

CHAMPAIGN COUNTY BOARD
COMMITTEE OF THE WHOLE –Finance/Policy/Justice Agenda
County of Champaign, Urbana, Illinois
Tuesday, January 17, 2012 – 6:00 p.m.

Lyle Shields Meeting Room, Brookens Administrative Center
1776 East Washington Street, Urbana, Illinois

I. Finance:

A. Budget Amendments & Transfers

1. Budget Amendment #12-00004 11
Fund/Dept: 089 County Public Health Fund-049 Board of Health
Total Amount of Transfer: \$62,898
Reason: To Amend FY2012 Budget to Allow for Payment of Final Invoice for November 2011 to be Added to the Total Obligation to be Paid from the 2012 Budget. November 2011 Invoice Was Not Received in Time to be Paid Out of the 2011 Budget.

2. Budget Amendment #12-00005 12
Fund/Dept: 080 General Corporate-010 County Board
Increased Appropriations: \$14,000
Increased Revenue: None: from Fund Balance
Reason: To Appropriate the Financial Obligation for the County's Participation in the Intergovernmental Agreement to Challenge the EPA Decision Regarding the Clinton Landfill Permit Application to Accept PCBs.

3. Budget Amendment #12-00006 13-14
Fund/Dept: 105 Capital Asset Replacement Fund-059 Facilities Planning
Increased Appropriations: \$29,483
Increased Revenue: None: from Fund Balance
Reason: To Appropriate Funds for Emergency Replacement of Steamer Kettle at Satellite Jail, and for Remodel/Expansion of Early Voting Space in County Clerk's Office

B. County Administrator

1. General Corporate Fund FY2011 Budget Projection Report (*to be distributed*)
2. General Corporate Fund Budget Change Report (*to be distributed*)
3. Recommendation for Elected Official Salaries 2013-2016
4. Recommendation for Consolidation of Special Revenue Funds 15-19
 - a. Eliminate Fund 109 and Move Funds to Fund 106 20-21

- Budget Amendment #12-00007 22
Fund/Dept: 677 Juvenile Intervention Services-052 Court Services
Increased Appropriations: \$3,000
Increased Revenue: None: from Fund Balance
Reason: Amendment is Necessary to Close Out Fund 677 in Order to Implement Government Accounting Standards Board Statement #54

- Budget Amendment #12-00008 23
Fund/Dept: 618 Probation Services Fund-051 Juvenile Detention Center
Increased Appropriations: \$13,000

Increased Revenue: \$13,000

Reason: Amendment is Necessary to Close Out Fund 677 in Order to
Implement Government Accounting Standards Board Statement #54

b. Eliminate Fund 677 and Move Funds to Fund 618

C. Auditor

1. Monthly Report – December 2011

24-31

D. Treasurer

1. Monthly Report –December 2011 & Annual Report- Reports are available on the
Treasurer's webpage at <http://www.co.champaign.il.us/TREAS/reports.htm>

E. Other Business

F. Chair's Report

G. Designation of Items to be Placed on County Board Consent Agenda

REQUEST FOR BUDGET AMENDMENT

BA NO. 12-00004

FUND 089 COUNTY PUBLIC HEALTH FUND DEPARTMENT 049 BOARD OF HEALTH

INCREASED APPROPRIATIONS:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
089-049-533.07 PROFESSIONAL SERVICES	720,054	720,054	782,952	62,898
TOTALS	720,054	720,054	782,952	62,898

INCREASED REVENUE BUDGET:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
None: from Fund Balance				
TOTALS	0	0	0	0

EXPLANATION: TO AMEND FY2012 BUDGET TO ALLOW FOR PAYMENT OF FINAL INVOICE FOR NOVEMBER, 2011, TO BE ADDED TO THE TOTAL OBLIGATION TO BE PAID FROM THE 2012 BUDGET. NOVEMBER 2011 INVOICE WAS NOT RECEIVED IN TIME TO BE PAID OUT OF THE 2011 BUDGET.

DATE SUBMITTED:

12-28-2011

AUTHORIZED SIGNATURE

** PLEASE SIGN IN BLUE INK **

Debra L. Bury

APPROVED BY BUDGET & FINANCE COMMITTEE:

DATE:

FUND 080 GENERAL CORPORATE

DEPARTMENT 010 COUNTY BOARD

INCREASED APPROPRIATIONS:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
080-010-533.03 ATTORNEY/LEGAL SERVICES	0	0	14,000	14,000
TOTALS	0	0	14,000	14,000

INCREASED REVENUE BUDGET:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
None: from Fund Balance				
TOTALS	0	0	0	0

EXPLANATION: TO APPROPRIATE THE FINANCIAL OBLIGATION FOR THE COUNTY'S PARTICIPATION IN THE INTERGOVERNMENTAL AGREEMENT TO CHALLENGE THE EPA DECISION REGARDING THE CLINTON LANDFILL PERMIT APPLICATION TO ACCEPT PCBS.

DATE SUBMITTED:

12-28-11

AUTHORIZED SIGNATURE

** PLEASE SIGN IN BLUE INK **

Debra L. Busby

APPROVED BY BUDGET & FINANCE COMMITTEE:

DATE:



CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 EAST WASHINGTON
URBANA, IL 61802
(217) 384-3776
(217) 384-3765 – PHYSICAL PLANT
(217) 384-3896 – FAX
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ADMINISTRATIVE SUPPORT
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SALARY ADMINISTRATION

MEMORANDUM

TO: Brendan McGinty, Deputy Chair of Finance and COUNTY BOARD COMMITTEE of the WHOLE

FROM: Deb Busey, County Administrator *Deb*

DATE: January 12, 2012

RE: Budget Amendment 12-00006

At your meeting on January 17, 2012, you will be considering the above-referenced budget amendment - requesting an increase to the FY2012 Capital Facilities Fund Budget. The explanation for the requested increase for each line item follows:

Line Item 105-059-544.74 Kitchen/Laundry Equipment – The Satellite Jail has recently had the gas steam tilting kettle steamer in the kitchen, which was installed when the facility was constructed in 1995, completely fail. This is an emergency replacement. There is currently a balance of \$251,338 in reserve funds in the Capital Facilities Fund Budget, and the Satellite Jail is one of the facilities intended to be covered for capital expenditures with this budget. The request is to appropriate \$15,998 from the current reserve balance for the replacement of this piece of equipment.

