

**CHAMPAIGN COUNTY BOARD
COMMITTEE OF THE WHOLE**

Finance/ Policy, Personnel, & Appointments/Justice & Social Services Agenda

County of Champaign, Urbana, Illinois

Tuesday, October 14, 2014 – 6:30 p.m.

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

I. Call To Order

II. Roll Call

III. Approval of Minutes

A. Legislative Budget Hearings

- | | |
|--------------------|-------|
| 1. August 25, 2014 | 1-7 |
| 2. August 26, 2014 | 8-21 |
| 3. August 27, 2014 | 22-28 |

B. Committee of the Whole

- | | |
|-----------------------|-------|
| 1. September 9, 2014 | 29-36 |
| 2. September 30, 2014 | 37-40 |

IV. Approval of Agenda/Addenda

V. Public Participation

VI. Communications

VII. Justice & Social Services

A. Monthly Reports – All reports are available on each department’s webpage through the department reports page at: <http://www.co.champaign.il.us/COUNTYBD/deptrpts.htm>

1. Animal Control – August 2014
2. Emergency Management Agency – September 2014
3. Head Start – August and September 2014
4. Probation & Court Services – August 2014
5. Public Defender – August 2014
6. Veterans’ Assistance Commission – September 2014

B. Other Business

C. Chair’s Report

VIII. Finance

A. Champaign & Urbana Enterprise Zones – Report & Recommendation 41-112

B. Champaign County CASA – Request for Adoption of Fee 113-116

C. Treasurer

1. Monthly Report – September 2014 – Reports are available on the Treasurer’s Webpage at: <http://www.co.champaign.il.us/TREAS/reports.htm>

Committee of the Whole Agenda
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2. Resolution Authorizing the County Board Chair to Execute a Deed of Conveyance or Cancellation of Appropriate Certificate of Purchase for Real Estate, Permanent Parcel No. 91-21-06-451-003,004	117
3. Resolution Authorizing the County Board Chair to Execute a Deed of Conveyance or Cancellation of Appropriate Certificate of Purchase for Real Estate, Permanent Parcel No. 46-21-07-307-008	118
4. Resolution Authorizing the County Board Chair to Execute a Deed of Conveyance or Cancellation of Appropriate Certificate of Purchase for Real Estate, Permanent Parcel No. 46-21-07-306-016	119
5. Resolution Authorizing the County Board Chair to Execute a Deed of Conveyance or Cancellation of Appropriate Certificate of Purchase for Real Estate, Permanent Parcel No. 41-20-11-231-018	120
6. Resolution Authorizing the County Board Chair to Execute a Deed of Conveyance or Cancellation of Appropriate Certificate of Purchase for Real Estate, Permanent Parcel No. 01-35-30-226-003	121
<u>D. Auditor</u>	
1. Monthly Report – September 2014 – Reports are available on the Auditor’s Webpage at: http://www.co.champaign.il.us/Auditor/monthlyreports.htm	
2. Recommendation for Amendment to the Financial Policies	122
<u>E. Nursing Home Monthly Report</u>	123-149
<u>F. Budget Amendments/Transfers</u>	
1. Budget Amendment #14-00038 Fund/Dept. 080 General Corporate-127 Veterans Assistance Commission Increased Appropriations: \$1,000 Increased Revenue: \$1,000 Reason: Donation From VFW Men’s Auxiliary Post 630 to be Used for Food Vouchers	150
<u>G. County Administrator</u>	
1. General Corporate Fund FY2014 Budget Projection Report <i>(to be distributed)</i>	
2. General Corporate Fund FY2014 Budget Change Report <i>(to be distributed)</i>	
3. Resolution Amending the General Corporate Fund Departments Staffing Budgets for FY2015	151
4. Recommendation to County Board to Receive & Place on File the FY2015 Budget	152-162
<u>H. Other Business</u>	
<u>I. Chair’s Report</u>	
<u>J. Designation of Items to be Placed on the Consent Agenda</u>	

- IX.** Policy, Personnel, & Appointments
- A. Appointments/Reappointments
1. Community Action Board – 1 Unexpired Term Ending 12/01/2016 163-164
- Kim Ruckman
2. Penfield Water District – 1 Unexpired Term Ending 5/31/2019 165-166
- Dick Willfong
- B. County Clerk
1. Revised August 2014 Report 167
2. September 2014 Report 168
- C. County Administrator
1. Administrative Services September 2014 Report 169-171
- D. Other Business
1. Placards System for Public Health 172-176
- E. Chair’s Report
1. Strategic Plan Update
- F. Designation of Items to be Placed on the Consent Agenda
- X.** Other Business
- XI.** Adjournment

1 CHAMPAIGN COUNTY BOARD
2 **BUDGET HEARING MINUTES**
3

4
5 **LEGISLATIVE BUDGET HEARINGS**

6 **Monday, August 25, 2014**

7 **Brookens Administrative Center, Lyle Shields Meeting Room**

8 **1776 E. Washington St., Urbana**
9

10 **MEMBERS PRESENT:** Christopher Alix, Aaron Esry, Josh Hartke, Stan James, John Jay, James McGuire, Diane
11 Michaels, Max Mitchell, Pattsy Petrie, James Quisenberry, Michael Richards, Giraldo Rosales,
12 Jon Schroeder, Rachel Schwartz, C. Alan Kurtz
13

14 **MEMBERS ABSENT:** Astrid Berkson, Lloyd Carter, Lorraine Cowart, Stan Harper, Jeff Kibler, Ralph Langenheim,
15 Gary Maxwell
16

17 **OTHERS PRESENT:** Deb Busey (County Administrator), Van Anderson (Deputy County Administrator of Finance),
18 Adelaide Aime (Children's Advocacy Center Director), Jeff Blue (County Highway Engineer),
19 Stephanie Joos (Animal Control Director), Cameron Moore (Chief Officer RPC), Elizabeth
20 Murphy (Chief Operating Officer RPC), Peter Tracy (MHB/DDB Director), Jane Quinlan
21 (Regional Office of Education), John Peterson (Champaign County Board of Health), Tracy
22 Parsons (ACCESS Initiative), Delores Henry, Sue Suter, Ginger Boas, Linda Lane
23 (Administrative Assistant)
24

25 **CALL TO ORDER**

26
27 County Board Chair Kurtz called the hearing to order at 6:06 p.m.
28

29 **ROLL CALL**

30
31 Roll was taken with Alix, Hartke, James, Jay, McGuire, Michaels, Mitchell, Petrie, Quisenberry, Richards, Schroeder,
32 Schwartz and Kurtz being present at the time of roll call establishing a quorum.
33 Esry and Rosales entered after roll call.
34

35 **APPROVAL OF AGENDA/ADDENDUM**

36
37 **MOTION** by Mr. Mitchell to approve the agenda; seconded by Mr. James. Upon vote, **MOTION CARRIED unanimously.**
38

39 **BUDGET PRESENTATIONS**

40
41 Ms. Busey stated that there were replacement pages for pages 5 and 6.
42

43 **Champaign County Board of Health**

44
45 Mr. Peterson explained this is an incremental budget and that many decisions made four years ago have been carried
46 forward. He stated they contract with the Champaign-Urbana district to provide the majority of their services and the
47 district is about 10% of their budget. He noted it has been recognized in the district they are a facility with a limited
48 revenue stream. Mr. Peterson stated that the 10% brought to the table for them supplements their staff, fills in some
49 holes, and makes for stronger activity. He acknowledged that Ms. Busey is very accurate in predicting revenues and it
50 seems to come out in the Board of Health's favor. Mr. Peterson stated the property tax error they are taking is about
51 \$460,000 with total budget activity at about \$850,000. He said the difference comes from state grants, participation in
52 grant activities at the state and federal level, and the major revenue stream is from food establishment inspections. He
53 noted that the budget includes money for dental activity which they have funded for eight years. Mr. Peterson said

54 they were able to add a bit to their carryover this time, putting them at a fully funded carryover. He indicated that they
55 could be facing potential attacks on the budget with tuberculosis becoming more of a threat, which will cost significant
56 revenues if they have to get involved in regulation enforcement. He stated the need to be able to respond to public
57 emergencies, such as tornados, without wiping out their finances.
58

59 Ms. Petrie asked for details on professional services. Ms. Busey replied the drop in the number is a result of the 13-
60 month budget in FY14 and is a contract with CUPHD for services that goes back to 12 months next year. Ms. Petrie
61 asked for confirmation that this is money that the County Health Department gives to the Public Health Department.
62 Mr. Peterson confirmed it was.
63

64 Mr. Schroeder noted that in performance indicators there is a huge jump in complaints investigated and asked why
65 that was. Mr. Peterson surmised that it's an increase in activity related to the health care industry and surveillance in
66 the district . **MOTION** by Mr. Schroeder to place on file; seconded by Mr. James. Upon vote, the **MOTION CARRIED**
67 **unanimously.**
68

69 Regional Office of Education

70
71 Ms. Quinlan stated the county funding creates a stable base and supports 3.55 full-time employees responsible for the
72 services the ROE is required by code to provide. She pointed out that the Champaign/Ford regional office is one of 44 in
73 the state and is in the upper third according to population. She summarized many responsibilities of the ROE. She said
74 they also administer a variety of grants to provide programs and services to schools, partner with other organizations
75 to identify needs, facilitate cooperative efforts among districts, and distribute the County sales tax for school facilities.
76 Ms. Quinlan stated the ROE is requesting stable funding consistent with budget direction provided by the County
77 Administrator. She noted the overall increase is 2.025%, which includes a 2.5% increase for employees and no increase
78 in commodities or contractals. She explained that their total request is \$225,484, but that is divided between two
79 counties based on proportion of EAV. She stated the request from Champaign County is a 1.777% increase from last
80 year. Ms. Quinlan said that the counties provide 5% of the funding, with the remainder coming from state, federal and
81 local sources. She summarized some of the changes taking place, one being that beginning next July there will be 35
82 offices instead of 44, but that the Champaign/Ford office will not be directly impacted.
83

84 Mr. Alix asked what % of increase they are asking for. Ms. Quinlan answered 1.777%. **MOTION** by Ms. Michaels to place
85 on file; seconded by Mr. Mitchell. Upon vote, the **MOTION CARRIED unanimously.**
86

87 Extension Education

88
89 Ms. Boas explained that this is a four county unit; Champaign, Ford, Vermilion and Iroquois. She indicated that
90 administrative functions have been streamlined to better serve the communities. She stated they brought educators
91 into the unit and said that an advantage in Unit 13 is that they have 10 educators in eight areas, which is the highest in
92 the state outside of Chicago. She said that those educators used to cover 23 counties and now cover 4. Ms. Boas said
93 40% of their funding comes from local funds, which is matched at about 85% from the state. She explained the
94 remainder comes from a large federal grant, Smith-Lever funds, and some general state revenue funds. She noted that
95 the budget is levied based on a referendum of 5%/EVA and they are at 2.1/EAV. She also noted that their funding
96 request has been stable over the past several years.
97

98 Ms. Petrie stated that she went to their website and couldn't find any information about the budget. She felt it would
99 be helpful if more details could be seen. Ms. Boas answered that she shares the budget with the council and the
100 minutes are on the website. Mr. Kurtz said he felt Ms. Petrie was asking for more transparency. Ms. Boas stated it is
101 hard to divide the information into four separate counties, but is willing to put more on the website. **MOTION** by Mr.
102 James to place on file; seconded by Mr. Schroeder. Upon vote, the **MOTION CARRIED unanimously.**
103

104 Regional Planning Commission, Head Start, Workforce Development Services & USDA Funds

105
106 Mr. Moore noted the complexity of their budget and that it accommodates over 100 active departments and nine
107 major program areas. He reported that they rely on state and federal grants, which represents 87% of their revenue.

108 He said that salary and fringe benefits represent about 65% of total operating expenses. He felt their staffing level
109 should be maintained around 225. He commented that they must deal with uncertainty due to the reliance on state
110 and federal money.

111
112 Mr. Moore said that their operating fund includes an increase in revenue for new programs or expansion of existing
113 programs. He summarized some of those programs and funding. He stated that they continue to try to find ways to
114 grow their fund balance. He anticipated the Early Childhood Fund to remain stable and reported they had applied for
115 grant money for a new type of early head start delivery system. He explained the differences in the program. He didn't
116 feel very optimistic it will get funded so it isn't included in the budget. Mr. Kurtz asked if the \$500,000 of reinstated
117 sequester money includes the new program. Mr. Moore replied no. He indicated that they did get back the 5% that was
118 lost under sequester.

119
120 Mr. Moore continued by stating that they have received money for the Workforce Development Fund for the past two
121 years and they are the grant recipient fiscal agent serving a four county area. He noted that this money has been
122 available for several years but the Workforce Investment Act will no longer exist after June 30, 2015. He said there is
123 replacement legislation, the Workforce Innovation and Opportunity Act, which will change how they do business. He
124 thought there would be more emphasis on on-the-job experience and summer youth employment programs. Ms.
125 Michaels asked if this would be in place of or to enhance the program. Mr. Moore replied in place of.

126
127 Mr. Moore explained that the Economic Development Program is where all of their loan programs are. He expects 2015
128 loans to be lower, but feels as the economy gets better more people will be looking for these loans. He noted that
129 USDA funds can only be used in rural areas and that they are starting to see some more demand for these loans.

130
131 Mr. Moore anticipates that administrative expenses will be around 8% of the operating budget, slightly higher than last
132 year but well below the maximum established by their funding sources. He is also anticipating fringe benefit costs to go
133 up, mainly driven by health insurance. He felt that FY15 will remain steady with possibly a slight increase in funding.

134
135 Ms. Murphy stated that county planning contract for professional services is a 2% increase. She said that the County
136 portion of membership fees has increased 3.2 % based on a per capita and base fee utilizing 2010 census data. Ms.
137 Schwartz stated the increase is 2% for a 12 month contract but wanted to know the actual increase. Mr. Moore
138 answered \$2,500-\$3,000. Ms. Busey clarified that the FY14 number is annualized to 12 months. Ms. Schwartz asked if it
139 is really 2% or more. Mr. Moore said he will have to look into it. Ms. Murphy stated the Senior Services matching funds
140 are budgeted at a 1.5% increase. She said the County support for CUUATS is through the Highway Department and is a
141 5% increase. She said these matching funds support over \$700,000 in federal and state funding for transportation,
142 engineering, planning, and research functions. Ms. Murphy noted that County support for the Court Diversion Project is
143 budgeted from the public safety tax for the new youth assessment center, which now includes early intervention
144 assessment for at-risk youth and has expanded evening and weekend hours. She reported that the MHB provides
145 additional money to support the center. She reported that the police training grant is budgeted through the Sheriff's
146 department budget, which is a 5% increase, and is used to leverage state funding for law enforcement.

147
148 Ms. Schwartz commented that it's not that the youth assessment center isn't important, but that if the sales tax
149 revenues are expected to be going down and they want to increase this by 40%, then they need to increase the budget
150 to fund drug court. She said they will need to make difficult choices because they have less revenues coming in. Ms.
151 Busey stated that this program is apparently new. She said the FY15 number is based on anticipated 5% of what is
152 expected to be collected this year and always lags one year behind. Ms. Busey explained that when budgeting for it, it
153 is fairly stable. She said they had 13 months of revenue in FY13 and FY14, and they are going back to 12 months in
154 FY15. She stated the taxes aren't going down, but are fairly stable or slightly increasing. She said the total projected for
155 FY15 is less than FY14 so the total they have to work with is lower. Ms. Busey explained that the 5% for delinquency
156 prevention funding is based on 5% of 12 months each fiscal year and has never been increased for 13 months. Ms.
157 Schwartz stated that they still don't have 40% increase available and the Board is going to have to make tough
158 allocation decisions because neither program is any less important. She also questioned why support from MHB isn't
159 going up. Mr. Moore felt it had to do with the expansion of the court diversion services and the establishment of the
160 youth assessment center. He also said that is the funding request they made.

161

162 Mr. Quisenberry asked about staffing, noting that GIS used to be part of RPC, and wanted to know if GIS was kept
163 separate. Ms. Busey replied that it does not include GIS.

164
165 Mr. Alix noted that the youth assessment center contributions from the cities vary from year to year and asked how
166 that was determined. Mr. Moore said they provide them with a budget and a request, but doesn't know how it's
167 determined. Mr. Alix noted the significant head count increase over the past four years and asked where the bulk of
168 those positions are. Mr. Moore answered that it is across the organization with some in Workforce Development, some
169 in Head Start. Mr. Alix stated that FY15 doesn't include Head Start. Mr. Moore said there has been some increase in
170 case management staff, some administrative staff on the fiscal side, some in transportation planning staff, and said it's
171 been fairly evenly disbursed across RPC.

172
173 Mr. McGuire commented that as the County increases it's funding for the youth assessment center, the cities are
174 decreasing funding even though many kids are coming from the cities and sees that as problematic. He said that in
175 regards to transportation he would like to see the Highway Department and Highway Committee have more input,
176 especially regarding the 2040 study. Mr. Moore stated that it is a multi-jurisdictional plan where they take feedback
177 from everybody and try to put it into a plan that everyone can support. **MOTION** by Mr. James to place on file;
178 seconded by Mr. Rosales. Upon vote, the **MOTION CARRIED unanimously**.

179
180 Mental Health Board & Developmental Disabilities Funds & ACCESS Initiative

181
182 Mr. Tracy began with Developmental Disabilities Board because the other three areas fit together. He said most of the
183 money is put in DDB due to statutory requirements. He noted they are working on an expansion of CILA which is
184 community integrated living arrangements. He said there are many people in Champaign County who have awards
185 from the state for CILA but no facilities are available in the county. Mr. Tracy stated they are working on aligning
186 funding with the changes happening nationally, such as significant changes in statute, court decisions, and Medicaid
187 rules. He noted that three states have discontinued sheltered workshops and any existing in Illinois will be phased out.
188 He commented on the Ligas Consent Decree, which calls for CILA facilities with no more than four residents rather than
189 the current 16. Mr. Tracy stated they have worked to eliminate any possibility of supplementation of Medicaid rates.
190 He said they are also trying to improve fiscal accountability and are implementing a web-based billing system. He
191 stated they want to make sure that they use what an agency does related to cultural competences as a major
192 consideration for whom and what they fund. Mr. Tracy provided a handout regarding upcoming changes in DDB.

193
194 He noted that the MHB and substance use disorder side is also seeing many changes but they aren't driven by same
195 factors. He said the MHB changes are driven by changes in funding structure from the state and the change in
196 Medicaid. He commented that the biggest change is in managed care and is confusing. He said the agencies primarily
197 receiving funds in the past no are longer the only option in town. Mr. Tracy reminded everyone that MHB is still
198 responsible for developmental and intellectual disabilities. He noted that they earmark a portion of MHB money to
199 support DDB. He said that MHB is also a partner in the CILA expansion.

200
201 He said that ACCESS Initiative is undergoing changes as well with the co-op agreement ending September 30, 2015. He
202 said they are working on a sustainability plan and how to transition to a post ACCESS period. Mr. Tracy noted that they
203 see the youth assessment center as the responsibility of the entire community. He thought the community coalition
204 would be working on how to sustain the assessment center. Mr. Tracy stated they are working on the issue of mental
205 health and criminal justice, and that they send money to Community Elements to work with the jail. He feels there is a
206 need for some sort of residential option rather than jail. Mr. Tracy commented that they also co-fund 211 with United
207 Way. He said they monitor what is happening with the State and that if the state income tax is not extended he felt
208 that mental health programs are going to be hit very hard. Mr. Tracy reported that all funding for delinquency
209 prevention goes to the juvenile assessment center and they do not take an administrative cut for managing the money.
210 He stated that many people are involved in the decision making process and are also part of the planning process for
211 the ACCESS sustainability plan.

212
213 Mr. Tracy reported that ACCESS Initiative is in the process of scaling back and therefore has less money in the budget.
214 He said they will continue youth and family organizations that have been created. He commented that Choices is a

215 managed care company focusing on youth with mental health issues that are also multi-system involved. He noted
216 their pilot project is in four counties in Illinois and ACCESS has linked with them because their philosophy is the same.

217
218 Ms. Petrie asked why there was money for conferences and training in MHB and ACCESS but not in DDB. Mr. Tracy
219 replied that DDB training would be covered under MHB. Ms. Petrie expressed her support of CILA and asked if there
220 was any way to make sure only people from Champaign County received the benefit, not people moving here to take
221 advantage of the housing. Mr. Tracy responded that it is clear in the RFP that it is only for people who have family here
222 or originate from Champaign County. He said the only exception to that is if a person is moved from a state operated
223 center back to the community. He explained the reason for that is the money that follows that person.

224
225 Mr. McGuire asked if the Times Center has a respite area for those with mental health issues. Mr. Tracy replied they
226 do, but the structure of the Times Center doesn't currently allow for separation.

227
228 Ms. Michaels commented that with ACCESS going away two providers are not budgeted. She noted there are the same
229 number of clients but less money and wondered what they are losing and why couldn't it be done before. Mr. Tracy
230 answered that it is because of Choices. He also felt it had to do with their contract running from July 1 through June 30
231 and that they don't plan to continue the contract after June 30, 2015. Ms. Michaels suggested it was a six month
232 budget then. Mr. Tracy said that was correct. Ms. Michaels said the expenditure item on contributions and grants is
233 only slightly down and wanted to know if that was a six or 12 month budget. Mr. Tracy explained that the budget
234 covers closeout through September 30. Ms. Michaels asked if salaries are included in that. Mr. Tracy said he isn't sure if
235 it relates to money carried over from the previous year but will check into it.

236
237 Mr. Alix noted the narrative mentions funding from the MHB and wanted to know if that was the HHS grant and not
238 MHB property tax money. Mr. Tracy replied that it's a combination. He explained that all money that comes through
239 the grant goes through the MHB and is contracted out except for administrative support. He said they also have
240 contracts directly funded by the MHB. Mr. Alix said he didn't see how they got \$1.2 million. Mr. Tracy said it's a
241 combination of Parenting with Love and Limits, wrap-around support contracts, and a lot of match to support ACCESS.
242 He said when the grant ends they will use money as part of the sustainability for what ACCESS has accomplished. Mr.
243 Alix suggested the wording be changed. He said he is having trouble relating money to ACCESS. Mr. Tracy stated that
244 with the federal money gone they have to rethink how they use the money appropriately. Mr. Alix questioned the
245 ACCESS Initiative grant fund balance. Ms. Busey said she will check the fund balances. **MOTION** by Mr. Alix to place on
246 file; seconded by Mr. Schroeder. Upon vote, the **MOTION CARRIED unanimously**.

