPI factor utilized in administering the Property Tax Extension Limitation Law formula is 0.1%. Under PTELL, the growth in the County's aggregate levy, excluding the levies for Mental Health, Developmental Disabilities Board and debt obligations, is 2.5%. 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 FY2010 is 2.3%, a total increase of \$600,655.



FY2010 BUDGET SUMMARY

Although the total property tax dollars to be collected in FY2010 increases, the County's tax rate decreases 0.83%. The County's tax rate will go from 0.7426/hundred dollars of assessed value to 0.7364/hundred dollars of assessed value.

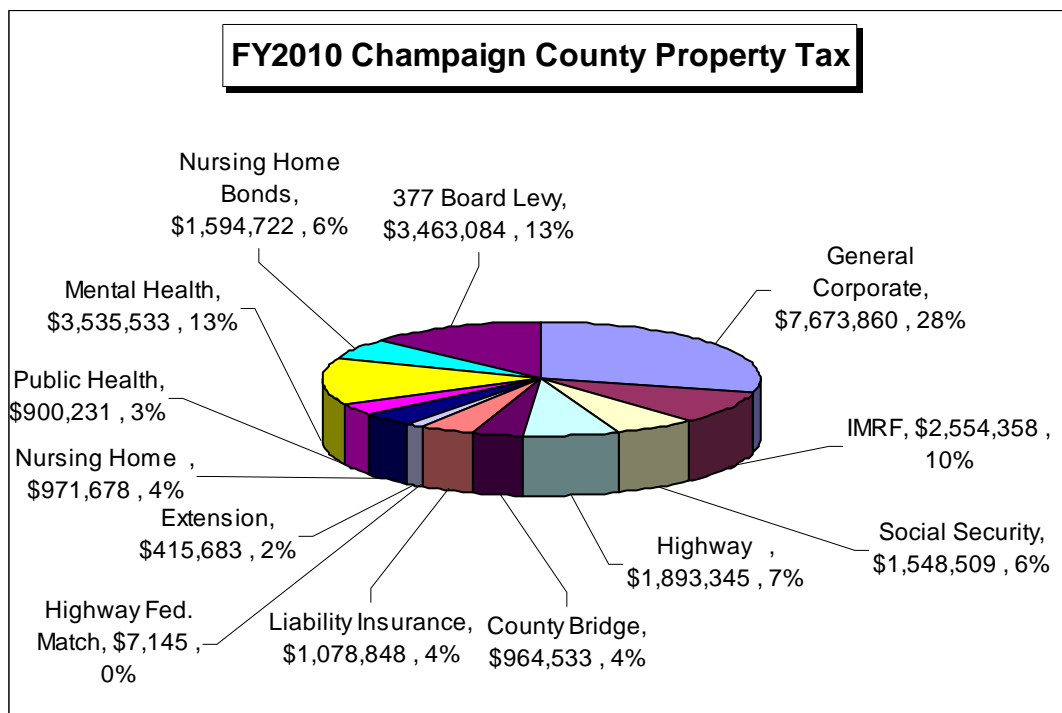
Each of the levies within the County's aggregate levy received growth based upon the PTELL calculation with the following exceptions:

General Corporate Levy – The General Corporate levy was given priority and will receive a 2.75% or \$205,050 increase over FY2009. The growth allowed under the PTELL calculation was 2.5% or \$186,723. The additional \$18,327 was appropriated from part of the growth that would have been allowed the Extension Education levy.

IMRF Levy – The IMRF levy required only a 4.7% or \$114,709 increase, instead of the 2.5% (\$60,992) increase allowed under the PTELL calculation. The additional \$53,717 required for the IMRF levy was appropriated from growth that would have otherwise gone to the Social Security and Extension Education levies.

Social Security Levy – The Social Security levy required only a 0.3% or \$4,560 increase. The remaining levy growth allowance of \$39,039 was appropriated to the IMRF Levy.

Extension Education – Extension Education, as a department budget within the General Corporate Fund, was required to cut its budget by 6%, which resulted in a 6% cut to the property tax levy funding this budget. The result of the cut in this levy, coupled with the growth it would have otherwise realized, equals \$38,004 in levy allowance that was appropriated to the IMRF and General Corporate levies.





FY2010 BUDGET SUMMARY

SALES and INCOME TAXES

Sales and income taxes represent 13% of the total revenue for Champaign County in FY2010, while the same revenue had represented 19% of the total revenue in FY2009. 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 FY2010 revenue projection as stated in Resolution No. 6994 is that the revenues are estimated by an objective, analytical process, wherever practical.*

The sales and income tax revenues reflect significant declines in FY2009, the most substantial declines experienced by the County in over three decades. The projections for FY2010 are based upon the assumption that by the end of FY2009, the recession has hit the bottom and is projected to experience little growth over the next twelve months. The FY2010 projections for these revenues are therefore flat, or 0% growth, over current projections for FY2009.

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 FY2009, this is the only sales tax that has not suffered a significant decrease. At this point, it is anticipated to achieve 0.9% growth over the actual receipts for FY2008. FY2010 is conservatively budgeted as flat with no growth over current projections for FY2010.

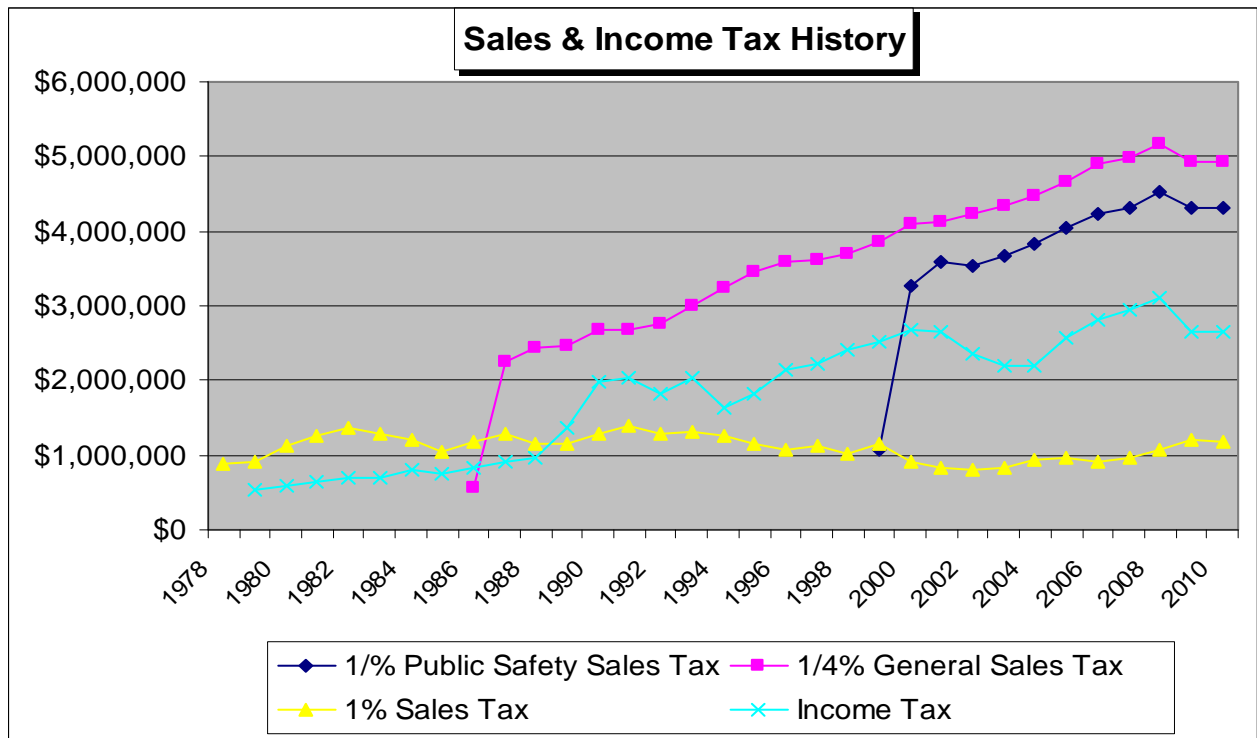
FY2009 income tax receipts have consistently been down, an average of 16%. At this point, total FY2009 income tax revenue is budgeted at \$2.7 million, which is a loss of \$435,000 over FY2008. A 16% drop in the income tax is the most significant annual decrease experienced by the County over the last 25 years. The FY2010 budget anticipates flat growth over FY2009, with the expectation that the revenue will stabilize by early FY2010.