Line Item 105-059-544.18 Brookens Building Construction/Improvement – The County Clerk has requested some remodeling of the space within his office dedicated to elections, to allow for increase in space for early voting. Currently, the Capital County Clerk Fund Budget has a balance of \$13,485 in reserve funds, which had been set aside for the future replacement of a power file for voter cards, and a vehicle. The County Clerk does not intend to replace the power file, and was able to purchase a vehicle from his General Corporate Fund budget in FY2011, without using the capital fund reserve. The request is to transfer the funds from the County Clerk's Capital budget to the Capital Facilities budget, so that the Physical Plant can complete the project for the structural changes to increase the early voting/election space within the County Clerk's Office. In order to complete this action, the County Board is requested to increase the appropriation to the FY2012 Capital Facilities budget, to allow the expenditure of these funds for this project.

Thank you for your consideration of this request. If you have questions, please feel free to contact me.

REQUEST FOR BUDGET AMENDMENT

BA NO. 12-00006

FUND 105 CAPITAL ASSET REPLCMT FND DEPARTMENT 059 FACILITIES PLANNING

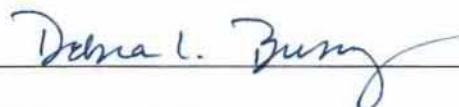
INCREASED APPROPRIATIONS:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
105-059-544.74 KITCHEN/LAUNDRY EQUIPMENT	0	0	15,998	15,998
105-059-544.18 BROOKNS BLDG CONST/IMPROV	0	0	13,485	13,485
TOTALS	0	0	29,483	29,483

INCREASED REVENUE BUDGET:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
None: from Fund Balance				
TOTALS	0	0	0	0

EXPLANATION: SEE ATTACHED MEMO

DATE SUBMITTED: <u>1-11-2012</u>	AUTHORIZED SIGNATURE 	** PLEASE SIGN IN BLUE INK **
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APPROVED BY BUDGET & FINANCE COMMITTEE: _____ **DATE:** _____



CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 EAST WASHINGTON
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ADMINISTRATIVE SUPPORT
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 SALARY ADMINISTRATION

MEMORANDUM

TO: Brendan McGinty, Chair of the Finance Committee and
 MEMBERS OF THE COUNTY BOARD

FROM: Deb Busey, County Administrator *Deb*

DATE: January 11, 2012

RE: ELECTED OFFICIAL SALARIES

ISSUE

The issue before you is the designation of the salaries to be paid to Champaign County elected officials to be elected in November 2012. By statute, you are required to designate and approve these salaries in May – at least 180 days before the terms of office for these officials begin.

HISTORY and ANALYSIS

Comparison with Other Counties

In matters of salary administration, Champaign County utilizes comparisons with the four similarly-sized Illinois Counties – Sangamon, Peoria, McLean and Rock Island. Following is a comparison of the 2012 salaries of elected officials in the five counties:

	Champaign County	Peoria County	McLean County	Sangamon County	Rock Island County
Position Title	FY2012	FY2012	FY2012	FY2012	FY2012
County Clerk	\$83,275	\$90,551	\$86,908	\$92,340	\$82,500
Treasurer	\$83,275	\$90,551	\$86,908	\$92,340	\$82,500
Sheriff	\$104,132	\$108,942	\$93,241	\$104,800	\$92,500
Board Chair	\$29,274	\$16,000	\$10,245	\$26,872	\$97,000
Circuit Clerk	\$90,070	\$88,775	\$94,905	\$96,410	\$90,000
Auditor	\$86,328	\$88,775	\$86,493	\$92,340	\$93,200
Coroner	\$86,328	\$88,775	\$90,386	\$92,340	\$90,000
Recorder	\$86,328	\$88,775	\$90,386	\$92,340	\$90,000

	Champaign County as % of Comp Counties Average	Champaign Compared to Peoria County	Champaign Compared to McLean County	Champaign Compared to Sangamon County	Champaign Compared to Rock Island County
County Clerk	94.55%	91.96%	95.82%	90.18%	100.94%
Treasurer	94.55%	91.96%	95.82%	90.18%	100.94%
Sheriff	104.27%	95.58%	111.68%	99.36%	112.57%
Board Chair	78.00%	182.96%	285.74%	108.94%	30.18%
Circuit Clerk	97.35%	101.46%	94.91%	90.18%	100.08%
Auditor	95.71%	97.24%	99.81%	93.49%	92.63%
Coroner	95.52%	97.24%	95.51%	93.49%	95.92%
Recorder	95.52%	97.24%	95.51%	93.49%	95.92%

As demonstrated above, with the exception of the Sheriff, the County’s salaries are lower than the average of the four comparable counties, and in most instances lower than each comparable county on an individual basis as well. Based on the 2010 census, Champaign County is the largest of these five counties.

Champaign County History

Beginning in 2004, Champaign County classified the six elected positions, excluding the Sheriff and Board Chair, into two groups or classifications. The first group included the County Clerk, Treasurer and Circuit Clerk, and the second group included the Auditor, Coroner and Recorder. The positions in the first group are considered to be larger positions in terms of classification, based upon the responsibilities assigned to the office. As such, the classification plan placed the compensation of the positions in the second group at 96% of the compensation for the positions in the first group. Because of the offset in years in which the salaries are set for the two groups of elected officials, the intended internal equity was achieved in FY2009 and FY2010, as documented below.