247
248 Children's Advocacy Center

249
250 Adelaide Aime commented that the Children's Advocacy Center is the first point of contact and the only agency in
251 Champaign County for children who have been sexually abused. She explained that all of their money is from grants
252 and gifts with no direct tax dollars involved. She reported the numbers have remained relatively flat. Ms. Aime noted
253 one change is that a gift received from the University of Illinois, which is funded by sanctions against Penn State, will be
254 \$10,000 more than last year. She explained the money only comes one year at a time so there is no promise for the
255 future. She said she added \$20,000 to the expenditures and revenues so no budget amendment will have to be done
256 later if they get a grant they don't know about. **MOTION** by Mr. James to place on file; seconded by Mr. Rosales. Upon
257 vote, the **MOTION CARRIED unanimously**.

258
259 Animal Control Funds

260
261 Stephanie Joos stated they are funded by registration fees for dogs and cats and intergovernmental agreements with
262 21 villages, the City of Champaign and the City of Urbana. She noted they saw revenue increase from the registration
263 fee increase enacted in 2014. She said there is a 3% revenue increase from the City of Champaign intergovernmental
264 agreement, but the other intergovernmental agreements haven't been renegotiated yet. Ms. Joos explained there
265 were two major increases in the budget. She noted METCAD costs went up as well as budgeting for overtime for their
266 officers. She stated that they were trying to cut back on comp time and increase overtime in order to better manage
267 the time and provide the type of service they want to provide to the cities. She said she doesn't see any major
268 purchases in 2015.

269 Mr. Rosales asked why she is projecting more overtime. Ms. Joos stated that they have always given comp time, but
270 based on FY13 hours worked that is the cost it would be to pay them overtime. Mr. Rosales asked if they had changed
271 operating hours. Ms. Joos replied they have not. She said that she had proposed closing the office on Saturdays but not
272 closing the service. She stated she is still working to see the true cost savings of that.

273
274 Mr. James said there is no capital improvement increase but they have many things that could fail. He noted there isn't
275 any leeway in the budget. Ms. Joos explained that she will be focusing on what the true cost of animal control services
276 is. She commented that they haven't increased costs enough to accommodate capital expenses that will be coming in
277 the future. She said she is developing what capital expenditures would be to replace the HVAC, vehicles, cages, etc. She
278 said she hopes to have that plan in place for FY16 so they can charge the cities appropriately. Mr. James said that fees
279 were raised and that the capital and equipment money is now gone, but there is still no 5-year outlay. He said he
280 wouldn't want homeowners to get hit with another fee increase. He felt that when talking about overtime, they need
281 to keep track of where most calls are coming from and what that is actually costing. Mr. Alix said he agrees with what
282 Mr. James is saying, but that Ms. Joos came to them six month ago with a cost control proposal and was turned down.
283 He said it's going to come down to the County Board being willing to dedicate more money to this.

284
285 Ms. Busey explained the overtime, stating that most calls come from Champaign. She said they need to pay it in order
286 to show true costs to the City of Champaign. She said they need to give the cities and villages plenty of notice and their
287 goal is to give what the real costs are this fall so they know what to expect when the contracts are renewed. Mr. Alix
288 said that if they have been running at a loss they need to factor that into what they are trying to charge and hopefully
289 make that up. Mr. Quisenberry commented that there is no room in the organizational chart for a business analyst. He
290 felt that is the kind of work they are talking about and the Board needs to recognize that in some of the smaller
291 operations they need to lend expertise of the County financially.

292
293 Mr. Schroeder said that capital expenses are small but they have vehicles that are depended upon. He asked if the
294 vehicles were serviced at Highway. Ms. Joos replied that they were. Mr. Schroeder said he assumed that they are
295 putting together a catalog with the new director and this building would part of that for maintenance, future
296 maintenance, and current repairs, etc. He also said it was up to the County Board to make sure they have the money to
297 keep the facilities up on the outside and inside. **MOTION** by Mr. Quisenberry to place on file; seconded by Mr. Mitchell.
298 Upon vote, the **MOTION CARRIED unanimously**.

299
300 Highway Funds

301
302 Mr. Blue stated that there are roughly 200 miles of roadway and 87 bridges in Champaign County. He said he is also the
303 engineer for the townships and any projects they have on their 1,559 miles of roads and 610 bridges. He listed all of the
304 funds they utilize. Mr. Blue noted they have a township bridge program which is a state funded program they can use
305 at 80% with Highway and the townships matching 10% each. He stated that the township road system is the third
306 largest in the state behind Livingston and Iroquois counties.

307
308 Mr. Blue stated that the Highway Fund pays for 20 full-time employees. He indicated there are other revenue streams
309 in addition to the property tax. He explained why they transfer MFT funds into Highway funds and they do get some
310 money back for doing engineering for townships. Mr. Blue noted that their major expenses come out of the Highway
311 Fund and is mostly personnel. He stated that gas and oil comes out of this fund as well as heavy equipment
312 maintenance and heavy equipment capital purchases. Mr. Blue said for FY2015 they plan to purchase a new dump
313 truck, two mowers and a mechanics truck. He stated there are two years left on the Highway Facilities Bond before the
314 Highway Building is paid off. He said there is zero change in the fund balance from FY2014 to FY2015.

315
316 Mr. Blue summarized the performance indicators for projects. He said their performance indicators for roadways
317 include about 50 miles each year for ditch grading and shoulder repair and noted that the PCI from the pavement
318 management system is holding steady. He reported that the cold-in-place recycling is giving better roads that last
319 longer and keeping PCI ratings higher for longer periods of time.

320
321 Mr. Blue moved to the County Bridge Fund and said this is for bridges on County roads and helps townships with
322 bridges. He said this is a difficult fund because a project could begin one year and finish the next, or they don't know

323 when it will be paid. Mr. Blue thinks this is the only county south of I-80 with no posted bridges. He said they do bridge
324 inspections every other year. He reported that they typically come very close to the estimated budget for bridge
325 projects. He indicated it's hard to project township bridges because of not knowing when the townships will have the
326 matching funds.

327
328 Mr. Blue next went to MFT Funds and explained that the Illinois Jobs Now money ends this year. He said this is money
329 that is used to fund maintenance and construction of roadways. He noted that they completed some major projects in
330 FY14 and said all the road improvement money in FY15 is going to the Dewey-Fisher Road project, the highest
331 trafficked road in the County. He estimated that project to be \$7.7 million dollars. Mr. Blue said they have five different
332 funding sources for this project. He explained the MFT funds source distribution and uses is a packet from IDOT
333 showing where funds come from and how they are distributed. He noted the federal aid matching was re-instituted in
334 FY14 and is a partial source for Dewey-Fisher.

335
336 Mr. Schroeder asked if the next biggest project after Dewey-Fisher is going to be with MFT funds and what that project
337 was. Mr. Blue answered Dewey-Elliott road. He stated for Lincoln Avenue they have \$1.1 million in an agreement with
338 Urbana in 2016.

339
340 Mr. Rosales asked what they do with retired vehicles. Mr. Blue replied that they may transfer some to Facilities, offer
341 them to the townships, or put them on eBay. Ms. Petrie asked if bids were put out for heavy equipment or if it was
342 purchased used so they didn't have to bid. Mr. Blue said the majority is purchased off of the State contract but it is a six
343 month process. Ms. Petrie asked if heavy equipment maintenance charges are in house or outsourced. Mr. Blue said
344 they don't outsource unless it's something their guys aren't capable of handling. He noted the charges she is
345 questioning are mostly for parts.

346
347 Mr. Jay remarked that he has been concerned about MFT and asked Mr. Blue to give his scenario. Mr. Blue stated that
348 in two to three years they will be hand-to-mouth unless the state changes the way they fund the motor fuel tax. He
349 said they have some fringe road projects that haven't been funded yet. He indicated that the PCI is higher and they are
350 able to get longer life out of the roads. Mr. Blue said it will get to the point where any cost overruns or unexpected
351 projects are going to be very difficult to fund. Mr. Jay asked where they stand on the fringe road projects. Mr. Blue said
352 they still have the Lincoln Avenue project, Curtis Road to First Street with the Village of Savoy, and Prospect Avenue to
353 Olympian Drive. Mr. Rosales asked if they collected all the federal, state, and intergovernmental agreement funding for
354 Olympian Dr. Mr. Blue said that project is being headed by the City of Urbana and no money is coming from the
355 Highway budget for that project. Mr. Alix stated that there is cause for concern regarding MFT. He said other counties
356 are facing the same issue because the state hasn't changed the MFT rate in 25 years and less money is coming in due to
357 more economical vehicles. He felt they needed to expect Springfield to answer the question of how to maintain
358 roadways when the MFT is being decreased every year by design. Mr. Blue said the increase in constructions costs
359 should also be considered, particularly oil. **MOTION** by Mr. Mitchell to place on file; seconded by Mr. McGuire. Upon
360 vote, the **MOTION CARRIED unanimously**.

361

362

363 **ADJOURNMENT**

364

365 The hearing adjourned at 8:24 p.m.

366

367 Respectfully submitted,

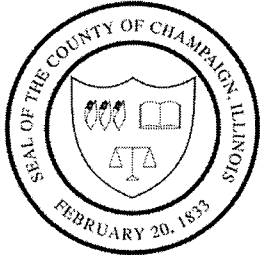
368

369 Linda Lane

370 Administrative Assistant

371

372 *Secy's note: The minutes reflect the order of the agenda and may not necessarily reflect the order of business conducted at the meeting.*



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

MINUTES – SUBJECT TO REVIEW AND APPROVAL

DATE: Tuesday, August 26, 2014
TIME: 6:00 p.m.
PLACE: Lyle Shields Meeting Room
Brookens Administrative Center
1776 E Washington, Urbana, IL 61802

Committee Members

Present: Alix, Esry, Harper, Hartke, James, Jay, Kurtz, Langenheim, McGuire, Michaels, Mitchell, Petrie, Quisenberry, Richards, Rosales, Schroeder, Schwartz

Absent: Berkson, Carter, Cowart, Kibler, Maxwell

County Staff: Deb Busey (County Administrator), John Farney (Auditor), Gordy Hulten (County Clerk), Elizabeth Burgener-Patton (Board of Review), Barb Frasca (Recorder), Stan Jenkins (Assessor), Dan Welch (Treasurer), John Hall (Planning & Zoning), Brad Gould (Veterans Assistance Commission), Katie Blakeman, Brian Kelly (Circuit Clerk), Randy Rosenbaum (Public Defender), Sheriff Dan Walsh, Roger Holland (Courts Administrator), Duane Northrup (Coroner), Andy Rhodes (IT), Dana Brenner (Physical Plant), Brian Nolan (Recording secretary)

Others Present:

MINUTES

I. Call to Order

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

II. Roll Call

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

III. Approval of Agenda

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

IV. Budget Presentations

Auditor – John Farney

Approximately 97% of the Auditor's budget is comprised of salaries. Accounting fees are projected to generate \$128,000 in revenue. The biggest budget change is the check printing process. Pre-printed checks are no longer purchased. Blank check stock is used to print on all eight of the Auditor's checking accounts and save on additional printing costs. Any savings from using blank check stock are moved to the professional services line item to develop the Auditor's office web presence and increase public awareness on budget and finance issues.

Ms. Michaels asked if reoccurring payments could be paid electronically to save on paper costs. Mr. Farney said his office is in the process of moving to electronic payments.

Mr. James asked if auditing the inventory of the County's real and personal property had been completed. Mr. Farney confirmed, citing the County's vehicle inventory project as an example. Mr. James was concerned that assets may go missing with changes in computers and computer systems. Mr. Farney assured the Board that the Auditor's office keeps a physical copy of all fixed assets, and there have been no major surprises.

Mr. Quisenberry entered the meeting.

Ms. Schwartz asked which fund will be used for new auditing software. Mr. Farney explained he held meetings with Ms. Busey, Mr. Anderson and the IT department to brainstorm a needs analysis before asking for funding. Mr. Farney does not see the software being a part of the upcoming budget year.

Mr. Alix wanted to know who owns the County auditing system. Ms. Busey clarified that the accounting system was developed and built in-house by County programmers, but it ultimately falls under the Auditor's responsibilities.

Ms. Petrie asked about the increase in accounting fees.

Mr. Richards entered the meeting.

Mr. Farney explained that accounting fees are figured after the close of each budget year and based on the total number of transactions. The number is higher this year because the Auditor's office had a higher number of transactions.

Ms. Petrie asked what qualifies as professional services. Mr. Farney noted it is a catch-all category for many services. For the Auditor's purpose, they have used it in the past to shred documents and plan to use it for web development.

MOTION by Mr. Mitchell to place the Auditor's budget on file; seconded by Ms. Michaels. Upon vote, the **MOTION CARRIED** unanimously.

County Clerk – Gordy Hulten

The County Clerk has four budgets – General Corporate Fund, Automation Fund, Grant Fund, and Vital Records Surcharge Fund. The County Clerk's proposed budget for FY2015 is relatively stable and will continue efforts to even out the uneven cycle in election funding.

Mr. James asked if the capital assets fund included any vehicles. My Hulten noted the County Clerk's department purchased one van in FY2011 and will replace it when necessary. Mr. James asked Mr. Hulten to consider adding a line item to anticipate the replacement of the current van. Mr. Hulten explained the current van was purchased from funds saved in other lines and an additional line item was not necessary.

Ms. Petrie asked if the overtime budget in the general corporate fund was different from the automation fund. Mr. Hulten explained the automation fund is different and supplements the overtime of the programmer analyst position.

Mr. Alix noted the FY2015 budget is \$50,000 lower than the FY2014 Projected budget. Mr. Hulten explained that the FY2014 Projected budget is an estimate prepared by the Bellwether Cost Services Study. The County Clerk put the estimate into the budget but it may not reflect actual expenditures.

Mr. Quisenberry asked about the County's current capital investment in vote counting machines. Mr. Hulten noted the County has 126 M100 tabulators, \$100,000 in DS200 machines and 102 Automark Voter Assist Terminals for a total of \$1.5 million in election equipment. Mr. Hulten raised the concern that all current election equipment was purchased at the same time in 2004 from state grant money with a manufacturer guarantee of a 20 year shelf life. All machines have the potential to malfunction at the same time. Mr. Quisenberry agreed and explained it will be a concern to consider 8-10 years down the road.

MOTION by Mr. Langenheim to place County Clerk's budget on file; seconded by Mr. Rosales. Upon vote, the **MOTION CARRIED** unanimously.

Board of Review – Elizabeth Burgener-Patton

The Board of Review (BOR) is comprised of three employees. Total expenditures are \$125,146 with the largest percentage being employee salaries. The proposed Board of Review budget will remain the same with the exception of a gas purchasing increase to review more properties. The BOR is scheduled to receive new computer equipment and will consider purchasing a new vehicle if the current vehicle continues having problems.

Mr. Quisenberry asked about the new computer equipment. Ms. Busey reminded the Board that all technology and vehicles are scheduled for replacement under the capital asset replacement fund. No fees are assessed because the replacement fund is funded by the general corporate fund, which funds all department budgets.

Ms. Petrie asked if Board of Review employees are required to attend conferences and training. Ms. Patton noted that Board of Review employees are required to keep their appraiser's licenses up-to-date by participating in continuing education classes on a regular basis.

Ms. Petrie asked about the increase in property tax appeals and if it is a reasonable budget number. Ms. Patton explained that it is a Property Tax Appeal Board estimate based on the amount of time cases take each year.

Mr. Alix asked if the Board of Review expects to see an increase in the number of complaints due to the increase in property taxes from Carle Hospital's property tax exemption. Ms. Patton explained the BOR has not received the amount of the complaints they were expecting.

MOTION by Mr. James to place Board of Review's budget on file; seconded by Mr. Esry. Upon vote, the **MOTION CARRIED** unanimously.

County Recorder – Barb Frasca

The County Recorder's budget will remain stable for the next year. Home prices have risen on average less than 1% with the market still slow to recover. Budget changes reflect rental housing support fees that are held in escrow due to a Lake County lawsuit that asserts collecting this fee is unconstitutional. The County Recorder is still collecting the fee; however, it is not being sent to the state which accounts for the change in FY2015's budget as compared to FY2014. The automation fund is stable but running a deficit. The automation fund receives revenue from a \$3 per document fee, \$0.50 per document from the GIS fee and \$0.50 per document from the rental house support fee. The County Recorder is conservative with their fees' estimation because work flow is hard to predict throughout the year for automation fund revenues.

Ms. Petrie asked Ms. Frasca to further explain the rental housing support fee. Ms. Frasca explained that the fee started 4-5 years ago. It was an initiative by Cook County to subsidize rental housing for low income families. The rental housing support bill states that \$10 will be collected from each land related

document that is filed in the Recorder's office, which includes 97% of the Recorder's documents. In Lake County, a member of the public filed a lawsuit claiming it was unconstitutional to charge \$10, and the lawsuit has been pending for the past 2 years. Within the past 8 months, the Recorder's Office has been directed to withhold sending the fee to the state.

MOTION by Mr. Alix to place County Recorder's budget on file; seconded by Ms. Michaels. Upon vote, the **MOTION CARRIED** unanimously.

Supervisor of Assessments – Stan Jenkins

The Supervisor of Assessment's budget is on track with where it was two years ago and ends each year with a surplus. After personnel and newspaper publishing costs are taken out of the budget, Assessments has about \$10,000 of discretionary spending.

Ms. Petrie asked why the state salary reimbursement for Assessments is higher than other department's reimbursements. Mr. Jenkins explained that the reimbursement number is set by state statute.

MOTION by Mr. Mitchell to place Supervisor of Assessment's budget on file; seconded by Mr. James. Upon vote, the **MOTION CARRIED** unanimously.

County Treasurer – Dan Welch

General Corporate Budget

Discretionary spending will remain the same as the past four years. Revenue is about \$715,000 with the majority of it being late charges totaling \$645,000.

Automation Fund

Automation fund revenue is based on a \$10 per tax item sale. The County Treasurer's office moved as much money as legally possible from the general corporate fund over to the automation fund in order to take care of computer needs and other expenditures.

Ms. Michaels asked why there is not as much money in the tax sale line item due to the amount of foreclosures and property abandonments. Mr. Welch explained that the amount was growing for the past 4-5 years, but he does not see a correlation between foreclosures and tax sale items. Ms. Michaels asked about the delinquency rate. Mr. Welch explained that the Treasurer's office has retained a 99.6% collection rate for the past 16 years and will end FY2014 at 99.98%.

Working Cash Fund

\$377,000 is kept liquid in case it is needed for borrowing purposes.

Property Tax Interest Fee Budget

The County Treasurer charges \$60 for every tax sale item. Any revenue over \$100,000 goes to the general corporate fund. Generally, \$60,000-\$80,000 is transferred over to the general corporate fund every year.

MOTION by Mr. Jay to place County Treasurer's budget on file; seconded by Mr. Alix. Upon vote, the **MOTION CARRIED** unanimously.

Planning & Zoning – John Hall

The Planning and Zoning budget for FY2015 is 75% personnel with revenues offsetting about 12% of expenditures. Revenues increased in FY2014 due to increased permitting. Gas and oil expenditures have risen 78% due to interns driving nearly full-time. The interns significantly reduced the amount of cases in the backlog with over 200 resolved cases and have made a substantial increase in the number of compliance inspections. A new cost for FY2015 includes training to enforce the erosion and

sedimentation controls which should be in place by the end of FY2014. The FY2015 budget allows for two employees to each take three days of training through IDOT.

Mr. Alix asked how Mr. Hall found his interns. Mr. Hall explained that he did not find an intern until summer 2014, but the summer intern then recommended other interns to him. Ms. Petrie asked if some fees could be moved over to training so employees can consider attending conferences.

MOTION by Mr. McGuire to place Planning & Zoning's budget on file; seconded by Mr. Esry. Upon vote, the **MOTION CARRIED** unanimously.

Veterans Assistance Commission Program – Brad Gould

The Veterans Assistance Commission's Budget has decreased in the past year due. Donations are inconsistent which makes it difficult to project an accurate budget. VAC has a program change request for \$4,000 per year which will allow about 2.5 additional veterans to be helped each year.

Mr. Alix wanted to know why a property tax levy in Ford County helped establish their VAC Program and why it was not an option when establishing Champaign County's VAC Program. Ms. Busey noted there is an allowance for a property tax levy to support veterans and it would have to go to the voters. When the County Board established the VAC in Champaign County, it was determined not to levy the property tax. However, it is something the County Board could consider putting to the voters at any time. Mr. Alix asked if the property tax levy could be put on the ballot by citizen action or if it would require County Board action. Ms. Busey explained it could be put on the ballot through both actions but she needs to check the requirements for petitions. Mr. Alix commented that proposing a property tax levy or alternate funding sources may be an option to look at in the future due to the large demand the VAC is receiving.

Ms. Petrie asked how the VAC budget for Champaign County compares to other counties' VAC budgets. Mr. Gould explained that he is only informed on DuPage County's VAC budget because they are similar in size. DuPage County has a similar budget but it may be a larger due to a property tax levy.

Ms. Petrie asked if Mr. Gould had any criteria that would make certain the VAC is serving veterans who live within Champaign County. Mr. Gould confirmed he only helps those who live within Champaign County by verifying that claims come from a residence or entity located within the County.

Ms. Michaels asked if the program change request was included in the VAC proposed budget. Ms. Busey noted that any future operational change requests become a decision for the Finance Committee of the Whole to make and is not be included in the budget at this time.

Mr. James raised the concern that a tax levy would further burden homeowners who already have a limited amount of money.

Mr. Quisenberry asked how much more service can be provided with the VAC consisting solely of Mr. Gould. Mr. Gould stated he can service as many veterans as his budget allows. Mr. Quisenberry asked if there was a way for counties to work together to administer VAC programs. Ms. Busey stated there is no option for joint county VAC aggregation according to state statute. Mr. Alix raised the concern that it would be nice for counties to be able to share administrative VAC costs in order to help more veterans.