The County's quarter cent sales taxes have historically maintained consistent and stable growth. Prior to FY2009, the average annual growth rate had been 3.8%. The FY2009 receipts are down, reflective of the economic recession over the last twelve months. The first three quarters of the County ¼ Cent General Sales Tax receipts are down an average of 7.4%, and the first three quarters of the County ¼ Cent Public Safety Sales Tax are down 4.3%. (The difference is attributable to the fact that the County General Sales Tax is collected on all retail sales, including licensed vehicles, while the Public Safety Sales Tax does not include registered/licensed vehicle sales.) Similar to the income tax, the decline of 7.4% in the County's ¼ Cent General Sales Tax is the most significant drop experienced since this tax was adopted in 1986. The FY2010 budget anticipates flat growth of these ¼ cent revenues, consistent with the other income tax and sales tax estimates for FY2010.

Following is a chart documenting the history of these sales and income tax revenues for Champaign County, depicting the historic precedent experienced in FY2009 with simultaneous substantial drops in all but the 1% sales tax.

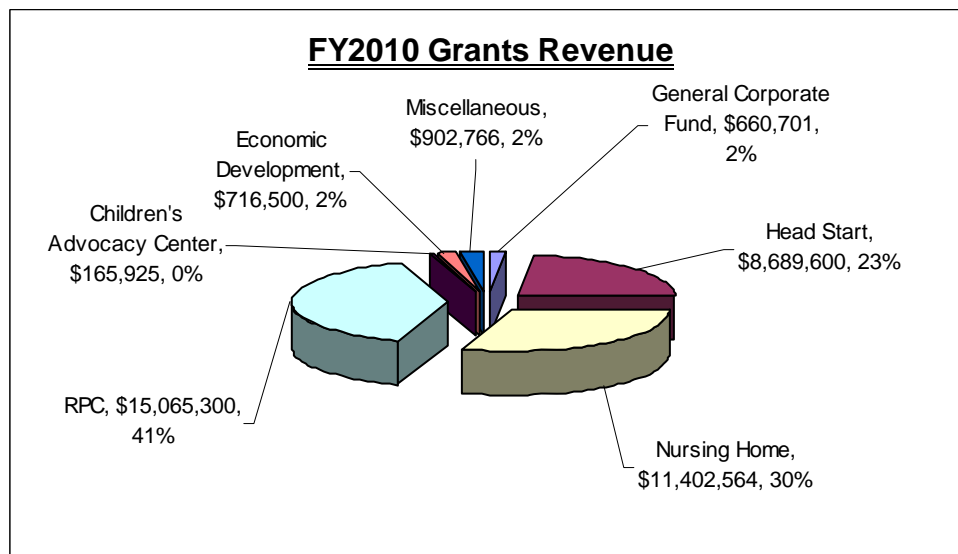


FY2010 BUDGET SUMMARY



GRANTS

Federal Grants represent 31% of the County's total revenue, and primarily support the Champaign County Head Start and Regional Planning Commission Programs and the Champaign County Nursing Home through Medicare and Medicaid funding.





FY2010 BUDGET SUMMARY

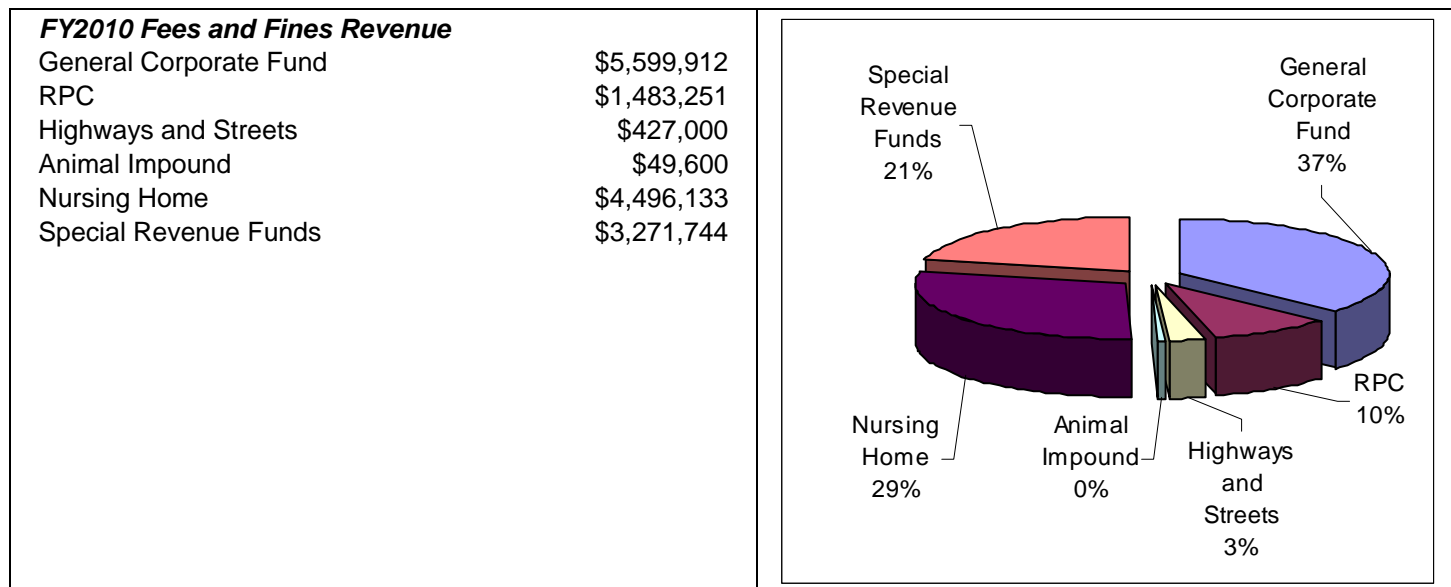
Designated as federal grant funds, Medicare and Medicaid funding for the Nursing Home actually represent federal reimbursement of funds awarded based on the resident population served at the Champaign County Nursing Home. Medicaid is federal funding for the state welfare system that pays for services 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. 6994 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 \$15,327,640 for FY2010.