Champaign County	FY2009 - 12/1/2008	FY2010 - 12/1/2009
County Clerk	\$80,458.56	\$83,274.62
Treasurer	\$80,458.56	\$83,274.62
Sheriff	\$100,610.12	\$104,131.56
Board Chair	\$29,274.00	\$29,274.00
Circuit Clerk	\$80,459.00	\$83,275.00
Auditor	\$76,745.00	\$79,815.00
Coroner	\$76,745.00	\$79,815.00
Recorder	\$76,745.00	\$79,815.00

However, this system of internal equity has been compromised since FY2011, when the County Clerk, Treasurer and Sheriff – who were elected in 2010 – had salaries set at increases of 0% in FY2011; 0% in FY2012; and CPI up to 2% in FY2013; and CPI up to 2% in FY2014; while at the same time the Circuit Clerk, Auditor, Recorder and Coroner who were elected in 2008

received increases of 4% for FY2011 and 4% for FY2012. As demonstrated below, this has caused the smaller classified positions of Auditor, Coroner and Recorder to surpass the County Clerk and Treasurer, and the Circuit Clerk which was equal to the County Clerk and Treasurer has also surpassed both of those.

Champaign County	FY2009 - 12/1/2008	FY2010 - 12/1/2009	FY2011 - 12/1/2010	FY2012 - 12/1/2011
County Clerk	\$80,458.56	\$83,274.62	\$83,274.62	\$83,274.62
Treasurer	\$80,458.56	\$83,274.62	\$83,274.62	\$83,274.62
Sheriff	\$100,610.12	\$104,131.56	\$104,131.56	\$104,131.56
Board Chair	\$29,274.00	\$29,274.00	\$29,274.00	\$29,274.00
Circuit Clerk	\$80,459.00	\$83,275.00	\$86,606.00	\$90,070.00
Auditor	\$76,745.00	\$79,815.00	\$83,007.00	\$86,328.00
Coroner	\$76,745.00	\$79,815.00	\$83,007.00	\$86,328.00
Recorder	\$76,745.00	\$79,815.00	\$83,007.00	\$86,328.00

Analysis

To restore the internal equity that existed in FY2009 and FY2010, the County Board should give consideration to what it currently considers reasonable wage increases, and although it cannot bind a future board, what it anticipates will be considered reasonable in 2014 when next setting the salaries for the County Clerk, Treasurer and Sheriff. Obviously, of the options outlined below, the higher percentage increases adopted by the Board will enable greater equity with the comparable county elected official salaries, which is an important secondary consideration – following consideration of internal equity for the eight Champaign County elected officials.

To demonstrate options for setting the four-year term of salaries for the 2012 elected officials (Group A – Circuit Clerk, Coroner, Recorder, Auditor), I am also including the information regarding what increase would be required for setting salaries in 2014 for the elected officials (Group B – County Clerk, Treasurer, Sheriff) to preserve/reinstate a system of internal equity among the County’s elected officials.

In each of the options below, you are making a decision at this time for Group A only. FY2013 and FY2014 for Group B have already been established; and FY2015 and FY2016 for Group B will be determined by the Board in 2014. The following are potential options:

Option 1:

Option 1	FY2013	FY2014	FY2015	FY2016
Group A	0%	0%	0%	0%
Group B	2%	2%	2%	2%

OPTION 1	FY2012 - 12/1/2011	FY2013 - 12/1/2012	FY2014 - 12/1/2013	FY2015 - 12/1/2014	FY2016 - 12/1/2015
GROUP A					
Circuit Clerk	\$90,070.00	\$90,070.00	\$90,070.00	\$90,070.00	\$90,070.00
Auditor	\$86,328.00	\$86,328.00	\$86,328.00	\$86,328.00	\$86,328.00
Coroner	\$86,328.00	\$86,328.00	\$86,328.00	\$86,328.00	\$86,328.00
Recorder	\$86,328.00	\$86,328.00	\$86,328.00	\$86,328.00	\$86,328.00
Board Chair	\$29,274.00	\$29,274.00	\$29,274.00	\$29,859.48	\$30,456.67
GROUP B					
County Clerk	\$83,274.62	\$84,940.11	\$86,638.91	\$88,371.69	\$90,139.13
Treasurer	\$83,274.62	\$84,940.11	\$86,638.91	\$88,371.69	\$90,139.13
Sheriff	\$104,131.56	\$106,214.19	\$108,338.48	\$110,505.24	\$112,715.35

Option 2	FY2013	FY2014	FY2015	FY2016
Group A	0%	0%	1%	1%
Group B	2%	2%	3%	3%

OPTION 2	FY2012 - 12/1/2011	FY2013 - 12/1/2012	FY2014 - 12/1/2013	FY2015 - 12/1/2014	FY2016 - 12/1/2015
GROUP A					
Circuit Clerk	\$90,070.00	\$90,070.00	\$90,070.00	\$90,970.70	\$91,880.41
Auditor	\$86,328.00	\$86,328.00	\$86,328.00	\$87,191.28	\$88,063.19
Coroner	\$86,328.00	\$86,328.00	\$86,328.00	\$87,191.28	\$88,063.19
Recorder	\$86,328.00	\$86,328.00	\$86,328.00	\$87,191.28	\$88,063.19
Board Chair	\$29,274.00	\$29,274.00	\$29,274.00	\$30,152.22	\$31,056.79
GROUP B					
County Clerk	\$83,274.62	\$84,940.11	\$86,638.91	\$89,238.08	\$91,915.22
Treasurer	\$83,274.62	\$84,940.11	\$86,638.91	\$89,238.08	\$91,022.84
Sheriff	\$104,131.56	\$106,214.19	\$108,338.48	\$111,588.63	\$114,936.29

Option 3	FY2013	FY2014	FY2015	FY2016
Group A	0%	0%	2%	2%
Group B	2%	2%	4%	4%

OPTION 3	FY2012 - 12/1/2011	FY2013 - 12/1/2012	FY2014 - 12/1/2013	FY2015 - 12/1/2014	FY2016 - 12/1/2015
GROUP A					
Circuit Clerk	\$90,070.00	\$90,070.00	\$90,070.00	\$91,871.40	\$93,708.83
Auditor	\$86,328.00	\$86,328.00	\$86,328.00	\$88,054.56	\$89,815.65
Coroner	\$86,328.00	\$86,328.00	\$86,328.00	\$88,054.56	\$89,815.65
Recorder	\$86,328.00	\$86,328.00	\$86,328.00	\$88,054.56	\$89,815.65
Board Chair	\$29,274.00	\$29,274.00	\$29,274.00	\$30,444.96	\$31,662.76
GROUP B					
County Clerk	\$83,274.62	\$84,940.11	\$86,638.91	\$90,104.47	\$93,708.65
Treasurer	\$83,274.62	\$84,940.11	\$86,638.91	\$90,104.47	\$93,708.65
Sheriff	\$104,131.56	\$106,214.19	\$108,338.48	\$112,672.01	\$117,178.89