MOTION by Mr. James to place the Veterans Assistance Commission's budget on file; seconded by Mr. Langenheim. Upon vote, the **MOTION CARRIED** unanimously.

Circuit Clerk – Katie Blakeman

General Corporate Budget

Revenues in the Circuit Clerk's general corporate budget include civil filings fees, fines on criminal and traffic cases, abandoned bail bonds and investment interest. Expenditures primarily include salaries. Other expenditures, such as office supplies, have been shifted to the special revenue funds to give the general corporate fund a break. In general, revenues far exceed expenditures in the general corporate fund.

Mr. James asked where Ms. Blakeman found the increased interest rates. Ms. Blakeman explained that it is a budgeted number and the actual number will be different based upon the number of cases the Circuit Clerk receives. The financial manager for the Circuit Clerk always looks at bank rates to determine the budgeted number.

Mr. Alix asked Ms. Busey if the projected fees revenue for FY2014 is a valid number due to decreasing fees revenues. Ms. Busey noted the projected number is based upon the year-to-date figure and that the fees revenue projection is still reasonable.

Mr. Alix asked for an explanation regarding the decrease in fee revenue. Ms. Blakeman explained it is a statewide trend. Most of the decline is coming from a decrease in case filings, most of which are traffic cases. In Champaign County, the Circuit Clerk is seeing 20,000 fewer traffic cases than in 2007. Additionally, the state police have not been filling positions as people retire or receiving federal grants they used to receive. There has also been a decline in civil filings and mortgage foreclosure filings, which are both functions of the economy.

Jury Commission Budget

This budget consists strictly of salaries for jury commissioners and the part time jury coordinator.

Circuit Clerk Support Enforcement Budget

Revenue for this fund comes from a statewide grant from Healthcare and Family Services. The budgeted revenue for this fund is based upon state level changing formulas that determine how much each county will be reimbursed. Expenditures include the cost of one salary.

Court Automation Fund

Revenue for this fund comes from a \$15 court automation fee for all court cases. This fee was increased from \$10 to \$15 last year, although maintaining the \$10 fee for traffic cases without court appearances and small claims cases. Expenditures include the salary of the court technology specialist and the JANO maintenance fee. This fund is also used to purchase computers for the circuit clerk office as well as the court. All expenditures for this fund are signed off by Ms. Blakeman and the presiding judge. There is a deficit in this fund although it should be reduced in FY2015 due to the increase in the court automation fee. Expenditures will be aggressively cut to reduce the deficit. Items such as stationary and printing will no longer be paid for out of this fund. In FY2015, these expenditures such as these will come out of the document storage fund.

Mr. Alix asked if Ms. Blakeman expected in a decrease in full time staffing due to a significant drop in revenue and experiencing no growth since FY11. Ms. Blakeman explained the Circuit Clerk has a half time position that has remained open for over a year. Every time there is a vacancy, the Circuit Court evaluates the need to fill the position before hiring. Mr. McGuire asked if processing 20,000 fewer cases is significant enough to reduce the number of full-time employees. Ms. Blakeman stated a substantial portion of those 20,000 cases are traffic cases that normally do not involve an extreme amount of work.

Child Support Service Fund

Revenue for this fund comes from a \$36 fee assessed annually to the payer of child support for all open child support cases. The fee pays for the maintenance of those cases. Expenditures include transfers to the enforcement and court automation funds.

Operation and Administrative Fund

Revenues include collection fees and newly assessed state fees. A percentage of the new fee is reimbursed by the state for processing the new fee. Expenditures include any spending associated with the collection and disbursement of newly assessed fees, the salary of the financial manager along with stationary and printing costs.

E-Ticketing Fund

Revenue for this fund comes from an E-Ticketing fee. Expenditures are required to be related to E-Ticketing, such as the establishment of an E-Ticketing program. E-Ticketing vendors are still waiting to be approved by the state. The entire fund balance has been budgeted because the Circuit Clerk is hoping to move Champaign County towards E-Ticketing in the next FY once vendors have been approved by the state.

Court Document Storage Fund

Revenues for this fund come from a \$15 fee similar to the court automation fund. Expenditures include items such as microfilming, recycling and confidential shredding services, and the online public access system. New items for FY15 include facility office rentals, which reduce the amount of facilities needed to store documents. The Urbana Free Library Achieves house a number of Circuit Clerk documents and reimbursement for their services will come from this fund.

Mr. James asked about the blueprint film processing budget. Ms. Blakeman explained there were large projects in FY14 to complete which required a larger budget and next year the Circuit Clerk does not anticipate needing the extra money.

Mr. James asked about the faulty filing system in the Circuit Clerk office and if there were plans for it to be replaced. Ms. Blakeman noted it is not in the budget for FY15; however, there is a fund balance that could be used if it needs to be replaced. Mr. James asked about the routine maintenance that is done on the filing system and is concerned about the value. Mr. Kelly explained that there was no charge for routine maintenance and they are getting a quote to see how much it will cost to be replaced.

MOTION by Mr. James to place Circuit Clerk's budget on file; seconded by Mr. Schroeder. Upon vote, the **MOTION CARRIED** unanimously.

Circuit Court – Roger Holland

General Corporate Budget

The Circuit Court's budget is largely unchanged other than the salaries that will be negotiated through the AFSCME contract. The Circuit Court is working with the Circuit Clerk on new technology along with the mortgage foreclosure program.

Mr. Alix asked why jury expenses are significantly lower than the FY14 projected budget. Mr. Holland explained the Circuit Court's business fluctuates from year to year. It is hard to budget with any specificity due to fluctuations, but the budget is within normal limits.

Ms. Petrie wanted to know the difference between the line item for attorney and legal services and the line item for contract attorneys. Mr. Holland explained contract attorneys are paid a set amount each

month, noting contract attorneys are a cost efficient way for the court to operate. Attorney and legal services are costs associated with appointing attorneys for constitutional reasons and hiring special prosecutors when required.

Mr. Alix asked why the contract attorneys have not received raises in a number of years and wanted to know who makes that decision. Mr. Holland responded that the judiciary makes the decision to give raises and they try to hold costs constant in order to save money.

Law Library

This Law Library budget reflects a fee increase from \$7 to \$17. The Help Desk is fully funded from this budget along with West Law, the legal research company for the Circuit Court and the Public Defender's office. Chief Judge Flannel approached the Circuit Court to participate in a program called the Justice Corp, which is similar to Americorp. Justice Corp is hiring a full-time employee in Champaign County alongside the employees at the Help Desk to contribute services. The full time position and some of the part-time positions that come with it are funded by the Illinois Car Foundation and does not incur costs to the County. Justice Corp employees will help Champaign County employees with certain programs such as foreclosure mediation.

Specialty Court Fund

This budget is new for the Circuit Court this year. This fund primarily funds work with the Champaign County Drug Court. The budget reflects funding for the Drug Court Coordinator, which will be called the Problem Solving Court Coordinator and was formerly an employee of the Prairie Center funded through a state grant. The Problem Solving Court Coordinator was the public face of the Drug Court and would approach employers about getting Drug Court clients jobs, work with Drug Court clients and gather statistics about Drug Court. In FY14, the state grant funding the employee ran out after 3 months and the County Board agreed to fund that position for the remainder of the year. The budget for FY15 reflects the Circuit Court's request for the County Board to fund the Problem Solving Court Coordinator's salary for the entire fiscal year. The position is \$14,000 cheaper to be a County position rather than a Prairie Center employee. Prairie Center, pursuant to the way they ran their programs, passed along all fixed costs to the County, including overhead and administrative expenditures that the County already assumes through its regular course of business. It is much more cost effective to have the Problem Solving Court Coordinator be a County employee. All expenditures for this fund are controlled by the steering committee for the Drug Court and Judge Ford.

Ms. Petrie asked about the salary for the Problem Solving Court Coordinator. Mr. Holland responded the position was Grade I and would receive between \$40,000 and \$60,000. Ms. Busey reminded the Board that the salary was included in the contributions and grants budget. The position will not be created in this budget until the Board receives a recommendation and votes on it in September. Mr. James asked how long the position was funded by grants. Mr. Holland explained that the position was created when the grant money was received around 3 years ago. Mr. James asked if the money could be better spent elsewhere in the budget if the County Board did not pick up the position. Mr. Holland explained that the position is essential to talking to potential employers and getting Drug Court clients jobs. Mr. James noted that the fees were raised \$5 per ticket in the past and asked if money for this salary would come out of the general corporate fund or the court fees fund. Mr. Holland explained that this position would use money from the Public Safety Sales Tax fund. Mr. Alix reminded the Board that the average number of clients the Drug Court helps is around 30. If the Drug Court did not help these 30 people, they would probably be in jail costing the County \$1 million per year. Mr. Jay reminded the Board that there may be another line item to consider when funding this position.

MOTION by Mr. James to place Circuit Court's budget on file; seconded by Mr. Langenheim. Upon vote, the **MOTION CARRIED** unanimously.

Sheriff – Dan Walsh

The Sheriff reported that the deputy responsible for working with the Drug Court is leaving but will be replaced by another deputy. The Sheriff plans to fund this position for at least another 6 months. Additionally, Illinois legislature now states that sheriffs and chiefs can no longer promote or discipline their employees based upon the number of traffic stops they complete or the number of traffic tickets they issue.

Emergency Management Agency

The EMA budget has changed due to the installation of 6 POTS (Plain Old Telephone Systems, hardwired). The current phone system is operated through the computer system. Hardwired phones were installed as backups to the computer system phones in the event of a power outage. It is a recurring cost which explains the \$5,100 change in the budget.

Law Enforcement Fund

Two increases have been budgeted in this fund. METCAD was the shared dispatcher for the University of Illinois, Urbana, the County and all other small towns within Champaign County. When Rantoul joined METCAD, the dispatching system became dangerous due to the large number of entities relying on one dispatcher. Now, Champaign has 1 dispatcher, the University and Urbana have 1 dispatcher, and Rantoul, the County and all the small towns share 1 dispatcher. METCAD costs have risen because more dispatchers and terminals have been added. The other part of the increase includes catching up on the underfunded capital from the financial crisis in 2008.

Additionally, a request has been made to purchase new vests for officers. The manufacturer states the current vests have a 5 year warranty. 5 years ago the zylon in the vests failed and Second Chase Vests went bankrupt. A federal grant was given at that time to replace the vests. This year and next year there is a large number of vests that will go out of service. Mr. Walsh explained that he is requesting the money in his budget because he applied for the federal grant again but was turned away due to a lack of federal funds. Additionally, tasers need to be purchased due to the manufacturer no longer servicing the current tasers. New tasers will cost around \$2,000 per taser. The budget also includes \$16,000 for 3 new squad car cameras. This money may be used on squad car cameras but may be used on body cameras at the sheriff's discretion. Body cameras have been prohibited from recording audio by Illinois legislature, and the sheriff will determine whether the money will be better spent on dash cameras or body cameras due to legislative requirements.

Mr. Alix asked if the prohibition on audio recording on officer body cameras also applies to dash cameras in the squad car. Mr. Walsh explained that dash cameras are always an exception because they are used at all traffic stops.

Mr. Alix asked, regarding the splitting of the dispatchers, if more call takers were being added or if it only included dispatchers. Mr. Walsh stated that it was only dispatchers.

Mr. Esry asked if only corrections officers would have body cameras or if enforcement officers would have those cameras as well. Mr. Walsh noted it would depend what would happen with the body cameras.

Mr. Mitchell asked what percentage of the sheriff's staff will be retiring. Mr. Walsh told the Board that he expected 2 or 3 road deputies to retire, noted that corrections officers have higher turnover due to getting hired into street enforcement or finding other jobs and figured 2 or 3 of his clerical staff could retire within the next year.

MOTION by Mr. Alix to place the Sheriff's budget on file; seconded by Mr. Esry. Upon vote, the **MOTION CARRIED** unanimously.

Probation Court Services – Joe Gordon

Juvenile Detention Center (JDC)

The Administrative Office of the Illinois Courts reimbursements increased funding for JDC salaries over the past few years. The number of services offered to juveniles at the detention center has increased with the University of Illinois contributing a substantial number. Juveniles spend less time in their rooms with the large amount of services provided. Due to amount of funding being received, the current programming can be maintained at present budget levels.

Court Services – Probation

Reimbursements from the Administrative Office of the Illinois Courts have increased over the past few years. The number of individuals being supervised is expected to remain stable throughout FY15.

Probation Services

Offenders pay each month for probation services and revenue is expected to stay consistent with past years. All drug testing completed at Drug Court comes out of the probation services fund. Professional services within probation services are rather large expenditures and include interpreters, sex offender assessments, and counseling that offenders would not normally be able to receive. This fund provides resources for individuals who cannot afford professional services. Additionally, alcohol monitoring and GPS are expenditures in this fund.

Ms. Michaels asked why professional services have doubled from FY13 to FY15. Mr. Gordon explained they are spending more money on offenders who enter a service and suddenly become unable to pay for the services they need. Probation services automatically pays for any services an offender may need instead of waiting for the offender to allocate the necessary resources on their own. Ms. Michaels asked if double the amount of offenders is being helped. Mr. Gordon noted that more money is being spent on interpreters, sex offender counseling, etc.

Ms. Petrie asked about the increase in the conferences and training line item. Mr. Gordon explained that The Administrative Office of the Illinois Courts requires probation officers to receive a minimum of 20 hours of training and detention officers to receive 40 hours of training. Funding for training is required.

Ms. Schwartz noted that this fund is self-supporting and that the balance is consisting increasing. Mr. Gordon confirmed that the fund is completely paid for by the offenders.

Juvenile Intervention/Court Services Operations Fees

This fund is comprised of 2 components. The first is left over grant funds from DCFS that will be used on training for juvenile officers. The second component is the operations fee, which will be saved until the chief judge decides how it will be spent.

MOTION by Mr. James to place Probation Court Service's budget on file; seconded by Mr. Schroeder. Upon vote, the **MOTION CARRIED** unanimously.

Coroner – Duane Northrup

The Coroner's budget is on track with past years. Money was shifted around in the temporary line item when the morgue was opened. In the past year, a new pathologist was hired along with part-time employees to perform autopsies in-house rather than independently contracting a pathologist for autopsy services. This has decreased costs per autopsy completed. The Coroner provides autopsy services for Cole, Vermillion, Piatt, Douglas, Moultrie, Ford and Edgar Counties. Each time an autopsy is performed, a fee is assessed to use the Coroner's facilities. Charging this fee helps pay overhead costs and generate revenue. Money was moved from the autopsy line to the temporary line item, which is why the fee increased significantly.

Mr. James asked about the new washer and dryer that were purchased. Mr. Northrup explained that autopsy towels were being cleaned by a private contractor, which increased expenses. The cost of the washer and dryer will be saved by not using the private contractor to wash the autopsy towels.

Mr. James asked about the condition of the Coroner's van. Mr. Northrup noted the van is in good condition and is waiting to purchase a new van in 2016.

Mr. James asked if employees who use the Coroner's new building were contributing to any sort of maintenance fund from their salary. Ms. Busey noted that it would be Mr. James decision to mandate any contribution because all employees in the new building work for departments that use the general corporate fund.

Mr. Alix thought the Coroner's salary looked incorrect. Mr. Northrup and Ms. Busey explained it is a frozen salary based on a 13 month figure.

Ms. Petrie asked why revenue totals and expenditures were different. Ms. Busey noted it was a general corporate budget and that revenues and expenditures would not equal each other.

Mr. Northrup stated that revenues have gone up over the past couple years due to the number of autopsies being performed. Projected revenues have been revised due to losing a tissue procurement client who is no longer using the Coroner's tissue procurement services.

A program change request has also been submitted to add a full-time deputy coroner position in the Coroner's office. The Coroner's office currently has 3 full-time deputy coroners who respond to calls for service 24 hours per day, covering 168 hours per week. Additional staffing is needed due to multiple factors outside the control of the Coroner's office. Such factors include increasing investigation caseloads, multiple calls for service occurring at the same time on a regular basis and expansion of local hospital critical care beds and emergency department beds.

Mr. Rosales asked about cremation costs. Mr. Northrup explained that there are many factors that contribute to cremation costs, which are placed in the indigent fund. The costs for cremation will vary depending if the deceased is indigent, a homicide victim, a veteran or unclaimed. The state has reimbursement policies for many of these victims but often times the process can take over 2 months to complete, leaving the deceased to stay in the morgue. The number of cases in the indigent fund in the Coroner's office has significantly increased to match the number of routine death investigations.

MOTION by Ms. Michaels to place Coroner's budget on file; seconded by Mr. Mitchell. Upon vote, the **MOTION CARRIED** unanimously.

Information Technology – Andy Rhodes

Information Technology's budget has not changed with the exception of an expenditure line item added for \$12,000 to establish a training budget for IT, which was recommended by the Maximus Technology Assessment that the County Board paid for in 2007. IT staff members need to develop new skills in regards to web programming, the operation of the IBM System I server and additional Kronos training. Last year, IT started billing non-general corporate departments for IT services, brought in \$77,000 in revenue and expects to continue receiving revenue from these billings. The budget increase received last year for photocopy services will cover photocopy expenses for this year.

IT has 2 program change requests in the proposed budget for FY15. The first request is for a disaster recovery service to protect the IBM System I Server, the main business platform for all County departments. Since the 1970's, physical tape backups have been used and stored offsite as the County's disaster recovery service. Currently, the system is backed up nightly and the tapes are stored at the Courthouse in a fireproof cabinet. If the County experiences a disaster, it could take 3 to 5 weeks to receive a new system from IBM. The program change request proposes co-locating a second IBM System I Server at a Tier 3 datacenter in Oakbrook, IL. A second IBM System I Server will be stored at the Oakbrook facility, and the data from our IBM System will be replicated in real time to the IBM System in

Oakbrook. In any disaster situation that renders the IBM System inaccessible, the County can connect to the system in Oakbrook anywhere there is an Internet connection to keep County business moving forward. Two methods were considered for the disaster recovery service. One option included purchasing a second IBM System and locating it on the County campus at Brookens; however, the co-location proposal was chosen as the better option. The co-location contracting firm will ensure the operating system and the hardware for the IBM System are always operational, up-to-date and maintained with the contracting firm's staff. The County is solely responsible for pushing data and connecting to the system any time there is an upgrade to our system or a disaster.

The second program change request is the addition of a second Desktop Support Technician, which was also recommended by the Maximus Technology Assessment. Champaign County has one of the smallest IT departments of comparable counties, second to Rock Island County. Currently, there is one Desktop Support Technician who covers 11 County buildings between the Brookens campus and downtown Urbana. The IT department is frequently in situations where the technician needs to be in two places at once to fix separate problems for the County. Two Desktop Support Technicians would enable the IT department to station one technician downtown permanently and one technician on the east campus.

Additionally, the IT department has taken on many new responsibilities in the past few years. IT has taken over all computer systems and technology infrastructure at the County nursing home without the addition of a new IT staff member. Staff members at the nursing home often require more hands-on training for new technology developments while using technology equipment that is older and requires more frequent maintenance. The IT department is also responsible for the mobile data computers in the Sheriff's squad cars. IT is implementing a new security authentication system for the mobile data computers which will require backend servers to handle the new system. It is anticipated additional service will be required by the IT department since the security system will be used on all 3 shifts by all officers.

Mr. Quisenberry asked how much SCCM is utilized in the County IT department. Mr. Rhodes noted the IT department has not deployed SCCM yet and they are still using SMS and systems upgrade center. Mr. Rhodes explained that SCCM is a Microsoft platform that allows the IT department to automate software to push out to computers, including Windows updates, anti-virus updates, Microsoft Office Updates, etc. SCCM is the latest Microsoft platform used to push software to computers. Mr. Quisenberry added that this is step towards being more efficient for updating technology equipment throughout the County. Software can be pushed to a computer remotely rather than having a technician physically go from computer to computer.

Mr. Quisenberry asked if the IT department consulted IBM's enterprise management tool before committing to SCCM. Mr. Rhodes explained that Microsoft was the best option since IBM is only used in the IT department for the IBM System I Server. It is also easier to find staff members who know the Microsoft side of technology as opposed to IBM.

Mr. Quisenberry asked if the City of Urbana has a similar disaster recovery program. Mr. Rhodes noted Urbana has two in-house IBM System I Servers that the city owns with one IBM System I Server acting a cold system. The "cold" IBM System I Server is only turned on to ensure the operating system is up-to-date. Mr. Quisenberry asked if a joint system could be made with Urbana where the County backs up their information and Urbana backs up the County information. Mr. Rhodes explained that Urbana's system is significantly smaller than the County's and it would cost Urbana a significant amount of money.

Mr. Quisenberry asked if the disaster recovery system located in Oakbrook would have an IBM System I Server waiting for the County to use at any time or if the County is paying for the right to use an IBM System I Server the company has stored. Mr. Rhodes explained the company has an I-Cluster system with many partitions. The County would lease a partition to use during any time of disaster or any time the County upgrades operating systems in-house.

Mr. Quisenberry asked what the Helpdesk email number represents in the IT department's performance indicators. Mr. Rhodes explained it is the total number requests and responses to and from the IT Helpdesk. Mr. Quisenberry advocated for the addition of another Desktop Support Technician because the County is significantly behind in the number of staff members needed to run an IT department as large as Champaign County's. Additionally, when the support technician is out or busy, the County ends up paying a significantly larger amount of money for the system administrator, IT manager and Mr. Rhodes to fix problems than an additional Desktop Support Technician could fix.

Mr. Quisenberry asked if the nursing home was being billed for the amount they are using IT services. Mr. Rhodes explained he bills the nursing home for IT services the same as non-general corporate departments based upon a service level agreement formula.

Mr. McGuire supported hiring an additional Desktop Support Technician.

Mr. Jay asked if other departments are paying the IT department based upon the level of service they are asking of the IT department. Mr. Rhodes confirmed.

MOTION by Mr. Jay to place Information Technology's budget on file; seconded by Mr. Esry. Upon vote, the **MOTION CARRIED** unanimously.

Public Defender - Randall Rosenbaum

The biggest change in the Public Defender's budget reflects the addition of a new investigator. The Public Defender submitted a program change request for the reinstatement of legal secretary with the addition of a part-time social worker. University of Illinois students have historically served as interns in the Public Defender's office; however, the request states the need for a fully trained social worker, working as a part-time staff member.