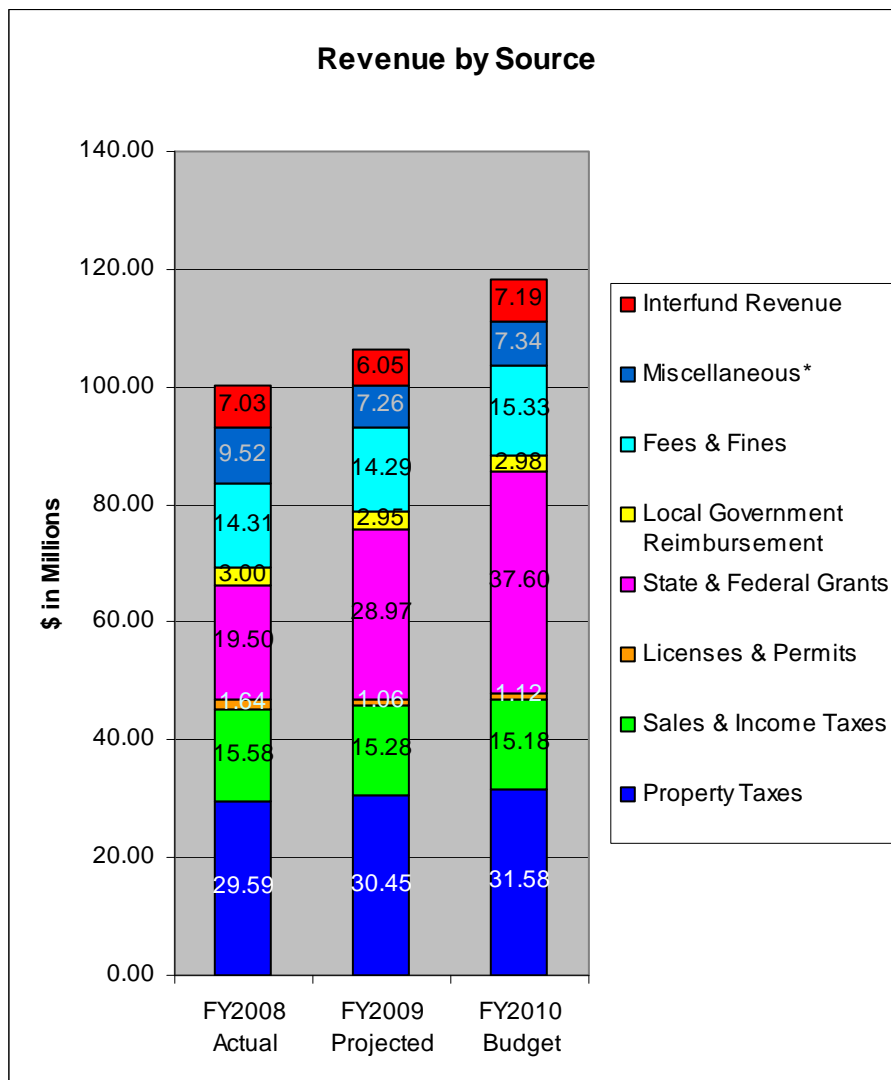
FY2010 BUDGET SUMMARY

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 contribution for health insurance.

REVENUE SUMMARY

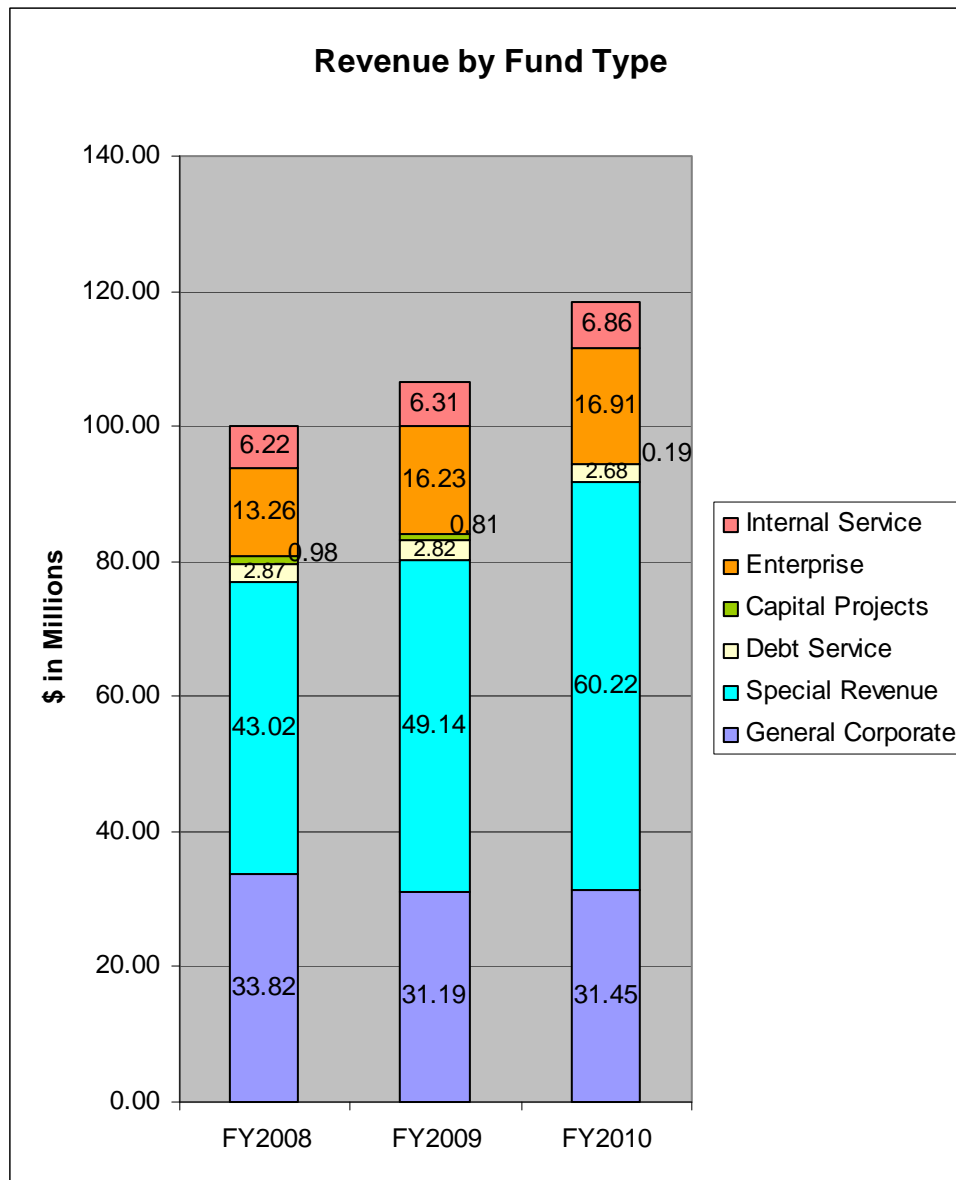
As demonstrated herein, Champaign County's revenue sources are diverse, which lends greater stability when one of those revenues is negatively impacted.