RECOMMENDED ACTION:

I recommend the Board adopt one of the three options listed above to reinstate internal equity of salaries among the County's elected officials. When considering which option to adopt, the Board should consider the following two critical factors:

1. Option 3 provides the best opportunity to move towards greater equity with the four outside County comparables where Champaign County salaries are currently low;
2. In consideration of the three options, the County Board is encouraged to consider the impact of the 2012 salary decision for Group A on the decision that will be required to be made by the Board in 2014 for Group B. While that 2014 decision rests solely with the Board seated at that future date, you are probably in the best position to judge what may be acceptable to that Board at that time.

As previously stated, it will be necessary for the County Board to adopt a decision regarding this issue no later than the May 24, 2012 County Board Meeting.

Thank you for your consideration of this issue. Please feel free to contact me with regard to any questions or concerns you may have.

xc: Champaign County Elected Officials



CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 EAST WASHINGTON
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ADMINISTRATIVE SUPPORT
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MEMORANDUM

TO: Brendan McGinty, Deputy Chair-Finance & MEMBERS OF THE CHAMPAIGN COUNTY BOARD COMMITTEE of the WHOLE

FROM: Deb Busey, County Administrator *Deb*

DATE: January 10, 2012

RE: CONSOLIDATION of SPECIAL REVENUE FUNDS in COMPLIANCE with GASB54

ISSUE

The requirements of GASB (Governmental Accounting Standards Board) Statement 54, which became effective on December 1, 2010, impose new definitions which require consolidation of Champaign County funds, through the elimination of two of the County's special revenue funds, and moving the expenditure activities of those two funds to consolidate with two related/existing and stand-alone special revenue funds.

REPORT

Transaction #1

Juvenile Intervention Services - **Fund 677** – was created as a result of a grant funded by the Illinois Juvenile Justice Commission, awarded to County Probation and Court Services for efforts in obtaining community input regarding various detention and delinquency issues. Since 1998, the County earned \$12,965.42 in investment interest which was not expended for the grant funded programming. This investment interest is eligible to be appropriated to other use, and because Fund 677 is no longer an active grant funded program, it is inappropriate to maintain it as a special revenue fund pursuant to GASB 54. The recommendation is to move all remaining monies in Fund 677 to **Fund 618** – Probation Services – where the monies can legitimately be used for juvenile justice initiatives. There are two accompanying budget amendments to achieve this consolidation – Budget Amendment 12-00007, increasing the appropriation in Fund 677 to enable the transfer of all cash remaining in the fund to Fund 618; and Budget Amendment 12-00008,

reflecting the increased revenue in Fund 618 as a result of the transfer of funds, and the increased appropriation of expenditure in FY2012 for initiatives to be paid with these funds.

Transaction #2

In 2007, the County Established the Delinquency Prevention Grant **Fund 109**. This fund was created as a result of the MOU between the County Board and the Champaign County Mental Health Board to place the administration of delinquency prevention grants with the Mental Health Board. The revenue for these grants has been transferred each year from the Public Safety Sales Tax Fund – **Fund 106**. Because this is not a specific and separate external revenue source, under the new GASB 54 requirements, Fund 109 no longer qualified to be reported as a stand-alone special revenue fund. By setting up a separate department budget in Fund 106, the expenditure for the delinquency prevention grant programs can be appropriated directly in the same fund where the original revenues are received. To honor the ongoing MOU with the Mental Health Board, the Mental Health Board staff will be responsible for the oversight and management of the Delinquency Prevention Grants Department budget within the Public Safety Sales Tax Fund. This consolidation of funds can be accomplished with transfers that do not require the approval of the County Board.

RECOMMENDED ACTION:

The Finance Committee recommends to the County Board the elimination of Fund 677 – Juvenile Intervention Services through the transfer of all monies remaining in that fund to Probation Services Fund 618. This action is further accomplished with Budget Amendments Numbered 12-00007 and 12-00008.

The Finance Committee recommends to the County Board the elimination of Fund 109 – Delinquency Prevention Grants; and the establishment of an ongoing budget for Delinquency Prevention Grants in the Public Safety Sales Tax Fund 106.

Thank you for your consideration of these recommendations. Please feel free to contact me if you have additional questions or concerns.

Attachments

REQUEST FOR BUDGET AMENDMENT

BA NO. 12-00007

FUND 677 JUV INTERVENTION SERVICES DEPARTMENT 052 COURT SERVICES -PROBATION

INCREASED APPROPRIATIONS:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
677-052-533.07 PROFESSIONAL SERVICES	10,000	10,000	13,000	3,000
TOTALS	10,000	10,000	13,000	3,000

INCREASED REVENUE BUDGET:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
None: from Fund Balance				
TOTALS	0	0	0	0

EXPLANATION: AMENDMENT IS NECESSARY TO CLOSE OUT FUND 677 IN ORDER TO IMPLEMENT GOVERNMENT ACCOUNTING STANDARDS BOARD STATEMENT #54

DATE SUBMITTED:

11/10/12

AUTHORIZED SIGNATURE

**** PLEASE SIGN IN BLUE INK ****



APPROVED BY BUDGET & FINANCE COMMITTEE:

DATE:

REQUEST FOR BUDGET AMENDMENT

BA NO. 12-00008

FUND 618 PROBATION SERVICES FUND DEPARTMENT 051 JUVENILE DETENTION CENTER

INCREASED APPROPRIATIONS:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
618-051-533.07 PROFESSIONAL SERVICES	0	0	13,000	13,000
TOTALS	0	0	13,000	13,000

INCREASED REVENUE BUDGET:

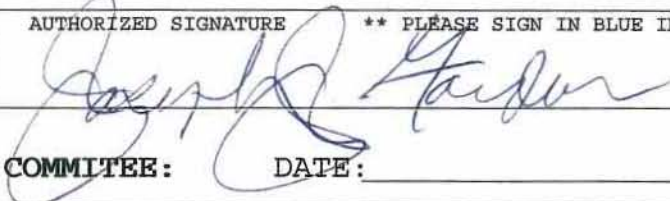
ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
618-051-371.67 FROM JUV INTRVNTN SRV 677	0	0	13,000	13,000
TOTALS	0	0	13,000	13,000

EXPLANATION: AMENDMENT IS NECESSARY TO CLOSE OUT FUND 677 IN ORDER TO IMPLEMENT GOVERNMENT ACCOUNTING STANDARDS BOARD STATEMENT #54

DATE SUBMITTED:

1/10/12

AUTHORIZED SIGNATURE



** PLEASE SIGN IN BLUE INK **

APPROVED BY BUDGET & FINANCE COMMITTEE:

DATE:

AUDITOR'S REPORT TO COUNTY BOARD
 PERIOD ENDING 12/31/11

FUND	NAME	FY 2011				FY 2012					
		-BUDGET- FINAL	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %	BEGINNING (12/01/11)	BUDGET CURRENT (AS OF 12/31/11)	CHANGE	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %
074	2003 NURS HM BOND DBT SRV										
	REVENUE	6,232,737	103	6,228,809	100	1,471,363	1,471,363	0	0	0	
	EXPENDITURE	6,200,768	0	6,089,431	98	1,625,258	1,625,258	0	0	0	
075	REGIONAL PLANNING COMM										
	REVENUE	15,287,304	245,673	11,032,025	72	12,721,628	12,721,628	0	82,512	82,512	1
	EXPENDITURE	16,227,104	403,176	10,878,683	67	14,065,165	14,065,165	0	573,677	573,677	4
076	TORT IMMUNITY TAX FUND										
	REVENUE	1,118,682	3	1,116,592	100	1,147,135	1,147,135	0	0	0	
	EXPENDITURE	1,502,000	22,663	1,444,791	96	1,495,040	1,495,040	0	21,057	21,057	1

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 12/31/11

FUND	NAME	FY 2011				FY 2012					
		-BUDGET- FINAL	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %	BEGINNING (12/01/11)	BUDGET- CURRENT (AS OF 12/31/11)	CHANGE	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %
080	GENERAL CORPORATE										
010	COUNTY BOARD										
	REVENUE	336,968	3,450	310,456	92	313,750	313,750	0	4,300	4,300	1
	EXPENDITURE	271,833	52,045	268,806	99	290,151	290,151	0	58,938	58,938	20
013	DEBT SERVICE										
	REVENUE	710,688	0	403,209	57	708,708	708,708	0	0	0	
	EXPENDITURE	403,261	0	401,526	100	401,437	401,437	0	0	0	
016	ADMINISTRATIVE SERVICES										
	REVENUE	144,426	70	56,397	39	83,220	83,220	0	0	0	
	EXPENDITURE	1,011,941	126,926	975,286	96	613,248	613,248	0	19,281	19,281	3
017	COOPERATIVE EXTENSION SRV										
	REVENUE	399,056	1	398,945	100	408,991	408,991	0	0	0	
	EXPENDITURE	399,056	1	398,766	100	408,991	408,991	0	0	0	
020	AUDITOR										
	REVENUE	111,504	0	157,207	141	102,600	102,600	0	0	0	
	EXPENDITURE	326,688	25,062	324,871	99	336,757	336,757	0	25,265	25,265	8
021	BOARD OF REVIEW										
	REVENUE	0	0	0		0	0	0	0	0	
	EXPENDITURE	122,317	7,297	121,320	99	117,567	117,567	0	8,676	8,676	7
022	COUNTY CLERK										
	REVENUE	275,462	0	338,335	123	302,330	302,330	0	0	0	
	EXPENDITURE	847,550	41,740	814,307	96	961,264	961,264	0	56,300	56,300	6
023	RECORDER										
	REVENUE	1,484,928	118,160	1,522,730	103	1,425,703	1,425,703	0	129,334	129,334	9
	EXPENDITURE	916,331	17,591	909,236	99	864,951	864,951	0	137,513	137,513	16
025	SUPERVISOR OF ASSESSMENT										
	REVENUE	42,675	6	62,112	146	35,293	35,293	0	22	22	
	EXPENDITURE	411,093	19,574	378,382	92	353,768	353,768	0	20,702	20,702	6
026	COUNTY TREASURER										
	REVENUE	764,950	192	707,053	92	713,100	713,100	0	130	130	
	EXPENDITURE	253,367	20,404	252,902	100	258,101	258,101	0	19,598	19,598	8
028	INFORMATION TECHNOLOGY										
	REVENUE	0	0	94,023	N.A.	107,586	107,586	0	56	56	
	EXPENDITURE	401,317	0	385,179	96	803,111	803,111	0	36,884	36,884	5
030	CIRCUIT CLERK										
	REVENUE	2,112,645	0	1,968,722	93	2,024,500	2,024,500	0	0	0	
	EXPENDITURE	1,114,804	70,930	1,090,988	98	1,091,741	1,091,741	0	70,769	70,769	6
031	CIRCUIT COURT										
	REVENUE	1,000	50	328	33	0	0	0	0	0	
	EXPENDITURE	1,030,427	79,596	1,026,101	100	1,039,084	1,039,084	0	70,562	70,562	7