Ms. Petrie asked if there is any way to aggregate telephone service throughout the courthouse. Mr. Rosenbaum explained he is not the person who can answer this question. Ms. Busey stated there is already aggregate telephone service at the courthouse and that the Public Defender's line item for telephone service refers to collect calls made to those held in corrections facilities.

Ms. Petrie asked why the budgeted number of felony cases for FY15 is larger than the projected number for FY14. Mr. Rosenbaum noted that projections are based upon a limited number of months and not the entire year, which creates an inaccurate figure.

MOTION by Mr. James to place the Public Defender's budget on file; seconded by Mr. Rosales. Upon vote, the **MOTION CARRIED** unanimously.

Physical Plant – Dana Brenner

The Physical Plant budget is status quo. The department recently changed from a 13 month year back to a 12 month year and additionally changed some line items.

Ms. Petrie asked about the rent and parking fees budget items. Ms. Busey explained those items are revenue from office space rented to the attorney general, park district and other entities. Mr. Brenner explained that parking fees are associated with the public lot at the County Courthouse.

A program change request was submitted to add 2.5 full-time employees. One full-time skilled trade employee would handle nursing home electrical and plumbing maintenance. Any time physical plant employees spend at the nursing home is billable back to the nursing home. One full-time maintenance employee would maintain County grounds, assisting the current maintenance grounds worker on the 50 acres physical plant is required to maintain and improve. The third position requested is a half time

position that is hoped to be combined with a current half time custodial position. The new position would maintain 800,000 square feet of floors at night as their primary job with the courthouse being their primary location.

Mr. Schroeder asked if the skilled trade position would solely work on HVAC problems. Mr. Brenner noted that a significant amount of time would be spent on HVAC along with electrical and plumbing system maintenance.

Mr. Quisenberry asked if an automation system for maintenance tickets was developed. Mr. Brenner explained it is in next year's fiscal budget; however, there are 2 to 3 software companies that are still being considered. Mr. Quisenberry asked about the cost of the automation system. Mr. Brenner explained it would be an annual fee within the physical plant budget costing between \$4,000 and \$5,000 with a one-time start-up fee.

MOTION by Mr. Quisenberry to place the Physical Plant's budget on file; seconded by Mr. James. Upon vote, the **MOTION CARRIED** unanimously.

State's Attorney – Julia Rietz

The State's Attorney is working within their budget limits. No program change requests have been submitted. Forfeiture revenues have continued to increase and have been used appropriately. Efforts have been made to work with the federal government to receive an appropriate portion of funds for the amount of work completed by local agencies before cases are taken over by federal government.

Support Enforcement Budget

The state has historically funded this budget but recently has made cut backs. This year, the state has not cut the budget but the County has taken on a portion of funding to keep the budget stable.

Ms. Petrie asked about the increase in line item 331.25. Ms. Busey noted that the state awards this money on the state fiscal year and aligning that money with our fiscal year is difficult.

Mr. Rosales asked why funding for the CAC, YAC and CASA was not reflected in a program change request. Ms. Rietz explained that those departments are not within the State's Attorney's budget.

MOTION by Mr. James to place the Physical Plant's budget on file; seconded by Mr. Schroeder. Upon vote, the **MOTION CARRIED** unanimously.

MOTION by Ms. Busey to defer Administrative Services budget hearing until Aug. 27th, 2014. **MOTION APPROVED** by Mr. Kurtz.

V. Adjournment

MOTION by Mr. Kurtz to adjourn; moved by Mr. James; seconded by Mr. Esry. Upon vote, the **MOTION CARRIED** unanimously. The meeting adjourned at 9:25 p.m.

1 CHAMPAIGN COUNTY BOARD
2 **BUDGET HEARING MINUTES**
3

4
5 **LEGISLATIVE BUDGET HEARINGS**

6 **Wednesday, August 27, 2014**

7 **Brookens Administrative Center, Lyle Shields Meeting Room**

8 **1776 E. Washington St., Urbana**
9

10 **MEMBERS PRESENT:** Christopher Alix, Aaron Esry, Stan Harper, Josh Hartke, Stan James,
11 John Jay, Alan Kurtz, Ralph Langenheim, Gary Maxwell, Jim
12 McGuire, Diane Michaels, Max Mitchell, Patti Petrie, James Qui-
13 senberry, Giraldo Rosales, Jon Schroeder, Rachel Schwartz
14

15 **MEMBERS ABSENT:** Astrid Berkson, Lloyd Carter, Lorraine Cowart, Jeff Kibler, Michael
16 Richards
17

18 **OTHERS PRESENT:** Leanne Brehob-Riley (GIS Director), Deb Busey (County Administra-
19 tor), Scott Gima (MPA), Kay Rhodes (Administrative Assistant)
20

21 **CALL TO ORDER**
22

23 County Board Chair Kurtz called the hearing to order at 6:00 p.m.
24

25 **ROLL CALL**
26

27 Rhodes called the roll. Alix, Esry, Harper, Hartke, James, Jay, Kurtz, Langenheim, Maxwell,
28 McGuire, Michaels, Mitchell, Petrie, Rosales, and Schwartz were present at the time of roll call es-
29 tablishing a quorum.
30

31 **APPROVAL OF AGENDA/ADDENDUM**
32

33 **MOTION** by Rosales to approve the agenda; seconded by Esry. **Motion carried with**
34 **unanimous support.**
35

36 Quisenberry and Schroeder entered the hearing at 6:07 p.m.
37

38 **BUDGET PRESENTATIONS**
39

40 Nursing Home Fund
41

42 Gima stated that the FY2015 budgeted revenue was based on the resident census and the
43 Medicare, Medicaid, and Private Pay rates. The FY2015 revenue budget assumes a census of 200
44 residents. He explained that the YTD Medicaid census was over stated and the private pay census
45 was understated because a large number of Medicaid conversion days occurred during June.
46

47 Gima was optimistic about the getting more referrals from the VA and budgeted this census
48 slightly higher. He explained that they were seeing an increase in VA referrals on both the nursing
49 home and Adult Day Care sides. The nursing home is the only facility in the County that has a con-
50 tract with the VA.

51
52 Gima stated that there were no significant changes to the payer mix. Private Pay rates have
53 been increased by 4%. There was no justification to raise the Private Pay rates any higher given the
54 recent food service issues. CCNH rates remain well below other Champaign-Urbana facilities.

55
56 As of July 1, 2014, the Medicaid rate is \$154.63 with the inter-governmental rate add-on.
57 This reflects the rate increase of \$5.11 Medicare rates would increase by 3% effective October 1,
58 2014. Revenue from Adult Day Care had diminished over the last few years. It is expected to cause a
59 deficit of \$40,000 in FY2015. However, the Adult Day Care Program has always been structured as
60 a “feeder” program to the Nursing Home and not necessarily a standalone profitable enterprise. In
61 2012, at least seven nursing home residents came from the Adult Day Care Program. In 2013, there
62 were at least seven and so far this year there have been three admissions from the Day Care Program
63 to the Nursing Home. Gima said one Medicaid resident of the Nursing Home would generate ap-
64 proximately \$50,000 in revenue. This revenue helps to offset the losses experienced through the op-
65 eration of the Adult Day Care Program.

66
67 Additionally, the Nursing Home has experienced significant interest in the Adult Day Care
68 Program from the Veteran’s Administration, the Health Alliance and Molina Healthcare care plans.
69 They had also expressed an interest in utilizing an outpatient therapy program operated through the
70 Adult Day Care. The estimated costs were included in the FY2015 budget proposal.

71
72 Michaels asked if the outpatient therapy program would produce enough revenue to offset
73 the debt. Gima explained that the aim was to demonstrate to the care plans that the nursing home
74 could provide good quality care and attract more Medicare Part A and Medicaid referrals to keep the
75 Nursing Home beds filled. He did not expect the outpatient therapy program to create very much
76 revenue.

77
78 McGuire asked on what basis the use of contract nursing was decreased for the FY2015
79 budget projection. Gima said he reduced the agency costs because he hoped to get these costs under
80 control and would like to see them reduced back down to those in FY2013, approximately \$487,000.
81 Currently there is a deficiency in the number of night-shift CNAs and they are attempting to address
82 the issue. However, it is difficult to obtain exit interviews for those leaving employment of the nurs-
83 ing home. Hartke added that language in the new AFSCME contracts would help to dissuade em-
84 ployees from calling in on weekends. This would help to reduce the use of contract nursing as the
85 nursing home is able to better manage the employee absence.

86
87 Gima listed the FY2015 major projected expenses including the capital items as 2% wage
88 increase for all employees, 12% increase to health insurance, a drop in the IMRF employer rate from
89 9.92% to 8.97%, professional services increase reflected the fees for the Health Care Services
90 Group, electronic health records, Adult Day Care outpatient rehabilitation equipment, dryer lint re-
91 mediation (lack of this system has caused significant issues with the nursing home boilers), comput-
92 er replacement, Medicare certified room furnishings, and resident room furnishings. The replace-

93 ment facility budget did not include room furnishings required by the Illinois Department of Public
94 Health.

95
96 **MOTION** by James to receive the Nursing Home FY2015 proposed budget and place on
97 file; seconded by Maxwell. **Motion carried with unanimous support.**

98
99 GIS Consortium

100
101 Leanne Brehob-Riley explained that the Champaign County GIS Consortium (CCGISC)
102 was formed in September 2002 in order to secure the benefits of data collection and analysis at a
103 county-wide level and to share the cost of implementation, maintenance, and data acquisition.
104 Currently, there are seven members of the CCGISC: Champaign County, City of Champaign, City
105 of Urbana, Village of Rantoul, Village of Mahomet, Village of Savoy, and the University of Illi-
106 nois. Three other entities within Champaign County participate in the consortium as Principal Data
107 Clients: the Champaign-Urbana Mass Transit District (CUMTD), the Champaign-Urbana Public
108 Health District (CUPHD), and the Urbana-Champaign Sanitary District (UCSD). Participation is
109 open to both public and private sector organization. Champaign County is the lead agency for the
110 Consortium.

111
112 There were no significant changes to the budget from FY2014 to FY2015. A 2% membership
113 increase was approved by the GIS Policy committee for FY2015. Expenditures are projected to de-
114 crease by \$2,000 in FY2015.

115
116 **MOTION** by Jay FY2015 proposed budget and place on file; seconded by Langenheim. **Mo-**
117 **tion carried with unanimous support.**

118
119 GIS Fund

120
121 Busey explained that the GIS Fund is a result of fees charged by the Recorder of Deeds of-
122 fice and disbursed for the advancement of the county-wide GIS System. The projected recording fee
123 revenue for FY2015 is on a downward trend at approximately \$10,000 less than the FY2014 budget.

124
125 The expenditure budget covers \$260,906 to pay the County's annual membership fee to the
126 GIS Consortium and \$15,875 for future ortho-photography scheduled to be done in FY2017 - all GIS
127 Consortium members pro-rate the total cost of the tri-annual ortho-photography, and deposit annual-
128 ly an amount equal to the anticipated one-third of their share of that future project. This eliminates
129 budget spikes for the member agencies in the 3rd year in which the ortho-photography is updated.

130
131 Busey added that in the past they had utilized the GIS Fund to pay for ESRI software for the
132 Supervisor of Assessments, Planning & Zoning, and the County Clerk's offices, which amounted to
133 \$7,500. Busey indicated that the General Corporate Fund would now pay for these software licens-
134 ing because she believed that it was not sustainable to continue funding through the GIS Fund and
135 maintain their commitment to the GIS Consortium.

136
137 **MOTION** by Alix to receive the GIS Fund FY2015 proposed budget and place on file; se-
138 conded by Esry. **Motion carried with unanimous support.**

139 Kurtz explained that three budgets would be discussed that were not covered at the Au-
140 gust 26, 2014 Legislative Budget Hearing due to time constraints.

141
142 County Board

143
144 Busey stated that County Board revenue and expenditures remained stable going into
145 FY2015. Petrie wanted to see an increase in expenditures to provide more training opportunities
146 to County Board members.

147
148 Busey indicated that this decision was entirely up to the County Board. Busey explained
149 that a cost analysis was performed to identify the minimum amount of funding required to send
150 one County Board member to the upcoming NACO conference to be held in North Carolina and
151 the cost would be approximately \$1,675 in case the County Board wished to make changes to
152 this line item for the FY2015 budget.

153
154 Administrative Services

155
156 Vending machine revenues had declined slightly. These revenues are used to pay for the
157 annual employee recognition event. The budget remains stable.

158
159 General County

160
161 This fund contains most of the revenues which are not fee related and expenditures which are
162 typically not departmental. The property tax revenue for FY2015 is budgeted at a 3.58% increase of
163 \$307,120 over FY2014. Based on the current economic environment and revenue performance, the
164 one-cent sales tax is budgeted at a 2% increase over anticipated income for FY2014; and the quarter-
165 cent sales tax is budgeted at a 2 % increase over anticipated income for FY2014. The income tax is
166 budgeted at a 3.5% increase over the anticipated revenue to be received in FY2014.

167
168 Expenses currently included in the FY2015 General County Budget are \$80,000 for Outside
169 Auditor Contract, \$30,000 for Attorney Fees, \$36,000 for Soil and Water Conservation, \$24,500 for
170 the Urbana Free Library Archive, \$2,250 as a grant to the Children First Program, \$2,000 for Fees
171 on General Corporate Fund Bond Debt Service, \$22,807 as a grant to Senior Services, \$485,051 to
172 the Capital Asset Replacement Fund for General Corporate capital needs, \$33,500 for Special As-
173 sessment for the Scottswood Drainage Project, \$3,119,634 for Employer Contribution to Employee
174 Health Insurance for General Corporate Fund Employees, \$82,000 to County Highway Fund to re-
175 imburse salary and fringe benefit costs of the Highway Mechanic responsible for fleet maintenance
176 of the General Corporate fund Vehicles, \$169,620 equal to 0.5% of the FY2014 General Corporate
177 Expenditure Budget in the General Corporate Fund Contingent Line Item, and \$100,000 as grant
178 funding for Re-Entry Program.

179
180 **MOTION** by Jay to receive the County Board, Administrative Services, and General county
181 proposed budgets for FY2015 and place them on file; seconded by James. **Motion carried with**
182 **unanimous support.**

185 Public Safety Sales Tax Fund

186
187 Busey explained that the ¼ cent Public Safety Sales Tax is the primary source of revenue for
188 this fund. The FY2014 revenue receipts are flat against FY2013 revenues at the end of the third
189 quarter of the fiscal year. The FY2015 revenue is projected with anticipated growth of 1.5% - which
190 is reflective of the fact this sales tax has historically increased at a lower rate than the County's gen-
191 eral XA cent sales tax. The difference between the two is that the Public Safety Sales Tax is not as-
192 sessed on the sale of any vehicles licensed through the State.

193
194 The expenditure highlights for FY2015 are \$121,153 is budgeted for software maintenance
195 for the Courts Technology system, \$185,531 is budgeted to be transferred to the Capital Asset Re-
196 placement Fund for technology needs of criminal justice system offices, \$230,747 is budgeted as the
197 5% of FY2014 revenue designated for delinquency prevention grant funding in FY2015 and an addi-
198 tional \$83,251 of previously unspent revenues for delinquency prevention grant funding is also ap-
199 propriated in FY2015 - coming from fund balance, \$2,100 is budgeted for the payment of annual
200 fees on the debt service covered by the Public Safety Sales Tax Fund, \$80,246 is budgeted for trans-
201 fer to General Corporate Fund/Corrections Budget to offset the salary cost of one lieutenant dedicat-
202 ed to Classification system oversight and development in the Jail, \$8,230 is budgeted for transfer to
203 General Corporate/General County Budget to cover the annual health insurance contributions for the
204 Lieutenant noted above, \$40,000 is budgeted to pay for the final phase of the Gorski-Reifsteck Sher-
205 iffs Operations Master Plan, \$100,000 is budgeted for Transfer to General Corporate Fund for con-
206 tinued funding of the Re-Entry Program contracted by the County to Community Elements, \$59,919
207 is budgeted for transfer to the Specialty Courts Fund for the salary and benefits of the Specialty
208 Courts Coordinator position, \$441,586 is budgeted for transfer to the General Corporate Fund to off-
209 set the utilities costs for the public safety buildings, and \$3,551,526 is budgeted for debt service on
210 bonds issued for the construction of the Courthouse and Juvenile Detention Center.

211
212 Busey explained that the total budget for the Public Safety Sales Tax Fund is a deficit budget
213 in the amount of \$218,318; \$83,251 of which is appropriated from fund balance for delinquency
214 prevention grant funding monies not spent in previous years, leaving the actual deficit at \$135,068.

215
216 **MOTION** by James to receive the Public Safety Sales Tax Fund proposed FY2015 budget
217 and place on file; seconded by Langenheim. **Motion carried with unanimous support.**

218
219 Capital Asset Replacement Fund

220
221 Busey said that the FY2015 budget includes all required contributions for items that will be
222 purchased in FY2015 and for the scheduled future reserve for all other items. This results in a 32%
223 increase in revenue contributions in FY2015 for a total increase of \$296,633 over the budgeted reve-
224 nues for FY2014. The impact of not funding future reserve since 2008 is demonstrated in the dimin-
225 ishing fund balance of the Capital Asset Replacement Fund. Returning to the full funding model for
226 both current and amortized annual contributions for future replacements would begin to restore the
227 fund balance to the stated fund balance goal of \$ 1 million.

230 The additional transfer from General Corporate of \$532,261 in FY2014 was approved for
231 capital facilities projects, as the County Board began implementation of planning and budgeting for
232 a Capital Infrastructure Plan for the County's facilities. At this time, the FY2015 contribution is held
233 at the same level as the FY2014 contribution - at \$532,261 for facilities projects in FY2015. More
234 explanation regarding the Facilities Capital budgeting is documented in the Capital Asset Replace-
235 ment Facilities 105-059 budget document.

236
237 Busey indicated that the Facilities Director would present a much greater budget for the Fa-
238 cilities Capital Infrastructure Plan at the next Facilities Committee meeting. Once the Facilities
239 Committee receives the recommendation it would go on to Finance for further determination.

240
241 Quisenberry asked about the County Clerk's Capital Asset Replacement Fund. Busey stated
242 that the County Clerk did not have one anymore. Hartke asked if the budget included funding for a
243 new accounting software system. Busey indicated that these funds were not in the budget and typi-
244 cally new purchases were funded from another source and once the purchase is made it is then amor-
245 tized in this fund for future replacement. Quisenberry volunteered that it was typically the automa-
246 tion funds that make this type of purchase. Busey agreed, however neither the County Board nor the
247 Auditor have an automation fund.

248
249 **MOTION** by Langenheim to receive the Capital Asset Replacement Fund proposed FY2015
250 budget and place on file; seconded by James. **Motion carried with unanimous support.**

251
252 Debt Management

253
254 There was no discussion regarding the Debt Management Budget. **MOTION** by Alix to re-
255 ceive the FY2015 Debt Management budget and place on file; seconded by Esry. **Motion carried**
256 **with unanimous support.**

257
258 Capital Projects Funds

259
260 Busey explained that in 2013, the Courts Construction Fund was used for a masonry mainte-
261 nance project on the courthouse. In FY2015, \$215,000 is budgeted to replace all the windows in the
262 original portion of the courthouse and \$40,000 is budgeted for courthouse parking lot improvements.

263
264 Busey indicated that the remaining funds in the Highway Facility Construction Fund would
265 be moved into the Motor Fuel Tax Fund later this year because the project is complete. Similarly,
266 any remaining funds in the 202 Art Bartell Construction Fund would be transferred to the General
267 Corporate Fund as this project was complete as well.

268
269 **MOTION** by Langenheim to receive the Capital Projects Construction Fund FY2015 budg-
270 ets and place on file; seconded by Esry. **Motion carried with unanimous support.**

271
272 IMRF Fund

273
274 Busey stated that all of the County's IMRF rates were scheduled to decrease with the FY2015
275 budget. This, in addition to the fact that the FY2014 budget was required to cover 13 months of

276 IMRF benefits, enables the IMRF levy to decrease with the FY2015 budget. The total decrease in the
277 required levy is \$222,012 or a 6.9% decrease. The additional appropriation authority for the IMRF
278 levy has been assigned to the Liability Insurance (Tort) Levy for FY2015, which levy previously ex-
279 perience an annual deficit and can now be balanced with this re-appropriation of levy authority.
280

281 The FY2015 IMRF Rates for Regular IMRF and SLEP (Sheriffs Law Enforcement Pension)
282 experience the following decreases over the FY2014 rates. Regular IMRF decreases from 9.92% to
283 8.97% of payroll - a decrease of 9.6% in the rate. The SLEP rate decreases from 20.87% to 20.72% -
284 a 0.7% decrease. The ECO (Elected County Officials) rate also incurs a decrease in FY2015 - going
285 from 149.98% to 131.15% - a 12.5% decrease in rate.
286

287 Social Security Fund

288 Busey said the Social Security Fund for FY2015 budget drops slightly due to the 13-month
289 FY2014 budget. **MOTION** by James to receive the IMRF and Social Security Fund proposed
290 FY2015 budgets and place on file; seconded by Esry. **Motion carried with unanimous support.**
291

292 Tort Immunity

293
294 Busey explained that over the years the County did not have enough funds to cover its con-
295 tribution towards Tort Immunity through the property tax. However, the savings from the IMRF and
296 Social Security funds can be appropriated to the Tort Immunity Tax Levy for FY2015 in order to
297 balance. There will still be a negative fund balance, but it would not increase. In addition, this nega-
298 tive fund balance is offset by the Self-Funded Insurance Fund.
299

300 The Self-Funded Insurance Fund has a healthy balance in the amount of \$4.3 million. After
301 absorbing the \$1.78 million projected deficit of the Tort Immunity Fund, the combined fund balance
302 is projected to be at \$2.55 million, which is considered an appropriate amount for the County's Self-
303 Funded Insurance Program.
304

305 **MOTION** by James to receive the projected FY2015 budget for the Tort Immunity and Self-
306 Funded Insurance Funds; seconded by Jay. **Motion carried with unanimous support.**
307

308 ADJOURNMENT

309
310 The hearing adjourned at 7:20 p.m.