FY2010 BUDGET SUMMARY

A review of revenue by fund type demonstrates that of the six major categories of funds in the Champaign County budget, there is a stabilization of little or no growth in FY2010 in all but the Special Revenue Funds. In the Special Revenue Funds, as has previously been stated, \$8.5 million of the overall \$11.1 increase in revenue is budgeted in the RPC and Head Start Funds.

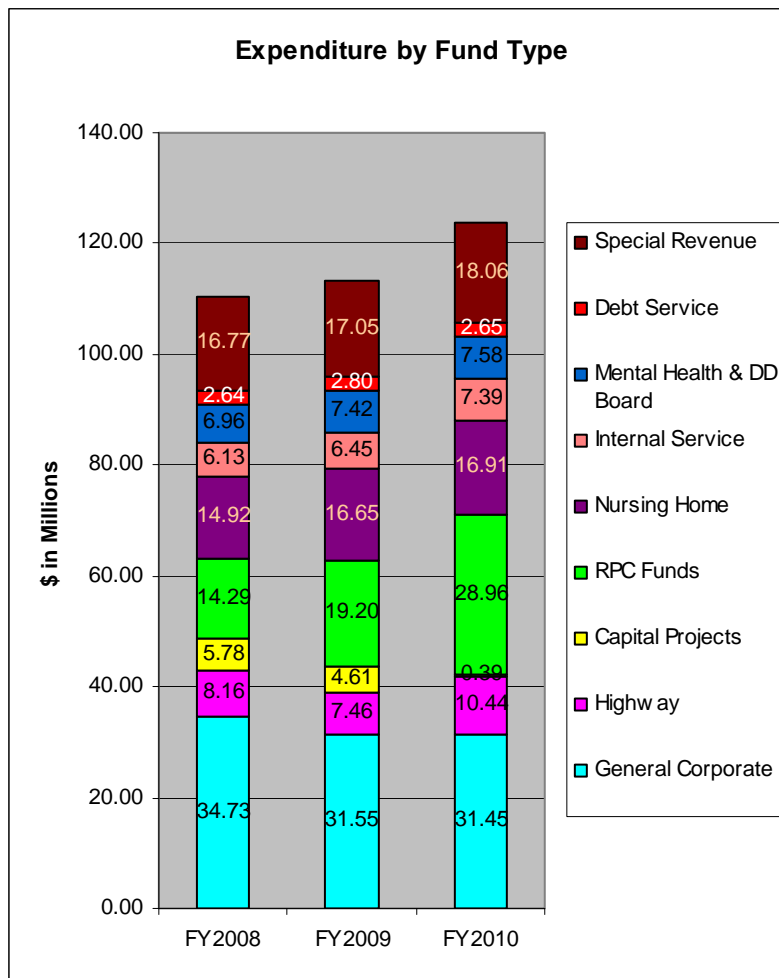




FY2010 BUDGET SUMMARY

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 single fund in terms of County expenditure. The change in the General Corporate Fund from the FY2009 estimated budget to FY2010 requested budget is a total 0.3% decrease. However, the actual beginning budget for FY2009 was \$33.88 million. The change from the original FY2009 budget to FY2010 is a total reduction of 7%. This decrease in expenditure was necessitated by declining revenues, and is discussed in greater detail in the General Corporate Fund Summary within this document.



FY2010 BUDGET SUMMARY

The Highway Funds spike in FY2010 is attributable to a major road project that will require increased expenditure in 2010.

Capital Projects Funds decrease from \$4.6 million to just under \$400,000, as the only capital project remaining open in FY2010 is the completion of the Courthouse Exterior Renovation and Clock and Bell Tower Restoration.

RPC Funds increase 51% with the FY2010 budget. RPC budgets exceed expenditure to accommodate for overlapping grant years.

The Nursing Home FY2010 budget is fairly stable compared to FY2009, with only a 1.5% increase; Internal Service funds increase 1.5% as a result of increases in health insurance budgets; Mental Health and Developmental Disabilities budgets increase 2.2%, which is consistent with their allowable revenue growth through property tax; Debt Service decreases 5%, which is attributable to the retirement of the Jail Bonds in FY2010; and remaining Special Revenue Funds increase 5.3%.