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 12/31/11

FUND	NAME	F Y 2 0 1 1				F Y 2 0 1 2					
		-BUDGET- FINAL	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %	BEGINNING (12/01/11)	BUDGET- CURRENT (AS OF 12/31/11)	CHANGE	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %
080	GENERAL CORPORATE	(CONTINUED)									
032	JURY COMMISSION										
	REVENUE	0	0	0		0	0	0	0	0	
	EXPENDITURE	32,147	1,858	24,347	76	32,289	32,289	0	1,473	1,473	5
036	PUBLIC DEFENDER										
	REVENUE	127,358	0	215,518	169	235,289	235,289	0	0	0	
	EXPENDITURE	997,362	77,435	988,407	99	1,045,091	1,045,091	0	77,646	77,646	7
040	SHERIFF										
	REVENUE	936,465	51,332	1,005,365	107	964,300	964,300	0	29,709	29,709	3
	EXPENDITURE	4,510,219	276,577	4,376,712	97	4,449,876	4,449,876	0	263,929	263,929	6
041	STATES ATTORNEY										
	REVENUE	1,469,978	2,058	1,249,391	85	1,433,808	1,433,808	0	93	93	
	EXPENDITURE	2,060,516	146,132	2,041,115	99	2,085,798	2,085,798	0	141,725	141,725	7
042	CORONER										
	REVENUE	42,726	302	46,354	108	51,250	51,250	0	0	0	
	EXPENDITURE	500,197	23,864	499,190	100	460,412	460,412	0	26,970	26,970	6
043	EMERGENCY MANAGEMENT AGCY										
	REVENUE	51,548	0	157,791	306	52,000	52,000	0	25	25	
	EXPENDITURE	146,650	7,996	129,123	88	123,783	123,783	0	3,587	3,587	3
051	JUVENILE DETENTION CENTER										
	REVENUE	935,549	0	1,309,009	140	932,749	932,749	0	0	0	
	EXPENDITURE	1,592,312	107,545	1,562,014	98	1,594,329	1,594,329	0	109,522	109,522	7
052	COURT SERVICES -PROBATION										
	REVENUE	477,232	0	634,412	133	477,232	477,232	0	0	0	
	EXPENDITURE	1,418,905	92,893	1,396,318	98	1,421,419	1,421,419	0	89,993	89,993	6
057	DEPUTY SHERIFF MERIT COMM										
	REVENUE	0	0	0		0	0	0	0	0	
	EXPENDITURE	22,672	0	21,666	96	20,025	20,025	0	0	0	
071	PUBLIC PROPERTIES										
	REVENUE	1,615,593	17,788	1,769,973	110	1,315,676	1,315,676	0	21,034	21,034	2
	EXPENDITURE	2,897,517	108,876	2,815,823	97	2,919,840	2,919,840	0	82,172	82,172	3
075	GENERAL COUNTY										
	REVENUE	17,855,635	75,464	18,244,617	102	18,438,984	18,438,984	0	180	180	
	EXPENDITURE	3,052,119	209,071	2,914,420	95	3,212,767	3,212,767	0	275,330	275,330	9
077	ZONING AND ENFORCEMENT										
	REVENUE	59,025	970	56,643	96	170,700	170,700	0	1,704	1,704	1
	EXPENDITURE	346,153	19,272	296,127	86	336,077	336,077	0	17,521	17,521	5
124	REGIONAL OFFICE EDUCATION										
	REVENUE	0	0	0		0	0	0	0	0	
	EXPENDITURE	209,062	0	199,267	95	213,214	213,214	0	0	0	

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 12/31/11

FUND	NAME	F Y 2 0 1 1				F Y 2 0 1 2					
		-BUDGET-		ACTUALS		-BUDGET-			ACTUALS		
		FINAL	CURRENT MONTH	YEAR-TO DATE	YTD %	BEGINNING (12/01/11)	CURRENT (AS OF 12/31/11)	CHANGE	CURRENT MONTH	YEAR-TO DATE	YTD %
080	GENERAL CORPORATE	(CONTINUED)									
130	CIRC CLK SUPPORT ENFORCE										
	REVENUE	57,883	0	50,962	88	57,883	57,883	0	0	0	
	EXPENDITURE	50,077	2,995	47,509	95	50,521	50,521	0	2,952	2,952	6
140	CORRECTIONAL CENTER										
	REVENUE	865,216	10,314	781,916	90	825,016	825,016	0	3,543	3,543	
	EXPENDITURE	5,667,813	410,009	5,634,852	99	5,785,215	5,785,215	0	274,401	274,401	5
141	STS ATTY SUPPORT ENFORCE										
	REVENUE	371,261	0	341,321	92	371,024	371,024	0	0	0	
	EXPENDITURE	379,084	21,368	351,305	93	369,356	369,356	0	19,620	19,620	5
TOTAL	GENERAL CORPORATE										
	REVENUE	31,249,771	0	31,882,790	102	31,551,692	31,551,692	0	190,130	190,130	1
	EXPENDITURE	31,392,790	21,368	30,645,865	98	31,660,183	31,660,183	0	1,911,329	1,911,329	6