311
312 Respectfully submitted,

313

314 Kay Rhodes

315 Administrative Assistant

316

317 *Assistant's note: The minutes reflect the order of the agenda and may not necessarily reflect the order of business conducted at the meeting.*

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CHAMPAIGN COUNTY BOARD COMMITTEE OF THE WHOLE MINUTES

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14

Finance; Policy, Personnel, & Appointments; Justice & Social Services
Tuesday, September 9, 2014
Lyle Shields Meeting Room

15
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22

MEMBERS PRESENT: Christopher Alix, Astrid Berkson, Lorraine Cowart Aaron Esry, Stan Harper, Josh Hartke, Stan James, John Jay, Alan Kurtz, Ralph Langenheim, Gary Maxwell, Jim McGuire, Diane Michaels, Max Mitchell, Patsi Petrie, James Quisenberry, Michael Richards, Giraldo Rosales, Rachel Schwartz, Jon Schroeder

23
24

MEMBERS ABSENT: Lloyd Carter, Jeff Kibler

25
26
27
28
29
30
31
32

OTHERS PRESENT: Van Anderson (Deputy County Administrator/Finance), Deb Busey (County Administrator), John Farney (Auditor), John Hall (Planning & Zoning Director), Roger Holland (Courts Administrator), Gordy Hulten (County Clerk), Barb Mann (Chief of Civil Division, State's Attorney), Duane Northrup (Coroner), Kay Rhodes (Administrative Assistant), Dan Welch (Treasurer)

33
34

CALL TO ORDER

35
36

Kurtz called the meeting to order at 6:32 p.m.

37
38

ROLL CALL

39
40
41
42
43
44

Rhodes called the roll. Alix, Berkson, Cowart, Esry, Harper, Hartke, James, Jay, Kurtz, Langenheim, Maxwell, McGuire, Michaels, Mitchell, Petrie, Quisenberry, Richards, Rosales, Schwartz and Schroeder were present at the time of roll call, establishing the presence of a quorum.

45
46

APPROVAL OF MINUTES

MOTION by James to approve the Committee of the Whole minutes of August 12, 2014; seconded by Mitchell. **Motion carried with unanimous support.**

APPROVAL OF AGENDA/ADDENDA

MOTION by Jay to approve the Agenda/Addenda; seconded by Rosales. Kurtz announced that the Closed Session scheduled for the Finance Committee portion of the agenda was canceled. **Motion carried with unanimous support.**

47 **PUBLIC PARTICIPATION**

48
49 Becky Eveland spoke regarding the regulation of chickens kept in the unincorporated area
50 of the County. She explained that her neighbor owned chickens and while it would not be an issue
51 for her if her neighbor lived a mile away, but her neighbor lived next door. Eveland’s children are
52 asthmatic and the presence of animals on her property was a nuisance. Ms. Eveland had contacted
53 County Animal Control several times to have the chickens removed from her yard. She wanted
54 the County Board to create regulations, similar to those adopted by the cities of Champaign and
55 Urbana, to limit the number of chickens that a resident of the unincorporated area of the County
56 could own per square foot of property.

57
58 **COMMUNICATIONS**

59
60 Kurtz congratulated John Dwyer and the Champaign County Emergency Management
61 Agency for being named by the (NOAA) National Oceanic and Atmospheric Administration as a
62 Weather-Ready Nation Ambassador.

63
64 **JUSTICE & SOCIAL SERVICES**

65 Monthly Reports

66
67 **OMNIBUS MOTION** by James to receive the Re-Entry Program June-August 2014 Re-
68 port; Animal Control-July 2014; Emergency Management Agency-August 2014; Head Start-July
69 2014; Probation & Court Services-July 2014; Public Defender-July 2014; and the Veterans’ As-
70 sistance Commission-August 2014 reports and place them on file; seconded by Esry. Quisenberry
71 had understood that Community Elements was to attend the meeting and present the Re-Entry
72 Program report to the committee. **Motion carried with unanimous support.**

73
74 Other Business

75
76 There was no other business.

77
78 Chair’s Report

79
80 Berkson stated that the Reentry Program was applying for grants.

81
82 Semi-Annual Review of Closed Session Minutes

83
84 **MOTION** by Esry for the Justice & Social Services Closed Session minutes to remain
85 closed pursuant to parameters set forth in Resolution No. 7969 Establishing Procedures for Semi-
86 Annual Review of Closed Session Minutes by the Champaign County Board; seconded by Kurtz.
87 **Motion carried with unanimous support.**

88
89 **POLICY, PERSONNEL, & APPOINTMENTS**

90 County Clerk
91

Committee of the Whole

Finance; Policy, Personnel, & Appointments; Justice & Social Services

Tuesday, September 9, 2014

Page 3

92 **MOTION** by Jay to receive the August 2014 monthly report and place on file; seconded
93 by McGuire. **Motion carried with unanimous support.**
94

95 **MOTION** by Mitchell to recommend County Board approval of a resolution to provide
96 for licensing of Poker runs; seconded by Maxwell. James expressed concern that this would be
97 just another fee passed on to citizens without a true need for licensing.
98

99 Hulten explained that there was a new State law passed earlier this year, which specifical-
100 ly exempts poker runs from County level raffle ordinances. Poker runs had previously been cov-
101 ered in a broad sense by these ordinances. He explained that the new State law explicitly states
102 that counties may license poker runs separately from raffles. Hulten stated that the current raffle
103 ordinance did not refer to poker runs specifically and therefore after discussion with the State's
104 Attorney and the County Administrator the item was brought to the board for direction on this
105 matter. Discussion followed. **Motion failed with a show of hands, 9-in favor and 11-against it.**
106

107 Job Content Evaluation Committee
108

109 **MOTION** by Kurtz to recommend to Finance Committee approval of classification of the
110 Problem Solving Court Coordinator position to Grade Range I, effective January 1, 2015; second-
111 ed by Alix.
112

113 Alix recalled that the work of this position was previously performed by an outside con-
114 tracted agency. Busey affirmed that previously the work had been performed by an outside agen-
115 cy and was funded through a grant. In March 2014, the County Board elected to fund this position
116 from the Public Safety Sales Tax Fund. Quisenberry clarified that this position had been the Drug
117 Court position. Discussion followed.
118

119 **Motion carried with a roll call vote of 11-9.** Alix, Berkson, Hartke, Kurtz, Langenheim,
120 McGuire, Quisenberry, Richards, Rosales, Schroeder, and Schwartz voted in favor of the motion.
121 Cowart, Esry, Harper, James, Jay, Maxwell, Michaels, Mitchell, and Petrie voted against it.
122

123 **MOTION** by Alix to recommend to Finance Committee approval of the re-evaluation of
124 the Associate Planner position in the Office of Planning and Zoning to a Senior Planner position
125 assigned to Grade Range K; seconded by Kurtz. **Motion carried.**
126

127 **MOTION** by Esry to recommend to the Finance Committee approval of the re-evaluation
128 of the Director of Planning and Zoning position to Grade Range L; seconded by Berkson. **Motion**
129 **carried.**
130

131 County Administrator
132

133 **MOTION** by Richards to receive the Administrative Services August 2014 monthly re-
134 port and place on file; seconded by James. **Motion carried with unanimous support.**
135

136 Other Business
137

138 There was no other business.

139

140 Chair's Report

141

142 Quisenberry updated the committee on the work of the Strategic Planning Subcommittee
143 and the County's Goals and Objectives. He asked for board members input.

144

145 Quisenberry added that he felt it was nonsensical to have an ordinance for raffles and none
146 for poker runs and hoped to revisit the subject.

147

148 Semi-Annual Review of Closed Session Minutes

149

150 **MOTION** by Rosales for the Policy, Personnel, and Appointments Committee Closed
151 Session minutes to remain closed pursuant to parameters set forth in Resolution No. 7969 Estab-
152 lishing Procedures for Semi-Annual Review of Closed Session Minutes by the Champaign Coun-
153 ty Board; seconded by Richards. **Motion carried with unanimous support.**

154

155 Designation of Items to be Placed on the Consent Agenda

156

157 There were no items designated for the Consent Agenda.

158

159 **FINANCE**

160 Treasurer

161

162 **MOTION** by Quisenberry to receive the Treasurer's August 2014 report and place on file;
163 seconded by Kurtz. **Motion carried with unanimous support.**

164

165 Auditor

166

167 **MOTION** by James to receive the Auditor's August 2014 report and place on file; se-
168 conded by Harper. **Motion carried with unanimous support.**

169

170 Nursing Home

171

172 **MOTION** by Langenheim to recommend County Board approval of a resolution regard-
173 ing charges for services at the Champaign County Nursing Home in FY2015; seconded by Max-
174 well. **Motion carried.**

175

176 **MOTION** by Kurtz to receive the Nursing Home Monthly Report and place it on file; se-
177 conded by Esry. **Motion carried with unanimous support.**

178

179 Labor/Management Health Insurance Committee

180

181 **MOTION** by Berkson to recommend County Board approval of a resolution for employee
182 health insurance and related benefit plans for FY2015; seconded by Petrie. Petrie asked for the
183 calculated increase in cost from FY2014 to FY2015. Busey explained that the overall increase

Committee of the Whole

Finance; Policy, Personnel, & Appointments; Justice & Social Services

Tuesday, September 9, 2014

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184 was 5%, however most employees would contribute a larger portion towards their insurance cov-
185 erage pursuant to the recent negotiated bargaining unit contracts. **Motion carried with unani-**
186 **mous support.**

187
188 Job Content Evaluation Committee

189
190 **MOTION** by Kurtz to recommend County Board approval of a resolution authorizing the
191 addition of the Problem solving Court Coordinator position in Grade Range I to the Problem
192 Solving Court Fund staffing budget, effective January 1, 2015; seconded by Schroeder. **Motion**
193 **carried with a roll call vote of 13-7.** Alix, Berkson, Cowart, Esry, Hartke, Kurtz, Langenheim,
194 McGuire, Quisenberry, Richards, Rosales, Schroeder, and Schwartz voted in favor of the motion.
195 Harper, James, Jay, Maxwell, Michaels, Mitchell, and Petrie voted against it.

196
197 **MOTION** by to recommend County Board approval of a resolution authorizing the re-
198 evaluation of the Associate Planner position in the Office of Planning and zoning to a Senior
199 Planner position assigned to Grade Range K, change to be reflected in the Office of Planning and
200 zoning staffing budget, effective upon approval by the County Board; seconded by . **Motion car-**
201 **ried.**

202
203 **MOTION** by Esry to recommend County Board approval of a resolution authorizing the
204 re-evaluation of the Director of Planning and Zoning position to Grade Range L; seconded by
205 Kurtz. **Motion carried.**

206
207 County Administrator

208
209 Busey noted a continued projected decline in revenue for the General Corporate Fund,
210 specifically in Non-Business Licenses and Permits. This is a result of the real estate market not
211 coming in as high as originally projected. Penalties on taxes are at \$135,000 less than budgeted.
212 The Quarter-cent sales Tax Fund is slightly higher than it was for the 13-months of FY2013.
213 Overall, the revenue projection is at 97.5% or almost \$1 million under the budgeted amount.

214
215 Busey stated that the expenditures are expected to come in at approximately 98% of the
216 budgeted amount. The Personnel line item continues to be underspent, as well as commodities.
217 Utilities are expected to balance out, with Gas Service expenditures expected to be higher and
218 Electric Service expected to be lower. Busey this brings the Fund Balance down to 13.08% for the
219 end of the year.

220
221 **OMNIBUS MOTION** by Jay to receive and place on file the General Corporate Fund FY
222 2014 Budget Projection and the General Corporate Fund FY 2014 Budget Change reports; se-
223 cunded by Langenheim. **Motion carried with unanimous support.**

224
225 **MOTION** by James to recommend County Board approval of a resolution amending Res-
226 olution 8673 – Establishing FY2015 Non-Bargaining Employee Health Insurance Contributions;
227 seconded by Richards. **Motion carried with unanimous support.**

228

Committee of the Whole

Finance; Policy, Personnel, & Appointments; Justice & Social Services

Tuesday, September 9, 2014

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229 **MOTION** by Langenheim to recommend County Board approval of an ordinance for re-
230 funding 2005B bonds; seconded by Hartke. **Motion carried.**

231
232 Discussion Regarding the FY2015 Budget Decisions

233
234 Busey discussed the preliminary FY2015 Budget. She explained that the Nursing Home
235 Board of Directors requests that the Finance Committee of the Whole consider eliminating the
236 continued repayment of the \$4 million General Sales Tax Bonds from the Nursing Home budget.
237 The County Facilities Committee recommends the appropriation of \$800,000 in the Facilities
238 Capital Asset Replacement Fund for anticipated projects.

239
240 Busey presented the FY2015 decision points for the County Board to consider. She ex-
241 plained the General Corporate Fund had a structural deficit of \$254,564. The budgeted amount for
242 Facilities projects is \$532,610 and it did not include the Facilities Committee total appropriation
243 request. If the County Board chooses to fund the full request from the Facilities Committee it
244 would add to this deficit.

245
246 The amount budget for the Capital Asset Replacement Fund fully funds all items sched-
247 uled for replacement. This has not been fully funded since FY2008. However, if the Board
248 chooses to only fund the current Capital Asset Replacement needs in the amount of \$233,044, it
249 would essentially eliminate the Corporate Fund debt.

250
251 Busey pointed out there were a number of additional funding requests from department
252 heads, which had not yet been included in the budget. Everything else had been presented to the
253 Board during the Legislative Budget Hearings.

254
255 Busey stated that the Public Safety Sales Tax Fund currently has a deficit of \$218,319
256 funding some items paid for out of the Capital Asset Replacement Fund for Justice related offices,
257 such as the Sheriff, Coroner, and Probation/Court Services. At this moment, these Capital Asset
258 expenditures are fully funded at \$185,531. If the Board chooses to only fund the current replace-
259 ment needs, the amount would drop to \$76,080, decreasing the deficit.

260
261 Lastly, the Delinquency Prevention Grant Fund had not been fully spent each year and ad-
262 ditional revenue has been set aside each year resulting in \$83,251 and has been included in the
263 Delinquency Prevention Grant budget for FY2015 to be spent. However, it was up to the Board
264 on whether to leave these funds in the budget. A small amount of \$5,000 has already been com-
265 mitted per contract. A list of the FY2015 Public Safety Sales Tax budgeted items was provided.

266
267 Schwartz asked if the savings for refunding the 2005B bonds would cover the deficit.
268 Busey said there would be savings, but did not have a definite amount and agreed these savings
269 could be added back into the Public Safety Sales Tax Fund balance. Schwartz recalled hearing
270 that the issuance costs would be included in the payments and not tacked on upfront.

271
272 Busey said the County was finally able to balance the levy with the expenses for liability
273 insurance. Although there is a \$1.7 million deficit in the Tort Immunity Fund, at least it would be
274 stabilized.

275 Budget Amendments/Transfers

276

277 **MOTION** by Mitchell to forward to the full County Board without recommendation
278 **Budget Amendment #14-00032**; seconded by Michaels. **Motion carried with unanimous con-**
279 **sent.**

280

281 **MOTION** by James to recommend County Board approval of a resolution authorizing
282 **Budget Amendment #14-00033** for Fund/Dept. 106 Public Safety Sales Tax-237 Delinquency
283 Prevention Grants with increased appropriations of \$44,851 and no increased revenue for addi-
284 tional expenditure authority to meet contractual obligations through December 31, 2014; second-
285 ed by Mitchell.

286

287 Busey explained that on July 1, 2013, the Mental Health Board approved a contract with
288 the Youth Assessment Center utilizing the Public Safety Sales Tax funds in the amount of
289 \$240,613, but only \$228,000 was budgeted in FY2013. Also, for the first 5-months the monthly
290 payments were under paid for a total due of \$14,801 in FY2013. This obligation was moved to the
291 FY2014 budget. The full amount of the contract was not budgeted for in FY2013 and FY2014
292 appropriately. The budgeted amount for each year was short approximately \$10,000. Finally, the
293 13th month was also not budgeted and that amount was \$20,051. Busey added that she believed
294 the Mental Health Board was acting under the assumption that since they had underspent the
295 funds in previous years that they were available. The issue is that the additional appropriation re-
296 quest had not been presented to the County Board. This budget amendment would remedy the is-
297 sues. **Motion carried.**

298

299 **MOTION** by Jay to recommend County Board approval of a resolution authorizing
300 **Budget Amendment #14-00034** for Fund/Dept. 628 Election Assistance/Accessibility-022 Coun-
301 ty Clerk with increased appropriations of \$21,112 and increased revenue of \$21,112 funded by
302 voting grants; seconded by Michaels. **Motion carried with unanimous support.**

303

304 **MOTION** by Esry to recommend County Board approval of a resolution authorizing
305 **Budget Amendment #14-00036** for Fund/Dept. 080 General Corporate-040 Sheriff, 043 Emer-
306 gency Management Agency with increased appropriations of \$22,996 and increased revenue of
307 \$22,996 for reimbursement from State of Illinois for Gifford tornado related expenses and to pur-
308 chase necessary equipment, including cameras; seconded by James. **Motion carried with unan-**
309 **imous support.**

310

311 Other Business

312

313 Sheriff

314 **MOTION** by Harper to recommend County Board approval of a resolution authorizing
315 the Law Enforcement Mutual Aid Agreement; seconded by Hartke. **Motion carried with unani-**
316 **mous support.**

317

318 Probation & Court Services

319 **MOTION** by Kurtz to recommend County Board approval of an AOIC application for
320 2015 salary reimbursement; seconded by Schroeder. **Motion carried with unanimous support.**

321 Chair's Report

322

323 There was no Chair's report.

324

325 Semi-Annual Review of Closed Session Minutes

326

327 **MOTION** by Michaels for the Finance Committee Closed Session minutes to remain
328 closed pursuant to parameters set forth in Resolution No. 7969 Establishing Procedures for Semi-
329 Annual Review of Closed Session Minutes by the Champaign County Board; seconded by Kurtz.

330 **Motion carried with unanimous support.**

331

332 Designation of Items for the Consent Agenda

333

334 Items D1; F3; G3-4; XA-B were designated for the County Board Consent Agenda.

335

336 **Adjourn**

337

338 The meeting adjourned at 7:50 p.m.

339

340 Respectfully submitted,

341

342 Kay Rhodes,

343 Administrative Assistant

344 *Please note the minutes reflect the order of the agenda and may not necessarily reflect the order of business conducted at the meeting.*

1 **CHAMPAIGN COUNTY BOARD**
2 **COMMITTEE OF THE WHOLE MINUTES**
3

4
5 **Special Finance – FY2015 Budget**
6 **Tuesday, September 30, 2014**
7 **Lyle Shields Meeting Room**
8

9 **MEMBERS PRESENT:** Christopher Alix, Astrid Berkson, Josh Hartke, Stan James, John
10 Jay, Jeff Kibler, Alan Kurtz, Gary Maxwell, Jim McGuire, Diane
11 Michaels, Max Mitchell, Patsi Petrie, James Quisenberry, Michael
12 Richards, Giraldo Rosales, Rachel Schwartz
13

14 **MEMBERS ABSENT:** Lloyd Carter, Lorraine Cowart, Aaron Esry, Stan Harper, Ralph
15 Langenheim, Jon Schroeder
16

17 **OTHERS PRESENT:** Deb Busey (County Administrator), Brain Kelly (Chief Deputy Cir-
18 cuit Clerk), Duane Northrup (Coroner), Andy Rhodes (IT Director),
19 Kay Rhodes (Administrative Assistant)
20

21 **CALL TO ORDER**

22 Alix called the meeting to order at 6:35 p.m.
23

24 **ROLL CALL**
25

26 Rhodes called the roll. Alix, Berkson, Hartke, James, Jay, Kibler, Kurtz, Maxwell,
27 McGuire, Michaels, Mitchell, Petrie, Richards, Rosales, and Schwartz were present at the time of
28 roll call, establishing the presence of a quorum.
29

30 **APPROVAL OF AGENDA/ADDENDA**
31

32 **MOTION** by Rosales to approve the Agenda/Addenda; seconded by Kibler. **Motion car-**
33 **ried with unanimous support.**
34

35 **PUBLIC PARTICIPATION**
36

37 There was no public participation.
38

39 **COMMUNICATIONS**
40

41 There were no communications.
42

43 Quisenberry entered the meeting at 6:39 p.m.
44

45 **FINANCE**

46 Direction to County Administrator for Finalization of FY2015 Budget

Committee of the Whole

Special Finance – FY2015 Budget

Tuesday, September 30, 2014

Page 2

47 **MOTION** by Quisenberry to approve direction to County Administrator for finalization
48 of the FY2015 budget; seconded by Kurtz.

49
50 Busey presented two recommendations from elected officials and department heads that
51 were budget neutral for the FY2015. Proposal #1 recommends the addition of a Desktop Support
52 Technician to the IT budget to provide support to the courthouse and sheriff's office staff. The
53 position would be funded through the permanent elimination of one vacant part-time clerk posi-
54 tion from the Circuit Clerk's budget and permanent elimination of one vacant full-time clerk posi-
55 tion from the Sheriff's budget.

56
57 Proposal #2 recommends the implementation of the IT Disaster Recovery System, effec-
58 tive July 1, 2015, cutting the cost in half for the first year. This would be funded by the total addi-
59 tion of \$37,950: \$15,000 of which is already in the IT budget and would be re-prioritized. In the
60 Courts Document Storage Fund budget, \$15,000 would be reprioritized; the State's Attorney Au-
61 tomation Fund would contribute \$3,500; and the Probation Service Fees Fund would contribute
62 \$3,500 for this project. Busey stated that the impact on the General Corporate Fund FY2015 total
63 budget upon approval of both proposals would be \$1,673 in savings.

64
65 Additionally, the annual future cost of the IT Disaster Recovery System would be \$77,000
66 and it would be funded through cost sharing based on usage by the Courts Automation and Doc-
67 ument Storage Funds, State's Attorney Automation Fund, Probation Services Fee Fund, Public
68 Safety Sales Tax Fund and the General County Fund.