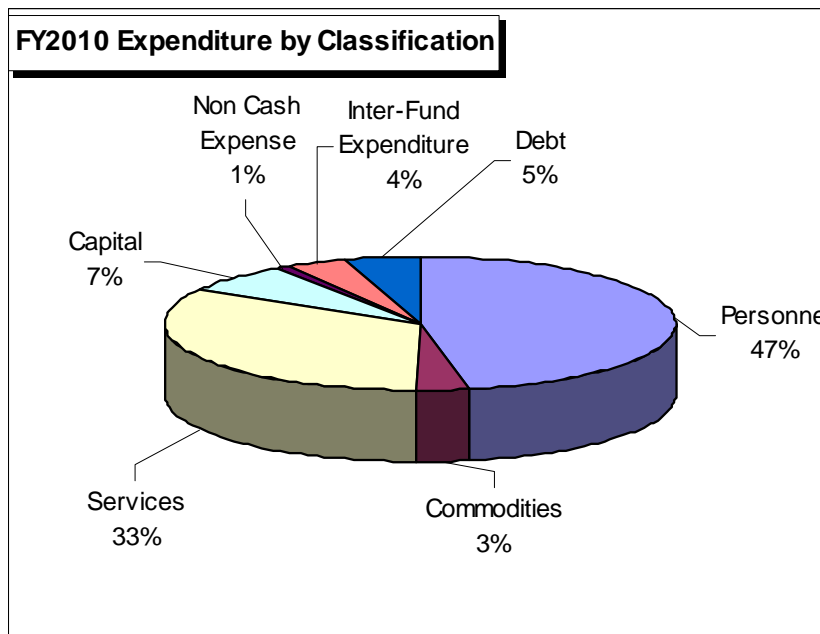
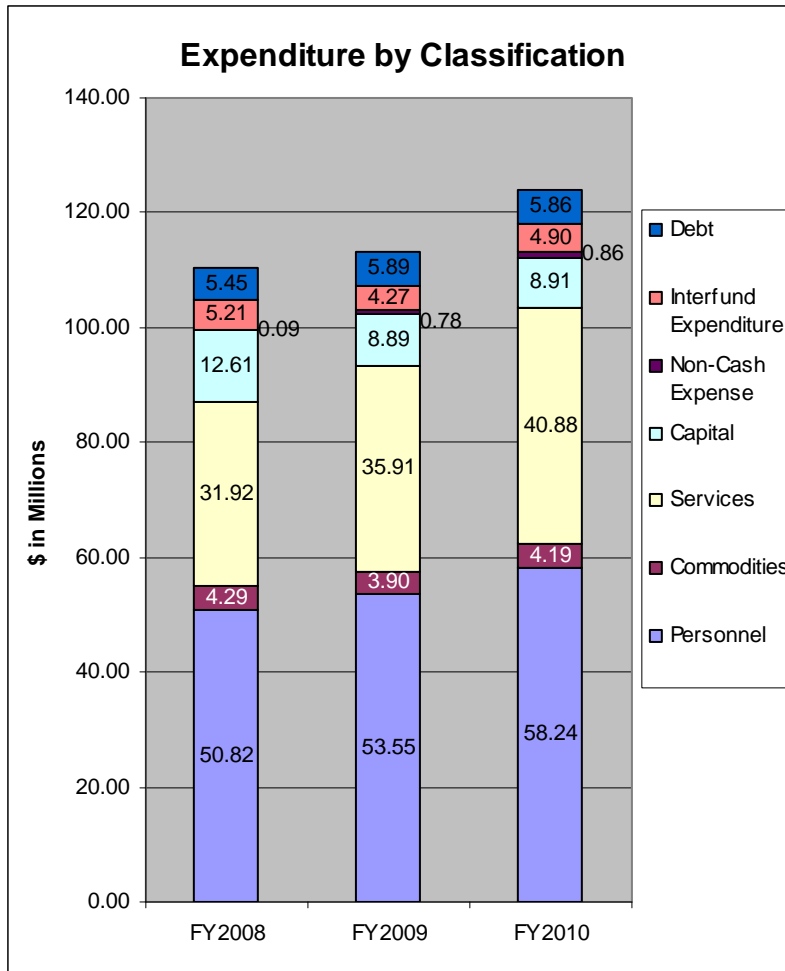
<i>Expenditure by Fund Type</i>	FY2008	FY2009	FY2010
	<i>(\$millions)</i>	<i>(\$millions)</i>	<i>(\$millions)</i>
General Corporate	34.73	31.55	31.45
Special Revenue	46.18	51.12	65.05
Debt Service	2.64	2.80	2.65
Capital Projects	5.78	4.61	0.39
Enterprise	14.92	16.65	16.91
Internal Service	6.13	6.45	7.39
TOTAL	110.39	113.18	123.83

Expenditure by classification is summarized as follows:

<i>Expenditure by Classification</i>	FY2008	FY2009	FY2010
Personnel	50.82	53.55	58.24
Commodities	4.29	3.90	4.19
Services	31.92	35.91	40.88
Capital	12.61	8.89	8.91
Non-Cash Expense	0.09	0.78	0.86
Inter-fund Expenditure	5.21	4.27	4.90
Debt	5.45	5.89	5.86
TOTAL	110.39	113.18	123.83



FY2010 BUDGET SUMMARY





FY2010 BUDGET SUMMARY

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 FY2010 budget represents an 8.8% increase over the FY2009 Projected expense for personnel.

Changes to other classifications of expenditure in FY2010 include the following: commodities increase 7.56%; services increase 13.85%; debt decreases 0.5%; capital increases 0.16%; non-cash expense increases 10.5%; and inter-fund expenditure increases 15%.

Detailed explanations of changes in expenditure are provided at the fund level in the summary and department detail reports throughout this document.

BALANCED BUDGET

The Champaign County Board financial policies define *Balanced Budget* as follows: *The County will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, realizing future revenues early, or rolling over short-term debt. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.*

Although there is an apparent deficit between the FY2010 Revenue of \$118,313,244 and Expenditure of \$123,834,361; the negative variance of \$5,521,117 is accounted for in the budgets of the following funds, where in FY2010 the listed amounts will be spent from resources available at the beginning of the fiscal year, rather than from resources received during the fiscal year:

Motor Fuel Tax	\$3,454,993.00
RPC	\$433,704.00
Public Safety Sales Tax	\$646,443.00
Probation Service Fee	\$397,943.00
Court Document Storage	\$141,146.00
Courts Construction	\$200,000.00
Self-Funded Insurance	\$511,936.00
TOTAL	\$5,786,165.00

The combination of this \$5,786,165 in the listed funds for FY2010 expenditures which are covered by previously received revenues provides explanation as to the fact that the total FY2010 budget adheres to the County's definition of *Balanced Budget*.

CHAMPAIGN COUNTY BUDGET – SUMMARY TABLE

FY2010	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$2,038,531	\$29,586,092	\$1,567,969	\$752,399	-\$1,301,258	\$898,568	\$33,542,301
Revenues	\$31,454,611	\$60,219,505	\$2,678,524	\$192,000	\$16,911,132	\$6,857,472	\$118,313,244
Expenditures	\$31,453,939	\$65,046,785	\$2,645,441	\$392,000	\$16,905,875	\$7,390,321	\$123,834,361
Ending Fund Balance	\$2,039,203	\$24,266,812	\$1,600,632	\$552,399	-\$1,296,001	\$365,719	\$27,528,764

FY2009	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$2,397,754	\$32,147,708	\$1,546,423	\$4,552,761	-\$883,309	\$1,034,871	\$40,796,208
Revenues	\$31,188,238	\$49,139,002	\$2,820,448	\$808,895	\$16,233,445	\$6,311,115	\$106,501,143
Expenditures	\$31,547,461	\$51,124,618	\$2,797,976	\$4,609,257	\$16,651,394	\$6,447,418	\$113,178,124
Ending Fund Balance	\$2,038,531	\$29,586,092	\$1,567,969	\$752,399	-\$1,301,258	\$898,568	\$33,542,301

FY2008	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	TOTAL
Beginning Fund Balance	\$3,312,500	\$35,310,594	\$1,487,876	\$9,353,957	\$773,772	\$945,529	\$51,184,228
Revenues	\$33,817,776	\$43,021,486	\$2,873,747	\$978,402	\$13,261,846	\$6,220,323	\$100,173,580
Expenditures	\$34,732,522	\$46,184,723	\$2,643,641	\$5,779,598	\$14,918,927	\$6,130,981	\$110,390,392
Ending Fund Balance	\$2,397,754	\$32,147,357	\$1,717,982	\$4,552,761	-\$883,309	\$1,034,871	\$40,967,416