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 12/31/11

FUND	NAME	FY 2011				FY 2012						
		-BUDGET-		ACTUALS		BEGINNING	BUDGET	CHANGE	ACTUALS			
		FINAL	CURRENT MONTH	YEAR-TO DATE	YTD %	(12/01/11)	(AS OF 12/31/11)		CURRENT MONTH	YEAR-TO DATE	YTD %	
081	NURSING HOME											
	REVENUE	15,296,331	935	14,234,071	93	14,997,726	14,997,726	0	1,181	1,181		
	EXPENDITURE	15,796,464	668,328	14,219,895	90	14,522,511	14,522,511	0	567,534	567,534	4	
083	COUNTY HIGHWAY											
	REVENUE	2,771,924	798	2,476,351	89	2,647,044	2,647,044	0	137,419	137,419	5	
	EXPENDITURE	2,891,102	134,605	2,818,844	98	2,645,862	2,645,862	0	109,968	109,968	4	
084	COUNTY BRIDGE											
	REVENUE	1,058,646	3	1,132,453	107	1,067,174	1,067,174	0	0	0		
	EXPENDITURE	1,031,000	0	458,330	44	1,066,000	1,066,000	0	0	0		
085	COUNTY MOTOR FUEL TAX											
	REVENUE	2,721,643	0	2,846,127	105	2,827,876	2,827,876	0	0	0		
	EXPENDITURE	3,775,404	105,321	3,466,038	92	2,827,205	2,827,205	0	11,014	11,014		
088	ILL.MUNICIPAL RETIREMENT											
	REVENUE	4,883,414	40,885	4,711,298	96	4,839,122	4,839,122	0	37,634	37,634	1	
	EXPENDITURE	4,884,984	0	4,646,775	95	4,820,774	4,820,774	0	0	0		
089	COUNTY PUBLIC HEALTH FUND											
	REVENUE	1,304,310	53,778	1,285,544	99	1,317,053	1,317,053	0	64,300	64,300	5	
	EXPENDITURE	1,304,310	4,626	1,291,485	99	1,316,561	1,316,561	0	7,500	7,500	1	
090	MENTAL HEALTH											
	REVENUE	4,079,037	28,360	4,116,528	101	4,060,124	4,060,124	0	25,267	25,267	1	
	EXPENDITURE	4,079,037	295,264	3,943,061	97	4,060,124	4,060,124	0	288,128	288,128	7	
091	ANIMAL CONTROL											
	REVENUE	483,649	19,080	574,015	119	584,765	584,765	0	33,360	33,360	6	
	EXPENDITURE	530,109	27,054	509,893	96	579,741	579,741	0	22,792	22,792	4	
092	LAW LIBRARY											
	REVENUE	68,225	0	65,943	97	68,100	68,100	0	0	0		
	EXPENDITURE	84,256	1,371	83,486	99	74,282	74,282	0	1,406	1,406	2	
103	HWY FED AID MATCHING FUND											
	REVENUE	8,323	0	8,453	102	7,303	7,303	0	0	0		
	EXPENDITURE	0	0	0		0	0	0	0	0		
104	EARLY CHILDHOOD FUND											
	REVENUE	7,279,475	285,873	6,999,175	96	7,859,795	7,859,795	0	140,861	140,861	2	
	EXPENDITURE	7,275,125	348,490	6,425,493	88	7,779,740	7,779,740	0	348,844	348,844	4	
105	CAPITAL ASSET REPLCMT FND											
	REVENUE	273,511	0	201,978	74	243,290	243,290	0	0	0		
	EXPENDITURE	956,983	15,041	484,666	51	843,747	843,747	0	10,561	10,561	1	
106	PUBL SAFETY SALES TAX FND											
	REVENUE	4,512,403	379	4,538,937	101	4,508,507	4,508,507	0	0	0		
	EXPENDITURE	4,211,132	27,096	3,930,362	93	4,428,826	4,658,826	230,000	0	0		
107	GEOGRAPHIC INF SYSTM FUND											
	REVENUE	282,100	0	252,926	90	252,000	252,000	0	0	0		
	EXPENDITURE	316,162	21,474	311,004	98	272,860	272,860	0	17,854	17,854	7	

AUDITOR'S REPORT TO COUNTY BOARD
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FUND	NAME	FY 2011				FY 2012					
		BUDGET-FINAL	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %	BEGINNING (12/01/11)	BUDGET-CURRENT (AS OF 12/31/11)	CHANGE	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %
108	DEVLPMNTL DISABILITY FUND										
	REVENUE	3,585,739	11	3,575,053	100	3,677,507	3,677,507	0	0	0	
	EXPENDITURE	3,588,739	289,698	3,550,078	99	3,675,382	3,675,382	0	292,734	292,734	8
109	DELINQ PREVENTN GRNT FUND										
	REVENUE	203,116	0	203,220	100	203,116	203,116	0	0	0	
	EXPENDITURE	203,116	17,608	199,626	98	203,116	203,116	0	17,608	17,608	9
188	SOCIAL SECURITY FUND										
	REVENUE	2,770,393	32,333	2,573,369	93	2,778,005	2,778,005	0	30,700	30,700	1
	EXPENDITURE	2,766,542	78,770	2,596,306	94	2,774,005	2,774,005	0	68,802	68,802	2
303	COURT COMPLEX CONSTR FUND										
	REVENUE	1,200	11	622	52	2,000	2,000	0	0	0	
	EXPENDITURE	0	0	0		100,000	100,000	0	0	0	
304	HIGHWAY FACILTY CONST FND										
	REVENUE	0	0	89		450	450	0	0	0	
	EXPENDITURE	0	0	0		0	0	0	0	0	
305	202 ART BARTELL BLDG CNST										
	REVENUE	2,200,200	0	2,004,881	91	250	250	0	0	0	
	EXPENDITURE	2,200,000	357,300	1,541,819	70	472,816	472,816	0	0	0	
350	HWY FACIL BOND DEBT SERV										
	REVENUE	199,663	0	199,968	100	202,995	202,995	0	0	0	
	EXPENDITURE	199,600	0	198,095	99	198,119	198,119	0	0	0	
474	RPC USDA REVOLVING LOANS										
	REVENUE	551,750	0	225		500,000	500,000	0	0	0	
	EXPENDITURE	115,000	0	333		110,000	110,000	0	0	0	
475	RPC ECON DEVELOPMNT LOANS										
	REVENUE	521,700	814	365,288	70	438,450	438,450	0	6,232	6,232	1
	EXPENDITURE	525,000	9,670	155,984	30	438,000	438,000	0	0	0	
476	SELF-FUNDED INSURANCE										
	REVENUE	1,955,373	37,341	2,038,360	104	2,137,800	2,137,800	0	34,936	34,936	2
	EXPENDITURE	1,890,762	689,230	1,429,723	76	1,912,613	1,912,613	0	670,537	670,537	35
610	WORKING CASH FUND										
	REVENUE	1,700	0	383	23	400	400	0	0	0	
	EXPENDITURE	1,700	0	383	23	400	400	0	0	0	
611	COUNTY CLK SURCHARGE FUND										
	REVENUE	12,000	0	9,348	78	8,500	8,500	0	0	0	
	EXPENDITURE	12,000	0	9,348	78	8,500	8,500	0	0	0	
612	SHERIFF DRUG FORFEITURES										
	REVENUE	20,375	0	2,034	10	20,085	20,085	0	0	0	
	EXPENDITURE	28,333	533	22,302	79	30,280	30,280	0	61	61	
613	COURT'S AUTOMATION FUND										
	REVENUE	289,399	0	256,168	89	250,250	250,250	0	0	0	
	EXPENDITURE	387,495	97,435	383,552	99	347,373	347,373	0	10,669	10,669	3