69
70 Busey explained that this project is very important to the justice related offices because it
71 is a requirement by the Administrative Office of Illinois Courts (AOIC) to have a Disaster Recov-
72 ery System in place before advances such as electronic ticketing, pleas, and filing can be pursued.
73 This system would also provide backup for the current system. If the current system failed now,
74 the County would probably be without technology for at least 30 days. Busey added that the re-
75 covery system would also allow for seamless upgrades to the County system with the ability to
76 switch over while upgrades/updates are loaded.

77
78 Quisenberry reiterated that this system not only would provide backup for emergencies,
79 but also would allow the IT department to work more efficiently performing upgrades during
80 normal work hours without disruption to operations.

81
82 Petrie inquired why the Sheriff's share of the cost came out of the Public Safety Sales Tax
83 Fund. Busey explained that ever since Justice Technology was set-up as part of the Public Safety
84 Sales Tax the Sheriff's share of technology costs, for example the New World System, have been
85 paid by this fund.

86
87 **MOTION** by Kibler to amend original motion by directing the County Administrator to
88 add recommended funding for the addition of a Desktop Support Technician to the FY2015 IT
89 budget and recommended funding necessary to implement an IT Disaster Recovery System; se-
90 conded by Hartke. **Motion carried with unanimous support.**

91

Committee of the Whole

Special Finance – FY2015 Budget

Tuesday, September 30, 2014

Page 3

92 Busey reviewed the County Board decision points for the FY2015 budget, beginning with
93 the General Corporate Fund. At this point, the FY2015 budget has \$532,610 budgeted for facili-
94 ties projects. The Facilities Committee recently voted to recommend \$800,000 for the facilities
95 budget.

96
97 James reminded committee members that County buildings needed to be maintained and
98 repaired and the funding for this had been lacking for too long. He pointed out that some of the
99 items currently in the FY2015 Public Safety Sales Tax Fund budget could be deferred in order to
100 cover some of the facility projects.

101
102 **MOTION** by Schwartz to divide the question into direction to County Administrator on
103 the FY2015 General Corporate Fund budget and direction to County Administrator regarding
104 FY2015 Public Safety Sales Tax Fund budget; seconded by Berkson. **Motion failed.**

105
106 Quisenberry pointed out that some of the facilities projects would be supported through
107 energy grants and he was comfortable with the current funding in the FY2015 facilities project
108 budget. James reiterated that deferred building maintenance would only cost more in the future.

109
110 Schwartz agreed that building maintenance was an issue and suggested in the future when
111 the County issued bonds that funding for maintenance of facilities should be included. James dis-
112 agreed. Hartke agreed with Quisenberry's comments. Alix agreed that the County had a long-term
113 facilities maintenance issue, but also needed to follow the recommendations made by the ILPP
114 Criminal Justice Assessment Report.

115
116 Schwartz supported the request by the Nursing Home Board of Directors to eliminate the
117 \$307,490 transfer to cover Debt Service. Jay disagreed because the new Nursing Home was built
118 with the intent that it could support its operations. Quisenberry reminded committee members that
119 the recent service metrics for the nursing home had all improved. He added that the lack of timely
120 State reimbursements has had an adverse effect on the nursing home's operational budget. Max-
121 well asked committee members to begin to consider other alternatives to fund the needs of the
122 nursing home.

123
124 Alix asked Busey to continue her review of the FY2015 budget decision points for the
125 committee. Busey said that at present, the FY2015 Capital Asset Replacement budget for General
126 Corporate was fully funded at \$485,051 for all future capital replacement needs but the committee
127 could choose to budget only enough for FY2015, which would be \$233,044. This would bring the
128 deficit down to -\$884 in the \$35 million budget.

129
130 Busey continued the FY2015 Capital Asset Replacement budget for the Public Safety Sale
131 Tax Fund at present was fully funded at \$185,531, but the committee could choose to budget only
132 enough for replacement needs in FY2015, which would be \$76,080. This would bring the deficit
133 down to -\$108,868. There was also an additional amount of \$83,251 set aside for Delinquency
134 Prevention Grant Funding, which had previously not been spent. A contractual obligation would
135 decrease the available amount by \$5,000. Alix recommended reducing the previously unspent
136 funds in the Delinquency Prevention Grant Fund budget to just the already committed amount of
137 \$5,000 and utilizing the rest (\$78,251) to reduce the deficit to -\$30,617.

Committee of the Whole

Special Finance – FY2015 Budget

Tuesday, September 30, 2014

Page 4

138 McGuire was concerned about reducing the Delinquency Prevention Budget by removing
139 the unspent funds because the newly funded Youth Assessment Center may be at risk of losing
140 the facility in which it is currently housed. Busey explained to the committee that this would be a
141 reduction in the actual amount made available for expenditure and the rest would continue to be
142 documented as previously unspent delinquency prevention grant funding in the Public Safety
143 Sales Tax fund balance, a fact that will be noted in the Public Safety Sales Tax Fund budget doc-
144 ument.

145
146 Schwartz reminded committee members that once the 2005B bonds are refunded, amount-
147 ing to approximately \$250,000 there would not be a deficit in the Public Safety Sales Tax Fund
148 budget. Busey stated the budget could be amended in November to reflect the savings when re-
149 ceived from the refunding of the 2005B bonds.

150
151 Busey asked the committee for the authority to proceed with the preparation of the
152 FY2015 budget based on the direction received. Alix reminded the committee that there would be
153 several more chances to review the FY2015 budget document before adoption in November.
154 Busey added that she could reduce the contingency line by \$884 to reflect a zero ending balance.
155 Alix agreed and there was no objection from the committee members. **Motion carried.**

156
157 Other Business

158
159 There was no other business.

160
161 **Adjourn**

162
163 The meeting adjourned at 7:45 p.m.

164
165 Respectfully submitted,

166
167 Kay Rhodes,
168 Administrative Assistant

169 *Please note the minutes reflect the order of the agenda and may not necessarily reflect the order of business conducted at the meeting.*

TO: Champaign County Committee of the Whole - Finance

FROM: Kathy A. Larson, Economic Development Specialist & Champaign/Champaign County Deputy Enterprise Zone Administrator

DATE: October 7, 2014

RE: Report on Expiration of Champaign/Champaign County and Urbana Enterprise Zones, and Applications for New Enterprise Zones

REQUEST: **A) Support of joint participation in a new City of Champaign/Champaign County Enterprise Zone; and**
B) Support of joint participation in a new City of Urbana/Champaign County Enterprise Zone

I. ILLINOIS ENTERPRISE ZONE OVERVIEW

Enterprise Zones are designated areas intended to stimulate business growth, industrial growth, and neighborhood revitalization in communities through a partnership between government and private sector. These zones are created to maximize local economic development opportunities, and to assist job creation and retention, while providing incentives through various tax credits and exemptions. Illinois Statutes (Enterprise Zone Act 20 ILCS 655) and Rules (14 IL Admin Code 520) have authorized and regulated Illinois Enterprise Zones since 1982.

The purpose as stated in Section 2 of the Illinois Enterprise Zone Act is to “explore ways and means of stimulating business and industrial growth and retention in depressed areas and stimulating neighborhood revitalization of depressed areas of the State by means of relaxed government controls and tax incentives in those areas.” Businesses located (or those that choose to locate) in a designated Enterprise Zone could become eligible to obtain special State and local tax incentives, regulatory relief, and improved governmental services, thus providing an economic stimulus to an area that would otherwise be neglected.

In assisting development growth, Enterprise Zone tax incentives can include:

A. Machinery and Equipment Sales Tax Exemption

- State sales tax exemption for manufacturing assembly process or pollution control facility; at least \$5 million investment and creation of 200 full-time jobs; or \$40 million investment and retain at least 2,000 jobs; or \$40 million investment and retention of at least 90% of existing jobs

B. Utility Tax Exemption

- State utility tax on gas, electricity and ICC admin charge/tax: \$5 million investment and creation of 200 full-time jobs; or \$20 million investment and retention of 1,000 full-time jobs; or \$175 million investment with creation of 150 full-time jobs

C. Investment Tax Credit

- .5% state investment tax credit for investment in qualified property; credit carries forward up to 5 years

D. Corporate Contribution Deduction

- For contributions made to Designated Zone Organizations for DCEO approved projects, at double the value of the contribution

E. Property Tax Abatement

- Abatement of local specified property taxes on the increased value on eligible projects for specified number of years, depending upon zone/location/type; locally administered

F. Sales Tax Exemption

- Local and Illinois state sales tax exemption for building materials to be permanently affixed to the property

Existing zones in Illinois were previously set up with 20-year terms that were allowed 10-year extensions. The Illinois Enterprise Zone Act was recently amended, and now requires that all existing zones begin to expire without further renewals. Counties and municipalities must now compete for designation for 97 new Enterprise Zones, with the first round of applications due to the Illinois Department of Commerce and Economic Opportunity (DCEO) by December 31, 2014. Each approved zone will have a 15-year term, with an option to be approved for 10 additional years upon review.

Successful applications will be required to meet at least 3 of 10 qualifying criteria related to unemployment rate, employment opportunities, poverty rate, abandoned coal mine/brownfield/federal disaster area, large scale business closings, vacant structures, tax base improvement plan, public infrastructure improvement plan, career skills program, equalized assessed valuation.

Each zone must represent a contiguous area that comprises between one-half square mile and 15 square miles. The application process will be competitive with DCEO scoring each application, and decisions made by a panel appointed by the Governor. The new application process allows for greater flexibility in property tax incentive programs to meet local economic development goals. This includes the ability to create sub-zones within the overall Enterprise Zone in order to offer specific incentive levels to meet targeted needs for development.

II. LOCAL ENTERPRISE ZONES

There are currently 97 Enterprise Zones in Illinois, with 3 Zones in Champaign County: Champaign/Champaign County Enterprise Zone, Urbana Enterprise Zone, and the Rantoul Enterprise Zone (See Attachment 1 - Illinois Enterprise Zone Map - Existing). The Urbana Enterprise Zone and the Champaign/Champaign County Enterprise Zone must apply under the first round of zone applications in order to be considered for new zones. The Rantoul Zone would not need to apply for zone re-establishment until 2015, if pursued.

In relation to the Champaign/Champaign County and Urbana zones, the local incentives remain the most important economic development tools for encouraging business attraction, growth, construction, and job creation. The possible loss of the local Enterprise Zones would leave the cities

less competitive in attracting companies that have the choice to locate elsewhere. The following sections provide an overview of the Champaign/Champaign County and Urbana existing Enterprise Zones and proposed Enterprise Zones. Specific program details, proposed terms, and impact are provided in the attached Champaign and Urbana packets.

A. Champaign/Champaign County Enterprise Zone

The County of Champaign has been a joint partner in the Champaign/Champaign County Enterprise Zone since 1985 (See Attachment 2 - Champaign County Ordinance No. 255 and Resolution 2463). The existing joint zone includes targeted areas of Champaign property parcels and Champaign County property parcels (See Attachment 3 – Champaign/Champaign County Enterprise Zone Map - Existing).

In the joint zone, approximately 3% of the property parcels are located in Champaign County, outside of Champaign city limits. The map was drawn locally at the outset of the program, and has been amended from time to time to include additional land as the community has grown, and to benefit specific projects. Primarily, the zone contains industrial, commercial, and lower income neighborhoods. Because of the joint zone, land outside of the corporate city limit can be included in the zone, which has provided for greater flexibility in attracting new development in newly annexed areas. The current zone will expire on December 31, 2016.

1. Champaign/Champaign County Zone - Local Incentive Programs

a. Sales Tax Exemption

The Sales Tax Exemption allows contractors to purchase building materials (to be permanently affixed) free of all sales tax within the State of Illinois. The local zone administrators process initial application data and requests for approval, followed by contractor coordination with the Illinois Department of Revenue.

b. Property Tax Abatement

The City of Champaign and Champaign County currently offer tax abatements on the increased portion of taxes generated by a given project for terms varying from 5 to 10 years. Existing programs include abatement opportunities for qualified single-family residential, commercial, industrial, planned redevelopment, hotel/conference center, and rehabilitation projects.

The abatement is only made on the increased portion of the EAV attributed to the project; meaning that the existing level of taxes continues to be collected and distributed proportionately to the taxing district, while the increase amount is abated for the applicant for a temporary period of time. Taxes abated in the existing zone have also previously consisted of the City of Champaign, Champaign County, and Champaign Park District. For the proposed new joint Enterprise Zone, Champaign is requesting tax abatement participation from the City, County, Champaign Park District, Champaign School District, Champaign-Urbana Mass Transit District, and Parkland College.

In accordance with Illinois Statutes, the property tax abatement is not available on properties located in both the Enterprise Zone and a Tax Increment Finance District (TIF). However, as the City's TIF Districts begin to expire, properties would be eligible for the property tax abatement. The Enterprise Zone then

becomes a valuable tool for continuing redevelopment in the Center City Districts of Downtown and Midtown.

2. Fiscal/Project History of Champaign/Champaign County Enterprise Zone (EZ):

a. <u>Champaign EZ Applications by Program</u>	<u>Total</u>	<u>Average</u>
Commercial	421	12.8
Industrial	85	2.6
Residential	200	6.5
Rehabilitation (since 2008)	93	13.3
Planned Development	3	1.0
Total EZ Projects since 1987	802	29.3
b. <u>Construction Value</u>	<u>EZ</u>	<u>City Wide</u>
Total construction value since 2002	\$549,310,347	\$1,901,747,986
Total EZ projects since 2002	381 permits	8,133 permits
c. <u>City of Champaign Abatement</u>		
Total EAV Removed from Tax Base since 2002	\$ 324,717,212	
Total Taxes Abated since 2002	\$ 4,226,528	
Yearly Average of EAV Removed	\$ 27,059,768	
Yearly Average of Abatement	\$ 352,211	
d. <u>Champaign County Abatement of City Projects</u>		
Total EAV Removed from Tax Base since 2002	\$ 326,966,742	
Total Taxes Abated since 2002	\$ 1,731,349	
Yearly Average of EAV Removed	\$ 27,247,229	
Yearly Average of Abatement	\$ 144,279	
e. <u>Champaign County Abatement of County Projects</u>		
Yearly Average Number of Abatements since 2002		5
Total EAV Removed from Tax Base since 2002	\$ 22,325,799	
Total Taxes Abated since 2002	\$ 117,382	
Yearly Average of EAV Removed	\$ 1,860,483	
Yearly Average of Abatement	\$ 9,782	

3. Proposed Champaign/Champaign County Zone

The City of Champaign is requesting Champaign County to continue Enterprise Zone participation in a new joint zone, as joint partners (See Attachment 4 – City of Champaign Memorandum & Attachments). The goals of the new zone will include promoting job growth, encouraging reinvestment in declining commercial and residential areas, encouraging infill development and reinvestment in existing building stock, and designing economic development programs to ensure measurable outcomes and benefits to the community.

Since this process will create an entirely new zone, the map boundaries are being redrawn to fit current economic development goals. Areas in the remapping include those identified where commercial and residential structural conditions are on the decline, as

well as new growth areas that will be ready for development within the next 15 years. The total size of the zone is limited to 12 square miles. Properties that would be inside the joint zone would be consistent with the City of Champaign Comprehensive Plan, Champaign-Urbana Urbanized Area Long Range Transportation Plan, and the Champaign County Land Resource Management Plan. Staff coordination for administration of the Enterprise Zone program would continue to operate through the City of Champaign Planning and Development Department (Enterprise Zone Administrator), and the Champaign County Regional Planning Commission (Deputy Enterprise Zone Administrator).

B. Urbana Enterprise Zone

The County of Champaign has been an intergovernmental participant in the Urbana Enterprise Zone since 1986, under Ordinance No. 260 (See Attachment 5 – City of Urbana Memorandum & Attachments). The Urbana Zone was established in 1985 and encompasses parcels within the corporate boundary of Urbana. The map was drawn locally at the outset of the zone creation in 1985, and has been amended from time to time to include additional land as the city has grown, and to benefit specific projects. Urbana’s zone covers commercial and industrial properties. The current zone will expire on December 31, 2015.

1. Urbana Zone – Local Incentive Programs

a. Sales Tax Exemption

The Sales Tax Exemption allows contractors to purchase building materials (to be permanently affixed) free of all sales tax within the State of Illinois. The local zone administrators process initial application data and requests for approval, followed by contractor coordination with the Illinois Department of Revenue.

b. Property Tax Abatement

The City of Urbana and Champaign County currently offer tax abatements on the increased portion of taxes generated by a given project for terms varying from 5 to 10 years. Existing programs include abatement opportunities for qualified commercial and industrial projects.

The abatement is only made on the increased portion of the EAV attributed to the project; meaning that the existing level of taxes continues to be collected and distributed proportionately to the taxing district, while the increase amount is abated for the applicant for a temporary period of time. For the proposed new joint Enterprise Zone, Urbana is requesting tax abatement participation from the City, County, Urbana Park District, Urbana School District, Champaign-Urbana Mass Transit District, and Parkland College.

In accordance with Illinois Statutes, the property tax abatement is not available on properties located in both the Enterprise Zone and a Tax Increment Finance District (TIF). However, as the City’s TIF Districts begin to expire, properties would be eligible for the property tax abatement. The Enterprise Zone then becomes a valuable tool for continuing redevelopment in the downtown area.

2. Fiscal/Project History of Urbana Enterprise Zone (EZ):

a. City of Urbana Abatement

Total EAV Removed from Tax Base since 2002	\$ 86,852,098
Total Taxes Abated since 2002	\$ 1,139,907
Yearly Average of EAV Removed	\$ 7,237,675
Yearly Average of Abatement	\$ 94,992

b. Champaign County Abatement of City Projects

Total EAV Removed from Tax Base since 2002	\$ 64,950,352
Total Taxes Abated since 2002	\$ 692,177
Yearly Average of EAV Removed	\$ 5,412,529
Yearly Average of Abatement	\$ 57,681

3. Proposed Urbana/Champaign County Zone

The City of Urbana is requesting Champaign County to continue Enterprise Zone participation in a new joint zone, and become a joint partner (See Attachment E – City of Urbana Memorandum & Attachments). The goals of the new zone will include promoting job growth, encouraging investment in commercial and industrial areas, and jumpstarting new single family residential construction, in order to create a more balanced tax base for the city.

Since this process will create an entirely new zone, the map boundaries are being redrawn to fit current economic development goals. Areas in the remapping include those identified where commercial and residential structural conditions are on the decline, as well as new growth areas that will be ready for development within the next 15 years. The total size of the zone is limited to 12 square miles. Properties that would be inside the joint zone would be consistent with the City of Urbana Comprehensive Plan, Champaign-Urbana Urbanized Area Long Range Transportation Plan, and the Champaign County Land Resource Management Plan. Staff coordination for administration of the Enterprise Zone program would continue to operate from the City of Urbana Economic Development Division and the Champaign County Regional Planning Commission.

III. SUMMARY

The state-wide Enterprise Zone re-application process will be competitive; Champaign and Urbana will compete against communities with expiring zones, as well as those communities who are applying for an Enterprise Zone for the first time. No preference will be given for communities with previously designated Enterprise Zones. DCEO and the appointed panel have the authority to designate up to half of the 97 new zones in the first reapplication cycle in 2015, with a small number of zone designations allotted for each subsequent cycle year. To be competitive, it is important that the application show a high level of local economic development collaboration, support from area taxing partners, and the ability to leverage economic development tools to accomplish regional growth.

Applications are due to DCEO by December 31, 2014. The applications will require public hearings and documentation including: establishing ordinances, intergovernmental agreements, supporting

resolutions, legal descriptions, incentive specifications, administration details, advisory board information, and a completed application with full analysis.

IV. REQUESTED ACTION for FINANCE

- A. The Finance Committee recommends approval of support to the County Board in a new joint City of Champaign/Champaign County Enterprise Zone, once the specific program is ready for establishing ordinances and intergovernmental agreements in November.**

Participation would consist of the following:

1. Continued property tax abatement on qualified properties within the new zone's City and County boundaries per the programs outlined in the City of Champaign memo; and
2. Continued administration of sales tax abatement incentives and property tax abatement incentives of County properties within the new zone; and
3. Continued joint administration of promoting and managing the Enterprise Zone.

- B. The Finance Committee recommends approval of support to the County Board in a new joint City of Urbana/Champaign County Enterprise Zone, once the specific program is ready for establishing ordinances and intergovernmental agreements in November.**

Participation would consist of the following:

1. Continued property tax abatement on qualified properties within the new zone's City boundaries per the programs outlined in the City of Urbana memo; and
2. Property tax abatement on qualified properties within the new zone's County boundaries per the programs outlined in the City of Urbana memo; and
3. Administration of sales tax abatement incentives and property tax abatement incentives of County properties within the new zone; and
4. Joint administration of promoting and managing the Enterprise Zone.

Staff would continue development of the program documentation, and would return to the Champaign County Board in November 2014 with requests to adopt establishing ordinances, resolutions, and intergovernmental agreements for both Enterprise Zones.