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2008 Actual	FY2009 Budget	FY2009 Estimate	FY2010 Budget
General Corporate Fund - 080				
Beginning Balance	\$3,312,500	\$2,397,754	\$2,397,754	\$2,038,531
Revenues	\$33,817,776	\$33,888,038	\$31,188,238	\$31,454,611
Expenditures	\$34,732,522	\$33,888,038	\$31,547,461	\$31,453,939
Ending Balance	\$2,397,754	\$2,397,754	\$2,038,531	\$2,039,203
<u>SPECIAL REVENUE FUNDS</u>				
Regional Planning Commission Fund - 075				
Beginning Balance	\$380,307	\$20,762	\$20,762	-\$360,339
Revenues	\$8,009,794	\$14,006,193	\$12,261,599	\$18,164,014
Expenditures	\$8,369,339	\$14,597,821	\$12,642,700	\$18,597,718
Ending Balance	\$20,762	-\$570,866	-\$360,339	-\$794,043
Tort Immunity Fund - 076				
Beginning Balance	-\$151,408	-\$156,185	-\$156,185	-\$292,064
Revenues	\$983,483	\$1,055,711	\$1,054,621	\$1,080,548
Expenditures	\$988,260	\$1,055,224	\$1,190,500	\$1,280,500
Ending Balance	-\$156,185	-\$155,698	-\$292,064	-\$492,016
County Highway Fund - 083				
Beginning Balance	\$639,055	\$387,235	\$387,235	\$325,431
Revenues	\$2,322,622	\$2,567,879	\$2,311,979	\$2,403,525
Expenditures	\$2,574,442	\$2,502,732	\$2,373,783	\$2,360,908
Ending Balance	\$387,235	\$452,382	\$325,431	\$368,048
County Bridge Fund - 084				
Beginning Balance	\$1,956,565	\$1,118,561	\$1,118,561	\$1,131,140
Revenues	\$982,528	\$1,019,779	\$1,019,779	\$1,034,533
Expenditures	\$1,820,532	\$1,003,300	\$1,007,200	\$1,021,000
Ending Balance	\$1,118,561	\$1,135,040	\$1,131,140	\$1,144,673
County Motor Fuel Tax Fund - 085				
Beginning Balance	\$8,715,219	\$7,895,817	\$7,895,817	\$6,650,909
Revenues	\$2,949,980	\$3,107,882	\$2,832,882	\$3,599,143
Expenditures	\$3,769,382	\$4,236,601	\$4,077,790	\$7,054,136
Ending Balance	\$7,895,817	\$6,767,098	\$6,650,909	\$3,195,916
Illinois Municipal Retirement Fund - 088				
Beginning Balance	\$1,585,096	\$1,543,109	\$1,543,109	\$1,552,234

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2008 Actual	FY2009 Budget	FY2009 Estimate	FY2010 Budget
Revenues	\$3,526,389	\$3,595,326	\$3,553,088	\$3,886,339
Expenditures	\$3,568,376	\$3,590,074	\$3,543,963	\$3,980,000
Ending Balance	\$1,543,109	\$1,548,361	\$1,552,234	\$1,458,573
County Public Health Fund - 089				
Beginning Balance	\$462,788	\$439,029	\$439,029	\$371,510
Revenues	\$1,295,882	\$1,322,802	\$1,438,409	\$1,416,409
Expenditures	\$1,319,641	\$1,360,176	\$1,505,928	\$1,490,352
Ending Balance	\$439,029	\$401,655	\$371,510	\$297,567
Mental Health Fund - 090				
Beginning Balance	\$1,411,265	\$1,529,076	\$1,529,076	\$1,562,158
Revenues	\$3,595,511	\$3,796,052	\$3,771,991	\$3,882,334
Expenditures	\$3,477,700	\$3,796,052	\$3,738,909	\$3,882,334
Ending Balance	\$1,529,076	\$1,529,076	\$1,562,158	\$1,562,158
Animal Control Fund - 091				
Beginning Balance	\$53,115	\$75,829	\$75,829	\$53,940
Revenues	\$498,099	\$499,956	\$483,610	\$487,149
Expenditures	\$475,385	\$568,763	\$505,499	\$543,650
Ending Balance	\$75,829	\$7,022	\$53,940	-\$2,561
Law Library Fund - 092				
Beginning Balance	\$134,266	\$144,251	\$144,251	\$138,116
Revenues	\$75,446	\$92,150	\$92,425	\$111,257
Expenditures	\$65,461	\$94,462	\$98,560	\$111,257
Ending Balance	\$144,251	\$141,939	\$138,116	\$138,116
Highway Federal Aid Match Fund - 103				
Beginning Balance	\$309,510	\$324,787	\$324,787	\$336,827
Revenues	\$15,277	\$22,040	\$12,040	\$12,145
Expenditures	\$0	\$0	\$0	\$0
Ending Balance	\$324,787	\$346,827	\$336,827	\$348,972
Head Start Fund - 104				
Beginning Balance	\$577,978	\$529,105	\$529,105	\$927,417
Revenues	\$5,166,662	\$7,762,750	\$6,203,033	\$8,837,100
Expenditures	\$5,215,535	\$7,643,535	\$5,804,721	\$8,855,200
Ending Balance	\$529,105	\$648,320	\$927,417	\$909,317

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2008 Actual	FY2009 Budget	FY2009 Estimate	FY2010 Budget
Capital Equipment Replacement Fund - 105				
Beginning Balance	\$1,089,351	\$864,159	\$864,159	\$766,546
Revenues	\$155,059	\$138,943	\$112,015	\$495,292
Expenditures	\$380,251	\$111,205	\$209,628	\$566,654
Ending Balance	\$864,159	\$891,897	\$766,546	\$695,184
Public Safety Sales Tax Fund - 106				
Beginning Balance	\$5,669,710	\$5,127,155	\$5,127,155	\$4,207,170
Revenues	\$4,719,561	\$4,823,871	\$4,419,498	\$4,351,686
Expenditures	\$5,262,116	\$5,046,355	\$5,339,483	\$4,998,129
Ending Balance	\$5,127,155	\$4,904,671	\$4,207,170	\$3,560,727
Geographic Information System Fund - 107				
Beginning Balance	\$554,804	\$381,838	\$381,838	\$408,574
Revenues	\$298,689	\$301,650	\$297,720	\$296,250
Expenditures	\$471,655	\$352,641	\$270,984	\$311,836
Ending Balance	\$381,838	\$330,847	\$408,574	\$392,988
Developmental Disability Fund - 108				
Beginning Balance	\$1,556,211	\$1,520,626	\$1,520,626	\$1,447,088
Revenues	\$3,184,839	\$3,399,515	\$3,356,332	\$3,463,084
Expenditures	\$3,220,424	\$3,399,515	\$3,429,870	\$3,463,084
Ending Balance	\$1,520,626	\$1,520,626	\$1,447,088	\$1,447,088
Social Security Fund - 188				
Beginning Balance	\$542,679	\$462,589	\$462,589	\$452,097
Revenues	\$2,381,913	\$2,409,288	\$2,498,683	\$2,564,667
Expenditures	\$2,462,003	\$2,409,288	\$2,509,175	\$2,559,417
Ending Balance	\$462,589	\$462,589	\$452,097	\$457,347
Economic Development Loan Fund - 475				
Beginning Balance	\$5,493,387	\$5,684,724	\$5,684,724	\$6,090,474
Revenues	\$437,327	\$1,077,500	\$724,250	\$1,052,250
Expenditures	\$245,990	\$703,500	\$318,500	\$725,000
Ending Balance	\$5,684,724	\$6,058,724	\$6,090,474	\$6,417,724
Working Cash Fund - 610				
Beginning Balance	\$377,714	\$377,714	\$377,714	\$377,714
Revenues	\$11,452	\$11,000	\$1,300	\$4,500
Expenditures	\$11,452	\$11,000	\$1,300	\$4,500