AUDITOR'S REPORT TO COUNTY BOARD
PERIOD ENDING 12/31/11

FUND	NAME	FY 2011				FY 2012					
		-BUDGET- FINAL	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %	BEGINNING (12/01/11)	BUDGET- CURRENT (AS OF 12/31/11)	CHANGE	CURRENT MONTH	ACTUALS YEAR-TO DATE	YTD %
614	RECORDER'S AUTOMATION FND										
	REVENUE	182,500	0	202,998	111	208,700	208,700	0	0	0	
	EXPENDITURE	260,764	58,599	241,813	93	265,638	265,638	0	1,882	1,882	1
617	CHILD SUPPORT SERV FUND										
	REVENUE	52,500	0	42,246	80	600	600	0	0	0	
	EXPENDITURE	150,240	2,319	48,306	32	102,435	102,435	0	2,702	2,702	3
618	PROBATION SERVICES FUND										
	REVENUE	363,500	100	424,916	117	401,500	401,500	0	90	90	
	EXPENDITURE	431,404	76,086	428,377	99	468,075	468,075	0	1,377	1,377	
619	TAX SALE AUTOMATION FUND										
	REVENUE	36,840	361	35,363	96	32,355	32,355	0	129	129	
	EXPENDITURE	40,933	0	27,606	67	40,899	40,899	0	0	0	
620	HEALTH-LIFE INSURANCE										
	REVENUE	5,640,158	426,959	5,118,854	91	5,128,766	5,128,766	0	429,688	429,688	8
	EXPENDITURE	5,640,158	427,403	5,111,453	91	5,128,738	5,128,738	0	416,285	416,285	8
621	STS ATTY DRUG FORFEITURES										
	REVENUE	55,000	5	59,968	109	27,040	27,040	0	0	0	
	EXPENDITURE	65,100	50	64,307	99	27,000	27,000	0	60	60	
627	PROPERTY TAX INT FEE FUND										
	REVENUE	61,000	600	71,278	117	60,120	60,120	0	240	240	
	EXPENDITURE	60,100	0	60,100	100	60,120	60,120	0	0	0	
628	ELECTN ASSIST/ACCESSIBLTY										
	REVENUE	100,000	0	37,972	38	168,339	168,339	0	0	0	
	EXPENDITURE	100,000	0	37,963	38	168,339	168,339	0	0	0	
629	COUNTY HISTORICAL FUND										
	REVENUE	25	0	1	4	10	10	0	0	0	
	EXPENDITURE	0	0	0		0	0	0	0	0	
630	CIR CLK OPERATION & ADMIN										
	REVENUE	84,300	0	104,865	124	120,100	120,100	0	0	0	
	EXPENDITURE	88,145	0	80,347	91	120,000	120,000	0	0	0	
641	ACCESS INITIATIVE GRANT										
	REVENUE	1,078,424	108,333	904,860	84	1,502,531	1,502,531	0	0	0	
	EXPENDITURE	1,466,464	41,166	1,257,730	86	1,502,531	1,502,531	0	60,864	60,864	4
658	JAIL COMMISSARY										
	REVENUE	26,000	0	28,516	110	26,000	26,000	0	0	0	
	EXPENDITURE	24,950	195	22,201	89	26,000	26,000	0	0	0	
659	COUNTY JAIL MEDICAL COSTS										
	REVENUE	30,500	0	28,232	93	30,500	30,500	0	0	0	
	EXPENDITURE	46,016	0	46,016	100	46,016	46,016	0	0	0	
670	COUNTY CLK AUTOMATION FND										
	REVENUE	20,100	0	76,983	383	30,000	30,000	0	0	0	
	EXPENDITURE	109,937	5,292	79,053	72	33,525	33,525	0	1,322	1,322	4

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FUND	NAME	FY 2011				FY 2012					
		-BUDGET-	ACTUALS			BEGINNING (12/01/11)	BUDGET CURRENT (AS OF 12/31/11)	CHANGE	ACTUALS		
		FINAL	CURRENT MONTH	YEAR-TO DATE	YTD %				CURRENT MONTH	YEAR-TO DATE	YTD %
671	COURT DOCUMENT STORAGE FD										
	REVENUE	157,000	0	133,423	85	135,240	135,240	0	0	0	
	EXPENDITURE	278,348	10,785	167,755	60	220,685	220,685	0	9,759	9,759	4
675	VICTIM ADVOCACY GRT-ICJIA										
	REVENUE	38,690	0	35,634	92	38,690	38,690	0	0	0	
	EXPENDITURE	35,768	2,339	35,801	100	36,078	36,078	0	2,238	2,238	6
676	SOLID WASTE MANAGEMENT										
	REVENUE	1,700	1,150	1,318	78	1,600	1,600	0	1,500	1,500	94
	EXPENDITURE	5,450	0	0		2,875	2,875	0	204	204	7
677	JUV INTERVENTION SERVICES										
	REVENUE	50	0	13	26	15	15	0	0	0	
	EXPENDITURE	10,000	0	0		10,000	10,000	0	0	0	
679	CHILD ADVOCACY CENTER										
	REVENUE	218,621	4,436	165,659	76	191,903	191,903	0	4,301	4,301	2
	EXPENDITURE	216,617	9,530	180,357	83	196,131	196,131	0	10,949	10,949	6
681	JUV INF SHARING SYS GRANT										
	REVENUE	11,250	0	6,985	62	11,812	11,812	0	0	0	
	EXPENDITURE	11,250	0	7,276	65	11,812	11,812	0	0	0	
685	DRUG COURTS PROGRAM										
	REVENUE	21,500	100	21,836	102	21,535	121,535	100,000	100	100	
	EXPENDITURE	21,500	0	15,000	70	21,535	121,535	100,000	0	0	
850	GEOG INF SYS JOINT VENTUR										
	REVENUE	512,942	18,779	559,168	109	470,297	470,297	0	17,854	17,854	4
	EXPENDITURE	512,053	17,515	496,459	97	469,770	469,770	0	21,838	21,838	5
TOTAL ALL FUNDS	REVENUE	19,916,693	1,326,172	117,292,593	589	10,999,158	11,099,158	100,000	1,238,434	1,238,434	11
	EXPENDITURE	23,952,214	4,287,400	112,653,888	470	13,312,685	13,642,685	330,000	5,481,555	5,481,555	40