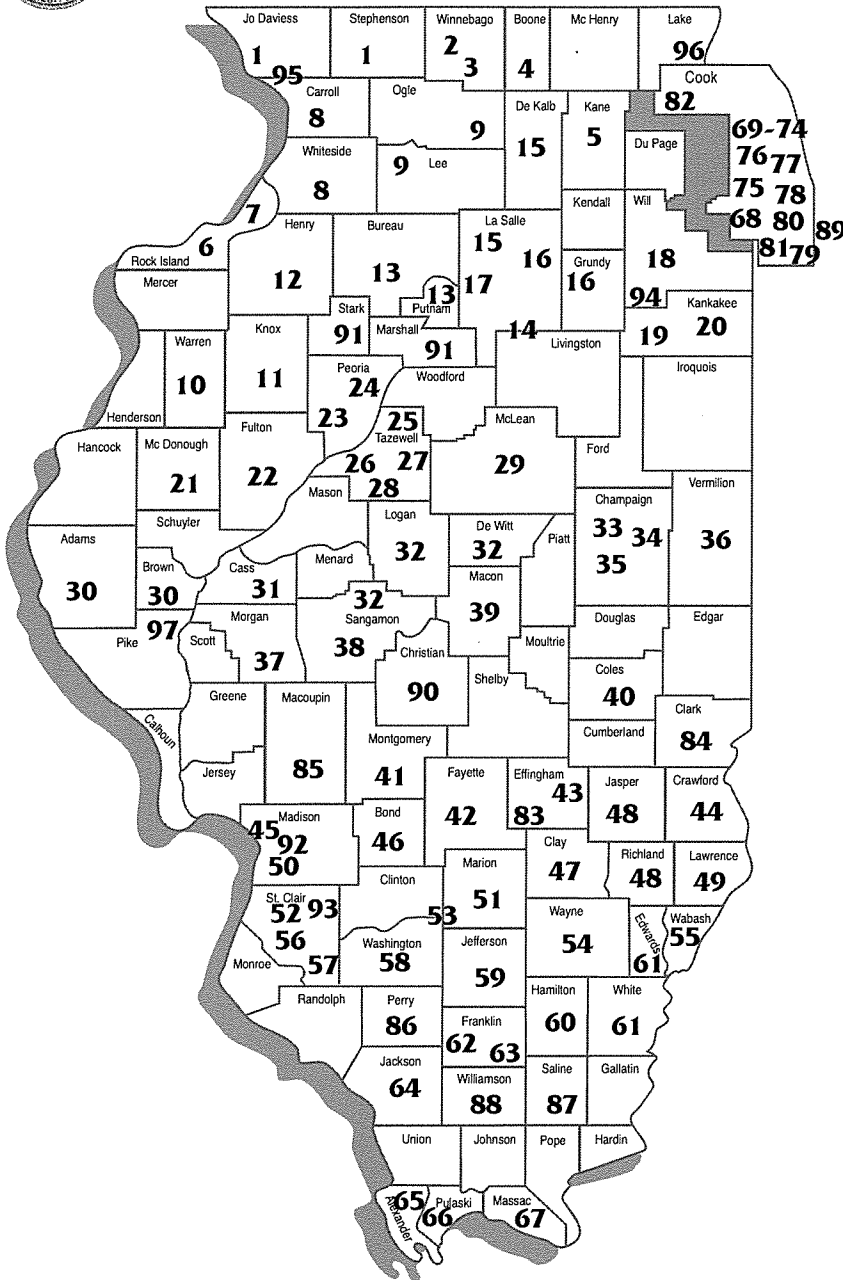
ATTACHMENTS

1. Illinois Enterprise Zone Map - Existing
2. Champaign County Ordinance No. 255 and Resolution 2463
3. Champaign/Champaign County Enterprise Zone Map - Existing
4. City of Champaign Memorandum & Attachments
5. City of Urbana Memorandum & Attachments



State of Illinois
Department of Commerce and Economic Opportunity

ATTACHMENT 1: Illinois EZ Map - Existing



- Danville/Tilton/Vermilion County (36)
- Decatur/Macon County (39)
- Des Plaines River Valley (18)
- Dixon/Lee County/Ogle County (9)
- East Peoria (26)
- East St. Louis/Washington Park (52)
- Effingham/Effingham County (43)
- Elgin (5)
- Fairfield/Wayne County (54)
- Flora/Clay County (47)
- Ford Heights/Sauk Village (89)
- Freeport/Stephenson County/Jo Daviess County (1)
- Galesburg (11)
- Gateway Commerce Center (92)
- Greenville/Smithboro (46)
- Harvey/Phoenix/Hazel Crest (81)
- Hoffman Estates (82)
- Illinois Valley (17)
- Jackson County (64)
- Jacksonville/Morgan County (37)
- Jo-Carroll (95)
- Joliet Arsenal (94)
- Kankakee County (Manteno) (19)
- Kankakee River Valley (20)
- Kewanee/Henry County (12)
- Lawrenceville/Lawrence County (49)
- Lincoln/Logan County/De Witt County/Sangamon County (32)
- Macomb/McDonough County (21)
- Macoupin County (85)
- Marshall County/Stark County (91)
- Massac County (67)
- Maywood (76)
- McCook/Hodgkins (68)
- McLeansboro/Hamilton County (60)
- Mendota/LaSalle County/DeKalb County (15)
- Monmouth (10)
- Montgomery County (41)
- Morton (27)
- Mound City/Pulaski County (66)
- Mt. Carmel/Wabash County (55)
- Mt. Vernon/Jefferson County (59)
- Nashville/Washington County (58)
- Olin/Richland County/Jasper County (48)
- Ottawa/LaSalle County/Grundy County (16)
- Pekin/Tazewell County (28)
- Peoria (24)
- Perry County (86)
- Quad Cities (7)
- Quincy/Adams County/Brown County (30)
- Rantoul (33)
- Riverbend (45)
- Robinson/Crawford County (44)
- Rockford (3)
- Rock Island (6)
- Salem/Marion (51)
- Saline County (87)
- South Beloit/Rockton/Winnebago County (2)
- (Expired 3-1-10)
- Southwestern Madison County (50)
- Springfield (38)
- St. Clair County Mid America (93)
- Streator Area (14)
- Summit/Bedford Park (75)
- Taylorville/Christian County (90)
- Urbana (34)
- Vandalia/Fayette County (42)
- Washington (25)
- Waukegan/North Chicago (96)
- Western Illinois Economic Develop. Authority (97)
- West Frankfort (63)
- Whiteside County/Carroll County (8)
- Williamson County (88)

ILLINOIS ENTERPRISE ZONES

March 2010

- Altamont (83)
- American Bottoms (57)
- Bartonville/Peoria County (23)
- Beardstown (31)
- Belleville (56)
- Belvidere/Boone County (4)
- Benton/Franklin County (62)
- Bloomington/Normal/McLean County (29)
- Bureau/Putnam Area (13)
- Cairo/Alexander County (65)
- Cal-Sag (80)
- Calumet Region (78)
- Canton/Fulton County (22)

- Carmi/White County/Edwards County (61)
- Greater Centralia Area (53)
- Champaign/Champaign County (35)
- Chicago I (69)
- Chicago II (70)
- Chicago III (71)
- Chicago IV (72)
- Chicago V (73)
- Chicago VI (74)
- Chicago Heights (79)
- Cicero (77)
- Clark County (84)
- Coles County (40)

ORDINANCE NO. 255
AN ORDINANCE
ESTABLISHING AN ENTERPRISE ZONE

WHEREAS, the State of Illinois Enterprise Zone Act (Chapter 67½, 1983 Illinois Revised Statutes, Par. 601 et. seq.) (hereinafter referred to as "the Act") encourages local government participation in the promotion of private sector investment in economically distressed areas throughout the State;

WHEREAS, a significant number of residents of the City of Champaign (hereinafter "City") and Champaign County (hereinafter "County") have experienced poverty, unemployment, and economic distress;

WHEREAS, significant residential, commercial and industrial portions of the City and County are experiencing physical deterioration, vacancy, and/or underutilization;

WHEREAS, the Act provides the mechanisms and incentives for addressing these factors;

WHEREAS, the Act requires the City and the County to pass an ordinance establishing an Enterprise Zone before they can apply to the State of Illinois, Department of Commerce and Community Affairs (hereinafter referred to as "the Department") for certification of the Zone; and

WHEREAS, the application for certification must be submitted by December 31, 1985 in order to be considered for approval by July 1, 1986.

NOW, THEREFORE, BE IT ORDAINED BY THE CHAMPAIGN COUNTY BOARD as follows:

Section 1. Designation and Description of Zone Area.

Subject to certification by the Department and the Governor of the State of Illinois, the County, in conjunction with the City, hereby designates as an Enterprise Zone for a period of twenty (20) years the area described and shown on Exhibit "A" (hereinafter referred to as the "Enterprise Zone"), which is attached hereto and hereby incorporated by reference, which is located within the City and the County. The term of the Enterprise Zone shall commence

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upon the date the Zone is certified by the Department and the Governor as an Enterprise Zone pursuant to the Act, and shall be and remain in effect until terminated at midnight of December 31 of the twentieth (20th) calendar year following such certification, unless the Enterprise Zone is earlier decertified in accordance with the Act.

Section 2. Findings.

The County hereby finds:

- (a) That following due and sufficient public notice, published on December 1, 1985 in the News Gazette, a newspaper of general circulation within the area of the Enterprise Zone, a public hearing concerning the Enterprise Zone as set forth in Exhibit "A" was conducted at 7:00 p.m. on December 10, 1985 in the Council Chambers of the Champaign City Building, 102 North Neil Street, Champaign, Illinois, said location being within the Enterprise Zone.
- (b) That the Enterprise Zone is a contiguous area comprising more than one-half (1/2) square mile and less than ten (10) square miles in total area, in fact comprising an area (as described and shown on Exhibit "A") of 7.5 square miles.
- (c) That the Enterprise Zone is a distressed area as defined by the regulations promulgated by the Department of Commerce and Community Affairs, in that the area designated as the Enterprise Zone meets at least one of the tests for eligibility therein prescribed.
- (d) That the Enterprise Zone meets the conditions and criteria established by the Act and regulations promulgated by the Department.
- (e) That the Enterprise Zone is a depressed area and includes portions of the City and County for the following reasons:
 - (1) to include the maximum number of low- and moderate-income persons;

- (2) to include older industrial, commercial, and residential areas of the County needing upgrading and rehabilitation;
- (3) to include the areas comprising the highest unemployment.
- (4) to include the existing industrial and commercial facilities which are presently vacant and/or underutilized;
- (5) to include the areas which may become targets of housing and community facilities expenditures under the Community Development Assistance Program; and
- (6) to include areas representing portions of the County where commercial and industrial development is targeted to occur in complement and support of existing commercial and industrial areas.

Section 3. Definitions.

Certain terms used in this Ordinance are hereinafter defined in this Section. When used in this Ordinance, such terms shall have the meanings given to them by the definitions in this Section defining such terms, unless the context clearly indicates otherwise:

- (a) Building-Related Permit Fees. Those permit fees normally required prior to work for which the permit is being applied for. In the City they include: building permit, HVAC permit, plumbing permit, electrical permit and sign permit. In the County, it would include all Zoning Use Permits.
- (b) Commercial Projects. Those projects where the primary use of the project land and building(s) is of a service or retail nature.
- (c) Dwelling Unit. One (1) room, or a suite of two (2) or more rooms in a building, designed for or used by one (1) family for living and sleeping purposes.
- (d) Expansion. The construction of any part of a building that results in an increase in any exterior dimension of an existing building and has at least one wall or floor in common with an existing building.

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- (e) Family. A person living alone, or two (2) or more persons living together as a single housekeeping unit in a dwelling unit, as distinguished from a group occupying a rooming house, motel or hotel, fraternity or sorority house; provided, however, that for the purpose of definition, "family" shall not include more than four (4) persons unrelated to each other by blood, marriage or legal adoption.
- (f) Full-Time Employee. An employee who is hired for a period of indefinitely continuous duration who receives full employment benefits, and who regularly works not less than thirty-five (35) hours within a period of seven (7) consecutive days.
- (g) Full-Time Equivalent (FTE). A unit of measure used to represent those employees hired for a period of indefinitely continuous duration and who are regularly scheduled to work less than thirty-five (35) hours per week whose total amount of hours worked equal 2,080 annually.
- (h) Industrial Projects. Those projects where the primary use of the project land and building(s) is of a manufacturing, assembly, wholesale and/or warehouse/distribution nature. Commercial or residential projects as defined in this section shall not be considered industrial projects for the purposes of this Ordinance.
- (i) Legitimate Building Materials Retailer and/or Distributor. Any firm selling building materials that can be incorporated into real estate and possessing a tax number for resale from the Illinois Department of Revenue.
- (j) Multiple-Family Building. A building containing more than one (1) dwelling unit.
- (k) Primary Use. The principal use of the project as determined by the Zone Administrator or the Deputy Zone Administrator consistent with guidelines recommended to the Administrators by the Zone Board.

- (l) Project. The improvement of a parcel or parcels of real property located within the Enterprise Zone, including the rehabilitation or expansion of existing improvements.
- (m) Rehabilitation. The improvement of any part of an existing building that does not result in an increase in any exterior dimension of the building.
- (n) Residential Projects. Those projects where the primary use of the project land and building(s) is a dwelling unit.
- (o) Retail Projects. Those projects where the primary use of the project land and building(s) is the sale of goods for delivery on or from the premises to the ultimate customer. If eighty percent (80%) or more of the annual dollar volume of the sales made from a business is subject to the Illinois Retailers Occupation Tax, the business shall be considered retail.
- (p) Rooming House. A single-family building that has as a primary use the provision of more than two (2) but less than six (6) rooms for lodging, with or without meals, that are provided for compensation by pre-arrangement and for definite periods of time but which is not open to transient guests.
- (q) Service Projects. Those projects where the primary use of the project land and building(s) is the provision of a service. The term does not include sale of goods from the premises except those goods incidental to the service provided.
- (r) Single-Family Building. A building with a primary use of one (1) dwelling unit. A building containing more than one (1) dwelling unit shall not be considered a single-family building under this Ordinance.
- (s) Wholesale Projects. Those projects where the primary use of the project land and building(s) is the sale of goods for delivery on or from the premises to a person other than the ultimate customer. If less than eighty

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percent (80%) of the annual dollar volume of the sales made from a business is subject to the Illinois Retailers Occupation tax, the business shall be considered wholesale.

Section 4. Incentives.

The County in an effort of facilitate the successful development of the Enterprise Zone, hereby establishes the following incentives and target programs within the Enterprise Zone, for the period of the Enterprise Zone, in accordance with the policies and procedures herein and those which may be established and implemented by the County in conjunction with the City or the Zone Board following designation of the Enterprise Zone by the Department.

(a) Real Estate Tax Abatement. That portion of real property taxes levied and imposed by the County upon a parcel or parcels of real estate located within the Enterprise Zone and upon which there has been the construction of new improvements or upon which there has been expansion or rehabilitation of existing improvements shall be abated; provided, however, that any abatement of taxes on any parcel or parcels shall not exceed the amount attributable to the construction of the improvements and the expansion or rehabilitation of existing improvements on such parcel, or parcels, provided further, that any abatement of taxes on any parcel or parcels shall not exceed an amount determined in accordance with the following provisions and shall be limited to the following projects:

(1) Industrial Projects. Industrial projects will receive abatement of fifty percent (50%) of the total increased tax amount on the parcel or parcels for a ten (10) year period beginning with the tax year in which real property taxes on the new, increased assessment amount is levied. In addition, industrial projects generating new, permanent, full-time or full-time equivalent (FTE) jobs will receive an additional abatement of up to fifty percent (50%) of the

increased tax amount on the parcel or parcels for the same period based upon the new jobs projected to be created within 24 months of project occupancy. The actual percentage to be awarded for this criterion will be calculated based upon the number of jobs projected to be created as a percentage of the applicant's total full-time or FTE employment within the Enterprise Zone at the time of application. This percentage of projected increase will be applied toward the additional fifty percent (50%) which can be received for this criterion. Regardless of percentage of projected increase, applicants projecting to create twenty (20) or more full-time or FTE jobs will receive the entire additional fifty percent (50%) abatement amount. Applicants that have no such employment at the time of application and projecting to create full-time or FTE job(s) will receive the entire additional fifty percent (50%) abatement amount.

- (2) Commercial Projects. Commercial projects will receive abatement of one hundred percent (100%) of the increased tax amount on the parcel or parcels for a five (5) year period beginning with the tax year in which the real property taxes on the new, increased assessment amount is levied; provided, however, that neither the amount attributable to the construction of new improvements for retail projects nor the increased amount attributable to an expansion for retail projects shall be abated.
- (3) Residential Projects. Residential projects will receive abatement of one hundred percent (100%) of the total increased tax amount on the parcel or parcels for a five (5) year period beginning with the tax year in which the real property taxes on the new, increased assessment amount is levied provided, however, that

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- (a) Residential projects that include an expansion or rehabilitation which results in an increase in the number of dwelling units on a parcel or parcels shall not receive any abatement.
 - (b) Residential projects which include the construction of new multiple-family buildings shall not receive any abatement.
- (b) Sales Tax Exemption. The County hereby authorizes claims for point of sale exemption of its sales tax by each retailer whose place of business is within the corporate limits of the City of Champaign or in the unincorporated area of Champaign County and who makes a sale of building materials to be incorporated into real estate located in the Enterprise Zone for projects eligible for real property tax abatement under this Section. Receipts from such sales may be deducted when calculating the tax imposed pursuant to the "County Retailers' Occupation Tax Act". The incentives provided by this subsection (b) shall commence the first day of the calendar month following the month in which the Enterprise Zone is designated and certified, and shall continue for the term of the Enterprise Zone. The provision of this incentive by the County shall automatically invoke the exemption of the State of Illinois sales tax on building materials sold and eligible, in connection with such sale, for exemption in accordance with this subsection (b). In order to receive this exemption (which is provided through the building materials retailer), the following criteria must be met:
- (1) The building materials must be purchased within the unincorporated area of the County or within the City through a legitimate building materials retailer and/or distributor; and
 - (2) The building materials must be affixed to the real estate; and

- (3) Only projects which normally require a building-related permit or zoning use permit or, in unincorporated Champaign County, involve rehabilitation of an existing structure without a change of use will be eligible to receive the exemption; and
 - (4) Evidence of the project's location and eligibility within the zone must be presented to the retailer at time of purchase in the form of a certificate of eligibility provided by the Zone Administrator or Deputy Zone Administrator along with a copy of any required building-related permit or zoning use permit; and
 - (5) Certificates of eligibility will be valid for 12 (twelve) months from the date of issuance. Certificates may be extended for an additional period of 12 (twelve) months upon application to the Zone Administrator. Such extensions shall be granted no more than two times for any one project and are subject to a determination by the Zone Administrator that they are needed to complete the project and are not necessitated by the failure of the applicant to diligently pursue construction.
 - (6) Within the Enterprise Zone all projects which would normally be required to have a building-related permit or zoning use permit, will still be required to obtain the appropriate permit.
- (c) Fee Waivers. The County hereby waives any and all building-related permit fees for projects eligible for real property tax abatement under this Section. The waiver of fees shall not be construed to provide for the elimination of any requirement for any permit and any and all building-related permits shall continue to be required for any project or business as may be required at the time of adoption of this ordinance or as may be required in the future by action of the County; and provided

further that any additional fee or penalty required or assessed for failure to obtain a permit prior to commencement of work is not waived.

- (d) Targeting of Funds. To the extent which they are available and appropriate, the County will target local, state, and Federal funds to portions of the Enterprise Zone area in conjunction with any targeted areas and programs which may be established. This will not prohibit the County from extending targeted areas and programs beyond areas within the Zone and making appropriate adjustments in available funding.

Section 5. Administration.

The Chairman and Board of Champaign County and the Mayor and City Council of the City of Champaign in an effort to successfully facilitate the management, operation and development of the Enterprise Zone hereby establish an Enterprise Zone Board and, designate a Zone Administrator and a Deputy Zone Administrator who will carry out the functions and management of the Enterprise Zone in accordance with the intergovernmental agreement outlined in Exhibit B which is attached and hereby incorporated by reference, and as the same may be amended from time to time.

Section 6. Designated Zone Organizations.

In order to facilitate the successful development of the Enterprise Zone and in accordance with the Act, this Ordinance hereby provides for the establishment of Designated Zone Organizations under which any or all of the functions provided for in Section 8 of the Illinois Enterprise Zone Act will be carried out. The Designated Zone Organization(s) and any project(s) which it (they) may undertake will be approved in accordance with the provisions of the intergovernmental agreement and rules and regulations promulgated by the Department.

Section 7. Additional Incentives.

This Ordinance does not prohibit the County from extending additional tax incentives or reimbursements for residents and business enterprises in the Enterprise Zone or throughout the County by separate action.

Section 8. Project Timing. All applicants who seek incentives for eligible projects under the terms and conditions of this Ordinance shall be eligible for applicable incentives provided that:

- (a) A Project shall not be eligible for any incentive if site preparation, site improvements or construction of buildings is initiated prior to January 1, 1986 and buildings are occupied or otherwise put into use prior to July 1, 1986;
- (b) Any building materials purchased for use in said project and paid for prior to July 1, 1986 will be ineligible for exemption of County and State sales tax on the purchase;
- (c) Projects beginning construction prior to July 1, 1986 shall be ineligible for the waiver of building-related permit fees; and
- (d) Projects initiated after July 1, 1986 shall be ineligible for any incentive unless application is made for incentives to the Zone Administrator or the Deputy Zone Administrator prior to any site preparation, site improvements or construction of buildings.

Section 9. Conformance to Codes, Ordinances and Regulations.

No incentive shall be available to any project which is not constructed, used or occupied in conformance with all County codes, ordinances and regulations. Except as otherwise expressly and specifically provided herein, nothing contained herein shall be construed to waive, abrogate, lessen or weaken the full force, effect and application of all laws, resolutions, codes, regulations and ordinances of the County to any project or any person or property.

Section 10. Violations and Penalties.

- (a) No person shall knowingly misrepresent facts in order to receive tax abatement or other incentives provided for in this Ordinance or present a certificate of eligibility for purposes of purchasing building materials to be used on any premises other than on the premises for which the certificate was issued. "Facts" include, but are not limited to:

ORDINANCE NO. 255

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- (1) the number of FTE jobs to be created by an enterprise; or
 - (2) the number of persons currently employed by a concern; or
 - (3) the nature of the project use(s) or of annual dollar volume of business attributable to the project use(s); or
 - (4) any representation materially affecting the determination of project eligibility or the determination of the percentage tax abatement to which the project may be entitled under this Ordinance.
- (b) In addition to other penalties provided for by law, for the purposes of administration of the Enterprise Zone, the initial determination of any alleged violation set forth in this Section shall be made by the Enterprise Zone Administrator or Deputy Zone Administrator who shall notify the property owner of the alleged violation by certified mail at least fifteen (15) days before any further action is taken. The property owner may, within fifteen (15) days after receipt of the notification, submit a written appeal for review by the Zone Board. Such written appeal must be submitted to the Secretary of the Zone Board in accordance with procedures established by the Zone Board. If the alleged violator fails to appeal the initial determination of violation or if the determination is upheld by the Zone Board, the alleged violator will be subject to the following administrative penalties:
- (1) Revocation of any tax abatements provided under the terms of this Ordinance and retroactive collection of all taxes due on the property from the date on which the abatement became effective along with interest equal to that which would otherwise be assessed on delinquent property tax payments for the period in which the abatement was in effect.

- (2) Revocation of any certificate of eligibility issued in connection with any project involved in the violation; and
- (3) Loss of eligibility of the subject property for any other incentive or targeted program provided for under this Ordinance.