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2008 Actual	FY2009 Budget	FY2009 Estimate	FY2010 Budget
Ending Balance	\$377,714	\$377,714	\$377,714	\$377,714
County Clerk Death Certificate Surcharge Fund - 611				
Beginning Balance	\$232	\$521	\$521	\$521
Revenues	\$5,136	\$10,000	\$10,000	\$12,000
Expenditures	\$4,847	\$10,000	\$10,000	\$12,000
Ending Balance	\$521	\$521	\$521	\$521
Sheriff Drug Forfeitures - 612				
Beginning Balance	\$86,118	\$56,922	\$56,922	\$55,287
Revenues	\$13,458	\$31,700	\$31,700	\$31,700
Expenditures	\$42,654	\$33,621	\$33,335	\$33,335
Ending Balance	\$56,922	\$55,001	\$55,287	\$53,652
Court Automation Fund - 613				
Beginning Balance	\$341,167	\$309,514	\$309,514	\$350,011
Revenues	\$166,545	\$180,000	\$172,000	\$324,200
Expenditures	\$198,198	\$145,153	\$131,503	\$238,289
Ending Balance	\$309,514	\$344,361	\$350,011	\$435,922
Recorder's Automation Fund - 614				
Beginning Balance	\$636,228	\$621,685	\$621,685	\$530,764
Revenues	\$229,912	\$215,000	\$172,000	\$195,000
Expenditures	\$244,455	\$305,896	\$262,921	\$269,030
Ending Balance	\$621,685	\$530,789	\$530,764	\$456,734
Child Support Service Fund - 617				
Beginning Balance	\$458,929	\$497,209	\$497,209	\$448,561
Revenues	\$69,682	\$70,000	\$61,000	\$58,000
Expenditures	\$31,402	\$61,348	\$109,648	\$113,388
Ending Balance	\$497,209	\$505,861	\$448,561	\$393,173
Probation Services Fund - 618				
Beginning Balance	\$855,974	\$889,757	\$889,757	\$764,540
Revenues	\$314,084	\$284,000	\$263,000	\$265,200
Expenditures	\$280,301	\$295,900	\$388,217	\$663,143
Ending Balance	\$889,757	\$877,857	\$764,540	\$366,597
Tax Sale Automation Fund - 619				
Beginning Balance	\$58,835	\$56,160	\$56,160	\$43,722
Revenues	\$27,116	\$25,000	\$27,950	\$27,850

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2008 Actual	FY2009 Budget	FY2009 Estimate	FY2010 Budget
Expenditures	\$29,791	\$36,571	\$40,388	\$47,064
Ending Balance	\$56,160	\$44,589	\$43,722	\$24,508
State's Attorney Drug Forfeitures Fund - 621				
Beginning Balance	\$3,552	\$3,334	\$3,334	\$3,334
Revenues	\$16,534	\$25,000	\$27,500	\$27,000
Expenditures	\$16,752	\$25,000	\$27,500	\$27,000
Ending Balance	\$3,334	\$3,334	\$3,334	\$3,334
Property Tax Interest Fee Fund - 627				
Beginning Balance	\$100,487	\$92,627	\$92,627	\$92,627
Revenues	\$49,852	\$49,000	\$49,100	\$49,100
Expenditures	\$57,712	\$49,100	\$49,100	\$49,100
Ending Balance	\$92,627	\$92,527	\$92,627	\$92,627
Election Assistance/Accessibility Grant Fund - 628				
Beginning Balance	\$23,326	\$12,682	\$12,682	\$22,682
Revenues	\$144,799	\$100,000	\$41,951	\$45,130
Expenditures	\$155,443	\$100,000	\$31,951	\$53,000
Ending Balance	\$12,682	\$12,682	\$22,682	\$14,812
Courthouse Museum Fund - 629				
Beginning Balance	\$1,254	\$1,281	\$1,281	\$1,306
Revenues	\$27	\$50	\$25	\$25
Expenditures	\$0	\$0	\$0	\$0
Ending Balance	\$1,281	\$1,331	\$1,306	\$1,331
Jail Commissary Fund - 658				
Beginning Balance	\$256,886	\$270,048	\$270,048	\$271,098
Revenues	\$31,233	\$31,000	\$26,000	\$26,000
Expenditures	\$18,071	\$24,950	\$24,950	\$24,950
Ending Balance	\$270,048	\$276,098	\$271,098	\$272,148
County Jail Medical Costs Fund - 659				
Beginning Balance	\$72,236	\$102,579	\$102,579	\$12,579
Revenues	\$30,343	\$32,000	\$32,000	\$32,000
Expenditures	\$0	\$22,000	\$122,000	\$22,000
Ending Balance	\$102,579	\$112,579	\$12,579	\$22,579

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2008 Actual	FY2009 Budget	FY2009 Estimate	FY2010 Budget
County Clerk Automation Fund - 670				
Beginning Balance	\$94,527	\$48,740	\$48,740	\$43,450
Revenues	\$53,922	\$24,000	\$20,200	\$29,000
Expenditures	\$99,709	\$86,900	\$25,490	\$60,540
Ending Balance	\$48,740	-\$14,160	\$43,450	\$11,910
Court Document Storage Fund - 671				
Beginning Balance	\$670,398	\$549,203	\$549,203	\$392,538
Revenues	\$176,122	\$185,000	\$178,000	\$179,000
Expenditures	\$297,317	\$356,333	\$334,665	\$320,146
Ending Balance	\$549,203	\$377,870	\$392,538	\$251,392
Court Services Drug Forfeitures Fund - 672				
Beginning Balance	\$1,926	\$0	\$0	\$0
Revenues	\$38		\$0	\$0
Expenditures	\$1,964		\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
Victim Advocacy Grant Fund - 675				
Beginning Balance	\$2,302	-\$8,026	-\$8,026	-\$8,026
Revenues	\$31,907	\$44,133	\$43,614	\$43,914
Expenditures	\$42,235	\$43,830	\$43,614	\$43,614
Ending Balance	-\$8,026	-\$7,723	-\$8,026	-\$7,726
Solid Waste Management Fund - 676				
Beginning Balance	\$72,306	\$69,698	\$69,698	\$68,162
Revenues	\$7,480	\$4,900	\$7,125	\$7,125
Expenditures	\$10,088	\$5,675	\$8,661	\$8,379
Ending Balance	\$69,698	\$68,923	\$68,162	\$66,908
Juvenile Intervention Services Fund - 677				
Beginning Balance	\$22,621	\$18,409	\$18,409	\$8,824
Revenues	\$2,821	\$500	\$50	\$50
Expenditures	\$7,033	\$5,000	\$9,635	\$10,000
Ending Balance	\$18,409	\$13,909	\$8,824	-\$1,126
Child Advocacy Center Fund - 679				
Beginning Balance	\$15,670	\$13,520	\$13,520	\$13,022
Revenues	\$215,040	\$202,410	\$208,812	\$217,035
Expenditures	\$217,190	\$203,852	\$209,310	\$211,751
Ending Balance	\$13,520	\$12,078	\$13,022	\$18,306

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2008 Actual	FY2009 Budget	FY2009 Estimate	FY2010 Budget
Juvenile Information Sharing System Grant Fund - 681				
Beginning Balance	\$2,823	\$1,747	\$1,747	\$1,118
Revenues	\$9,374	\$11,872	\$11,243	\$11,250
Expenditures	\$10,450	\$11,872	\$11,872	\$11,250
Ending Balance	\$1,747	\$1,747	\$1,118	\$1,118
Drug Courts Program-685				
Beginning Balance	\$71	\$14,034	\$14,034	\$14,034
Revenues	\$67,196	\$31,500	\$21,525	\$21,500
Expenditures	\$53,233	\$31,500	\$21,525	\$21,500
Ending Balance	\$14,034	\$14,034	\$14,034	\$14,034
Sheriff Livescan Equipment Grant - 686				
Beginning Balance	\$856	\$856	\$856	\$856
Revenues	\$0		\$0	\$0
Expenditures	\$0		\$0	\$0
Ending Balance	\$856	\$856	\$856	\$856
GIS Consortium - 850				
Beginning Balance	\$60,622	\$127,000	\$127,000	\$180,113
Revenues	\$534,742	\$579,692	\$452,020	\$487,117
Expenditures	\$468,364	\$552,775	\$398,907	\$505,547
Ending Balance	\$127,000	\$153,917	\$180,113	\$161,683
Delinquency Prevention Grant - 109				
Beginning Balance	\$113,636	\$128,027	\$128,027	\$128,027
Revenues	\$220,473	\$222,768	\$225,933	\$216,084
Expenditures	\$206,082	\$222,768	\$225,933	\$216,084
Ending Balance	\$128,027	\$128,027	\$128,027	\$128,027
<u>DEBT SERVICE FUNDS</u>				
1995 Jail Bond Debt Service Fund - 071				
Beginning Balance	\$7,616	\$7,288	\$7,288	-\$4,385
Revenues	\$157	\$200	\$500	\$500
Expenditures	\$1,015,298	\$1,015,625	\$1,016,111	\$863,688
Transfers In	\$1,014,813	\$1,015,625	\$1,003,938	\$863,688
Ending Balance	\$7,288	\$7,488	-\$4,385	-\$3,885

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2008 Actual	FY2009 Budget	FY2009 Estimate	FY2010 Budget
2003 Series Nursing Home Debt Service Fund - 074				
Beginning Balance	\$1,480,248	\$1,539,135	\$1,539,135	\$1,572,354
Revenues	\$1,644,802	\$1,639,722	\$1,613,159	\$1,613,047
Expenditures	\$1,585,915	\$1,579,940	\$1,579,940	\$1,580,884
Ending Balance	\$1,539,135	\$1,598,917	\$1,572,354	\$1,604,517
2007B Series Highway Facility Debt Service Fund - 350				
Beginning Balance	\$12	\$171,559	\$171,559	\$172,485
Revenues	\$213,975	\$202,406	\$202,851	\$201,289
Expenditures	\$42,428	\$201,925	\$201,925	\$200,869
Ending Balance	\$171,559	\$172,040	\$172,485	\$172,905
<u>CAPITAL PROJECTS FUNDS</u>				
Nursing Home Construction Fund - 070				
Beginning Balance	\$764,052	\$232,934	\$232,934	\$69,134
Revenues	\$16,910	\$12,565	\$226,200	\$0
Expenditures	\$548,028	\$394,392	\$390,000	\$0
Ending Balance	\$232,934	-\$148,893	\$69,134	\$69,134
Court Complex Construction Fund - 303				
Beginning Balance	\$7,493,785	\$4,363,145	\$4,363,145	\$506,824
Revenues	\$215,956	\$125,000	\$160,346	\$192,000
Expenditures	\$3,346,596	\$4,659,995	\$4,016,667	\$392,000
Transfers	\$0	\$0	\$0	\$0
Ending Balance	\$4,363,145	-\$171,850	\$506,824	\$306,824
Highway Facility Construction Fund - 304				
Beginning Balance	\$1,096,120	-\$43,318	-\$43,318	\$176,441
Revenues	\$100,536	\$300	\$422,349	\$0
Expenditures	\$1,884,974	\$250,000	\$202,590	\$0
Transfers	\$645,000	\$0	\$0	\$0
Ending Balance	-\$43,318	-\$293,018	\$176,441	\$176,441
<u>PROPRIETARY/ENTERPRISE FUND</u>				
Nursing Home Fund - 081				
Beginning Balance	\$773,772	-\$883,309	-\$883,309	-\$1,301,258
Revenues	\$13,261,846	\$16,689,164	\$16,233,445	\$16,911,132
Expenditures	\$14,918,927	\$16,103,795	\$16,651,394	\$16,905,875
Ending Balance	-\$883,309	-\$297,940	-\$1,301,258	-\$1,296,001

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2008 Actual	FY2009 Budget	FY2009 Estimate	FY2010 Budget
<u>PROPRIETARY/INTERNAL SERVICE FUNDS</u>				
Self-Funded Insurance Fund - 476				
Beginning Balance	\$831,921	\$926,327	\$926,327	\$799,158
Revenues	\$1,582,415	\$1,473,657	\$1,426,594	\$1,484,500
Expenditures	\$1,470,773	\$1,819,488	\$1,553,763	\$1,996,436
Transfers	-\$17,236	\$0	\$0	\$0
Ending Balance	\$926,327	\$580,496	\$799,158	\$287,222
Health Insurance Fund - 620				
Beginning Balance	\$113,608	\$108,544	\$108,544	\$99,410
Revenues	\$4,637,908	\$4,970,000	\$4,884,521	\$5,372,972
Expenditures	\$4,642,972	\$4,970,000	\$4,893,655	\$5,393,885
Transfers	\$0	\$0	\$0	\$0
Ending Balance	\$108,544	\$108,544	\$99,410	\$78,497

SUMMARY OF BUDGETED PERSONNEL

Fund #	Fund Title	FY 2008	FY 2009	FY 2010
75	Regional Planning Commission	47.5	50.5	62.7
80	General Corporate	449	455	427
81	Nursing Home	254	253	203.5
83	County Highway	23	22	22
85	County Motor Fuel Tax	1	1	1
90	Mental Health	5	5	5
91	Animal Control	9	8	8
92	Law Library	0.5	0.5	0.5
104	Head Start Fund	96.5	91.6	88.3
614	Recorder Automation	2.5	2.5	0.5
617	Child Support	1	1	1
670	County Clerk Automation	0.5	0.5	0.5
671	Court Document Storage	3	3	3
675	Victim Advocacy Grant	1	1	1
679	Children's Advocacy Center	2	2	2
850	GIS Consortium Fund	6	6	6
TOTAL		901.5	902.6	832