Section 11. Severability.

This Ordinance and every provision thereof shall be considered separable; and the invalidity of any section, clause, paragraph, sentence or provision of the Ordinance shall not affect the validity of any other portion of the Ordinance.

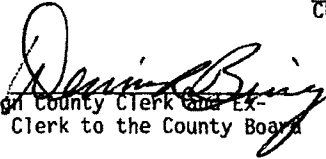
Section 12. This Ordinance shall be known and cited as "The Enterprise Zone Ordinance".

Section 13.

- (a) The County Clerk is hereby directed to send a certified copy of this Ordinance to the City of Champaign City Clerk.

PRESENTED, PASSED, APPROVED AND RECORDED BY THE COUNTY BOARD OF THE COUNTY OF CHAMPAIGN, ILLINOIS THIS 17TH DAY OF DECEMBER, 1985.


Chairman, Champaign County Board

ATTEST: 
Champaign County Clerk and Ex-
Officio Clerk to the County Board

RESOLUTION 2463
APPROVING AN AGREEMENT
(ENTERPRISE ZONE INTERGOVERNMENTAL AGREEMENT BETWEEN
CHAMPAIGN COUNTY AND THE CITY OF CHAMPAIGN)

WHEREAS, the City of Champaign (the "City") and Champaign County (the "County") have adopted ordinances establishing an Enterprise Zone; and

WHEREAS, the ordinances are part of an application by the City and the County to the State of Illinois for designation of an Enterprise Zone under the provisions of the Illinois Enterprise Zone Act (Chapter 67 1/2, 1983, Illinois Revised Statutes, Par. 601 et seq.) (the "Act").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF CHAMPAIGN COUNTY, ILLINOIS, as follows:

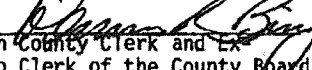
Section 1. That the agreement entitled "Enterprise Zone Intergovernmental Agreement between the City of Champaign and Champaign County", a copy of which is attached hereto and incorporated by reference into this Resolution is hereby approved.

Section 2. That the County Board Chairman and County Clerk are hereby directed to execute said Agreement.

Section 3. That the County Clerk is hereby directed to transmit a copy of this Resolution to the City of Champaign City Clerk.

PRESENTED, ADOPTED, APPROVED AND RECORDED BY THE COUNTY BOARD OF THE COUNTY OF CHAMPAIGN, ILLINOIS THIS 17TH DAY OF DECEMBER, 1985.


Chairman, Champaign County Board

ATTEST: 
Champaign County Clerk and Ex-
Officio Clerk of the County Board

ENTERPRISE ZONE INTERGOVERNMENTAL AGREEMENT
BETWEEN THE CITY OF CHAMPAIGN AND CHAMPAIGN COUNTY

This Agreement is made this 17th day of December, 1985, by and between the City and the County.

WHEREAS, the City of Champaign (hereinafter referred to as "City") and Champaign County (hereinafter referred to as "County") have adopted ordinances establishing an Enterprise Zone (hereinafter collectively referred to as "the Ordinance") including portions of both the City of Champaign and Champaign County;

WHEREAS, this Ordinance is part of an application to the State of Illinois Department of Commerce and Community Affairs (hereinafter referred to as "the Department") for designation of an Enterprise under the provisions of the Illinois Enterprise Zone Act (hereinafter referred to as "Act"); and

WHEREAS, the City and the County desire to operate an Enterprise Zone in an efficient and effective manner in keeping with the terms of the Act and rules and regulations promulgated by the Department for the operation of an Enterprise Zone.

NOW, THEREFORE, in consideration of the foregoing premises and the mutual promises hereinafter recited, the City and the County that the following terms shall govern the operation and management of the Enterprise Zone.

Section 1. Enterprise Zone Board.

a. Duties. An Enterprise Zone Board (hereinafter referred to as "Zone Board") shall be created to perform the following duties with respect to the Enterprise Zone (hereinafter referred to as "Zone"):

Exhibit "B"

1. Implement monitor and update established goals and objectives;
2. Establish procedures for the operation and management of the Zone, including appeals processes, and recommend and advise on policies for the operation and management of the Zone and the administration and enforcement of the Ordinance.
3. Recommend an annual program and operating budget for the administration of the Zone and forward same to the City Council and the County Board for consideration and inclusion in their respective budgets;
4. Make recommendations to the City Council and County Board with respect to approval of Designated Zone Organizations and their projects;
5. Periodically inform the City Council and County Board of Zone activities, policies and procedures;
6. Review all annual and quarterly reports required for submission to the State of Illinois;
7. Receive and hear appeals of decisions or determinations of the Zone Administrator or Deputy Zone Administrator and make recommendations thereon, in accordance with the procedures of the Zone Board and the Zone Ordinance, and forward such recommendations to the City Council, if the appeal is from a decision or determination of the Zone Administrator, or to the County Board, if the appeal is from a decision or determination of the Deputy Zone Administrator;
8. Perform such other functions and duties as may be agreed to by the City Council and the County Board by amendment to this Agreement.

b. Membership. The Zone Board shall be comprised of the following seven (7) members:

1. Mayor, City of Champaign
2. Chairman, Champaign County Board
3. Champaign City Council Member
4. Champaign County Board Member
5. Representative, Area-Wide Economic Development Corporation

6. Representative, Major Taxing District (Champaign Park District or the Champaign School District Unit 4)
7. Representative, Champaign Chamber of Commerce

c. Terms of Appointment. The terms of appointment for Zone Board members shall be as follows:

1. The Mayor and County Board Chairman shall serve during their respective terms of office.
2. The Mayor, with the approval of the City Council, shall appoint a City Council member to serve a term ending August 31, 1988 or the expiration of the member's term of office, if earlier. Successor terms shall be of two (2) years, beginning September 1, 1988, and appointed in the same manner.
3. The County Board Chairman, with the approval of the County Board, shall appoint a County Board member to serve a term ending August 31, 1988 or the expiration of the member's term of office, if earlier. Successor terms shall be of two (2) years, beginning September 1, 1988, and appointed in the same manner.
4. The Area-Wide Economic Development Corporation and the Chamber of Commerce shall nominate one (1) individual each to the Mayor and County Board Chairman who shall jointly appoint representatives from the Corporation and the Chamber, respectively, to serve a term ending August 31, 1988. Successor terms shall be of two (2) years, beginning September 1, 1988, and appointed in the same manner.
5. The Park Board and School Board shall alternately nominate an individual to the Mayor and County Board Chairman who shall jointly appoint a representative to serve a term ending August 31, 1987. Successor terms shall be of one (1) year, beginning September 1, 1987, and appointed in the same manner. The School Board shall be the first to nominate.
6. Each appointed Zone Board member shall continue to serve until a successor has been appointed. An appointment shall be made to fill a vacancy for the remainder of a term.

d. Officers; Procedures.

1. The Mayor and County Board Chairman shall serve alternate one (1) year terms as Chair and Vice Chair. The Mayor shall serve as the original Chair for a term which shall

begin with State designation of the Zone and shall terminate on August 31, 1987. Thereafter, terms shall begin on September 1 and end on August 31.

- 2. The Zone Administrator shall act as Secretary to the Zone with assistance from the Deputy Zone Administrator. The Secretary shall prepare agenda, minutes, handle correspondence and maintain the records of the Zone Board.
- 3. A quorum for any meeting shall consist of four (4) members.
- 4. Any action taken by the Zone Board shall require an affirmative vote of at least four (4) members of the Board.
- 5. The Zone Board may adopt additional procedures for conduct of meetings as it finds desirable or necessary

e. Compensation. Zone Board members shall serve without compensation

f. Staff. The Zone Administrator and Deputy Zone Administrator shall serve as staff to the Zone Board.

Section 2. Enterprise Zone Administrator; Deputy Zone Administrator.

a. Zone Administrator. The City Manager of the City of Champaign, or his or her designated employee of the City, shall be the Zone Administrator

b. Deputy Zone Administrator. The Executive Director of Champaign County Regional Planning Commission, or his or her designated employee of said Regional Planning Commission, shall be the Deputy Zone Administrator.

c. The duties and responsibilities of the Zone Administrator and the Deputy Zone Administrator shall be as follows:

1. Administration; Project Eligibility. The Zone Administrator shall administer and enforce the Ordinance, and operate and manage the Zone, to the extent that the Ordinance and the Zone include properties located within the City of Champaign. The Deputy Zone Administrator shall administer and enforce the Ordinance, and operate and manage the Zone, to the extent that the Ordinance and the Zone include properties located outside the City. All appeals from any decision or determination of the Zone Administrator or Deputy Zone Administrator shall be taken to the Zone Board in accordance with the procedures of the Zone Board and the Zone Ordinance.
2. Records. The Zone Administrator and Deputy Zone Administrator shall maintain records associated with Zone activities and projects located within their respective jurisdictions and necessary to the preparation of reports required by the State of Illinois and the Zone Board.
3. Report Preparation. The Zone Administrator, assisted by the Deputy Zone Administrator, will prepare all reports required by the State of Illinois.
4. Budget Preparation. The Zone Administrator and the Deputy Zone Administrator shall jointly prepare and propose an annual operating budget for the administration of the Zone, and such budget shall indicate the share of the budgeted amount recommended to be paid by the City and the share recommended to be paid by the County. The Zone Board shall review the proposed budget and recommend a budget to the City Council and the County Board for consideration and inclusion in their respective budgets. Amendments to the budget shall be prepared and approved in the same manner.
5. Secretary to the Zone Board. The Zone Administrator shall act as Secretary to the Zone Board with assistance from the Deputy Zone Administrator
6. Staff to the Zone Board. The Zone Administrator and Deputy Zone Administrator shall serve as staff to the Zone Board.

Section 3. Cost of Zone Management and Operation.

- a. Staff salaries and fringe benefits of the Zone Administrator and Deputy Zone Administrator shall be the responsibility of the City of Champaign and Champaign County, respectively.

b. Operating expenses for the administration of the Zone may include, but are not limited to:

- 1 Expenses related to promoting the Zone, e.g. brochure production and dissemination, television and newspaper advertising, workshops and presentations.
2. Clerical, copying, printing, postage and minor equipment expenses associated with Zone Board meetings, activities of the Zone Board and reporting to the State of Illinois.
3. Consulting services for the establishment of administrative and operating procedures, marketing programs, modification to Zone boundaries or incentives, initiation of Designated Zone Organizations and projects, or other activities as directed by the Zone Board.

Operating expenses shall be shared by the City and the County

This Agreement is made as of the year and day first above written.

CITY

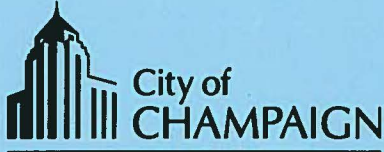
COUNTY

By: [Signature]
Mayor

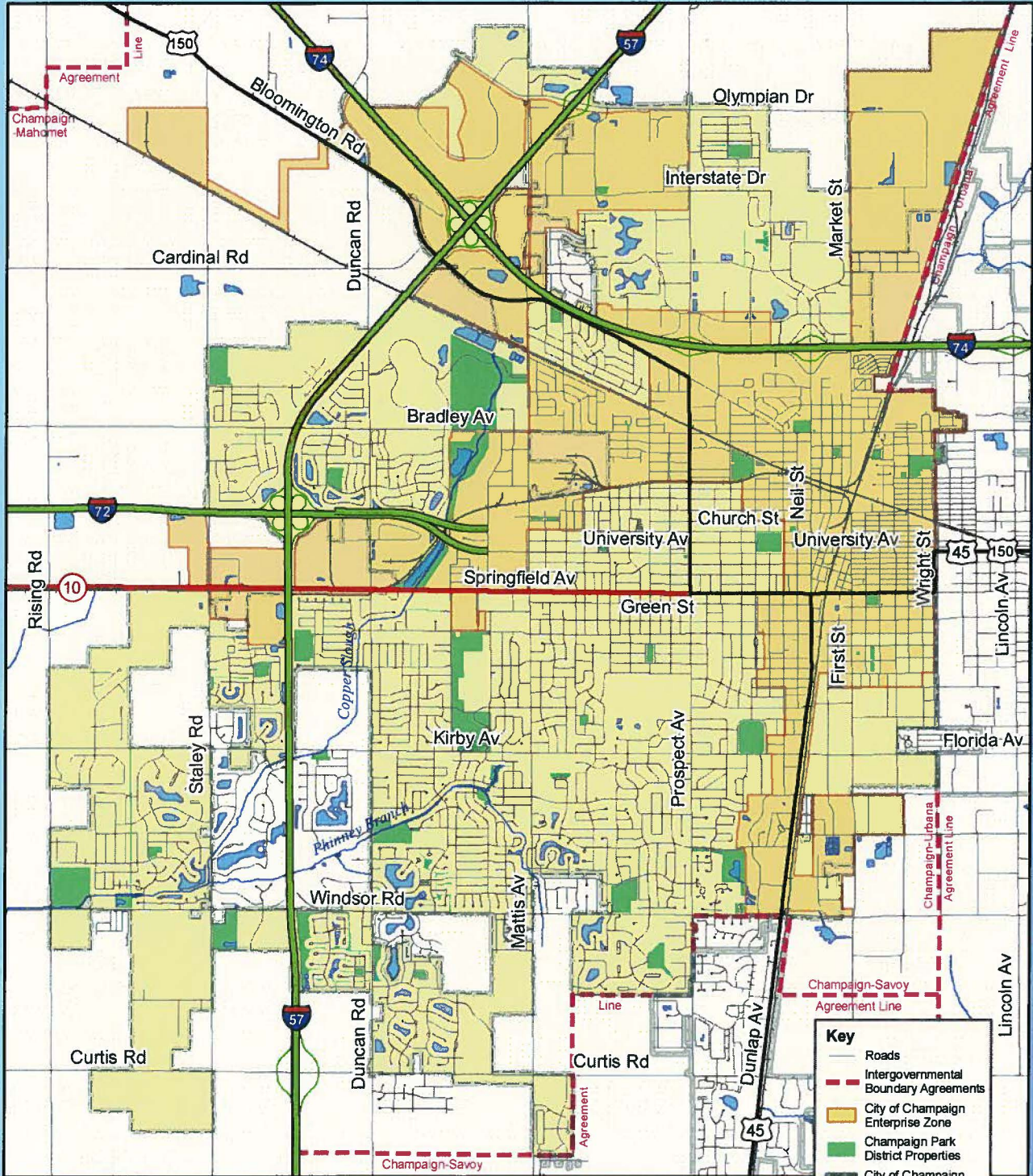
By: [Signature]
Board Chair

Attest: [Signature]
Acting City Clerk

Attest: [Signature]



Enterprise Zone Boundary



DISCLAIMER:
 This map was prepared by the City of Champaign IT Department using the City of Champaign Geographic Information System (GIS). All information is believed accurate but is NOT guaranteed to be without error. This map and its underlying data is intended to be used as a general index to land related information and is not intended for detailed, site-specific analysis.

0 0.25 0.5 0.75 1
 Miles
 Map Temporal Status Date: 10/21/08

Key	
	Roads
	Intergovernmental Boundary Agreements
	City of Champaign Enterprise Zone
	Champaign Park District Properties
	City of Champaign Municipal Boundary
	Other Municipal Boundaries

Multiple geo-data layers provided by the Champaign County GIS Consortium



TO: Champaign County Board Committee of the Whole – Finance Committee

DATE: October 7, 2014

SUBJECT: ENTERPRISE ZONE - PROPOSED LOCAL TAX INCENTIVE PROGRAMS

A. Introduction: The purpose of this memo is to present to the Champaign County Board the list of draft local tax incentive programs under consideration for the proposed joint City of Champaign/Champaign County Enterprise Zone.

B. Proposed Programs:

1. Process. Throughout the past year, the City of Champaign, Champaign County, and the Economic Development Corporation have been engaged in crafting an application for a new Enterprise Zone. This team has been tasked with creation of goals to further economic development in the zone, a new Enterprise Zone map, and new incentive programs to address decline in residential and commercial neighborhoods. Additional taxing agencies have been brought in to explore ways these programs might also assist them in fulfilling their own economic development goals. Below is a summary of that work. Included are both the draft programs and the revised map.

2. Goal of the Enterprise Zone Programs. The following goals were created to guide the development of new local incentive programs for use under the new City of Champaign/Champaign County Enterprise Zone:

- a. Promote job growth;
- b. Encourage reinvestment in declining commercial and residential areas;
- c. Encourage infill development and reinvestment in existing building stock; and
- d. Design economic development programs to ensure measurable outcomes and benefits to the community.

3. Proposed Local Incentive Programs. The following programs were designed to achieve the goals stated above. Each of these programs abates local property taxes for a given period of time in order to achieve the stated goal of the program. The City and County, as a co-applicant, and all partner agencies have full control over the development of these programs and may set the abatement amount and term in exchange for given program outcomes. The City of Champaign is actively recruiting the following taxing districts to participate in these programs; Unit 4, Champaign Park District, Parkland College, and Champaign-Urbana Mass Transit District. The more partners that join the programs, the greater the abatement amount and the more effective

the tool. Adding additional partners to the programs also ensures that abatement periods are short and therefore each agency sees new growth added to their property tax rolls more quickly.

- a. Targeted Neighborhood Improvement Program.** The goal of this program is to utilize local property tax abatements to stabilize and enhance neighborhoods by eliminating blighting factors, improving the overall condition of the property and extending the life of dwelling units. This program is open to any owner or renter occupied single family or multi-family residential structure in the Enterprise Zone. Following substantial investment in the property, the value of the increased Equalized Assessed Valuation is abated for a 5 year period.
- b. Affordable Multi-Family Housing Program.** The goal of this program is to utilize local property tax abatements to expand the availability of quality affordable multi-family housing throughout Champaign. This program will aim to improve existing structures *or* facilitate the construction of new multi-family affordable housing structures with affordable units. A five year abatement is applied when the applicant agrees to maintain 80% of their units as affordable for the duration of the abatement period. If the applicant chooses to not include affordable units, the project qualifies for three years of abatement.
- c. Commercial District Enhancement Program.** The goal of this program is to utilize property tax abatements to enhance the overall viability of commercial structures in commercial district throughout the zone by offering incentives for rehabilitation. Under this program any retail, service, or mixed use structure undergoing renovation or redevelopment would qualify for a five year abatement. A one year bonus would be applied if the owner meets the definition for women or minority owned business.
- d. Employment Expansion Program.** The goal of this program is to utilize property tax abatements to grow a quality industrial and office employment base in the City by encouraging businesses to expand and or open new operations in Champaign. This program offers flexible abatement periods depending on the number of retained or new full time employees generated through the project. The minimum abatement under this program is 1 year with a maximum of 8 years. This program also offers a 1 year bonus abatement year for owners that meet the definition of a women or minority owned business.
- e. Historic Structure Rehabilitation Program.** The goal of this program is to utilize property tax abatements to encourage the preservation and restoration of properties listed on the National Register of Historic Places or as a City of Champaign Local Landmark. This program will offer a three year abatement for any property within the Enterprise Zone undertaking a major restoration or redevelopment that is listed as a local landmark and one additional year to any property listed on the National Register of Historic Places. Any improvements under this program are subject to further review by the City of Champaign Historic Preservation Commission.
- f. Tourism Development Program.** The goal of this program is to utilize property tax and abatements to encourage the redevelopment and construction of facilities for the

purpose of drawing substantial visitors from outside the community. This program will offer a three year abatement for the construction of major tourist destination uses throughout the zone. These include sports complexes, arenas, banquet facilities, conference centers, convention centers, museums, concert halls or music venues.

4. Sales Tax Abatement. The State of Illinois offers a Sales Tax Abatement on all project materials purchased in the state. Materials must be permanently affixed to the property and must be purchased from a qualified retailer. In order to qualify for this abatement, the property must qualify for one of the local programs above. Together the Local Property Tax Abatement and the Sales Tax Abatement provide the majority of the Enterprise Zone benefit for the applicant.

5. Enterprise Zone Map. During this re-application process, the City/County and its partners have the ability to redraw the Enterprise Zone boundaries to fit current economic development goals. The Planning and Development staff has been working in partnership with various departments and those partner agencies that wish to participate to evaluate the existing zone and recommend potential changes. Areas to consider in the remapping include those identified where commercial and residential structure conditions are on the decline as well as new growth areas that are ready, or will be ready, for development over the next 15 years. At the County administration request, Dobbins Downs and Wilber Heights were two areas added and maintained in the Enterprise Zone. The total size of the zone is limited to 12 square miles.

6. Next Steps. The application for a new Enterprise Zone must be received by DCEO in Springfield no later than December 31, 2014. To date, staff has completed study sessions with the CUMTD, Champaign Park District, Parkland College, Unit 4 Schools, and Champaign County. Over the next two months, staff will be finalizing these incentive programs with City staff and representatives from those partner agencies that have expressed an interest in the joining the program. Staff will also be assembling the application packet which will include data and analysis addressing the 10 criteria points. An Intergovernmental Agreement will need to be approved by each partner agency as well as an Enterprise Zone Ordinance by both the City of Champaign and Champaign County prior to the submittal of the application.

Prepared by:

Terry J. Blakeman, AICP
Implementation Planner

Attachment A: Current City of Champaign/Champaign County Enterprise Zone Programs
Attachment B: Financial Summary of Existing Programs
Attachment C: Proposed Enterprise Zone Incentive Program Policy
Attachment D: Proposed Enterprise Zone Map

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Current Property Tax Abatement Programs **(City and County Property Taxes)**

Below are the criteria for all current Enterprise Zone Property Tax Abatement Programs as described in the program application. These are the qualifying criteria for which the project is approved for abatement of City and County Property Taxes on the increment of tax generated by the project. Projects that meet these criteria are also eligible for the State Sales Tax Program.

Commercial

The primary use of the land and building must be of a professional service nature. Professional services are those services rendered in an office such as legal, accounting, architectural, engineering, research and development or medical services. The program does not apply to retail, personal services, restaurants or auto repair.

Hotel/Conference Center

The primary use of the land and building must be that of a hotel in conjunction with a conference/meeting center. Enterprise Zone benefits may apply to new construction, facility expansion or rehabilitation. The facility must include at least 15,000 SF of usable conference center meeting space and a minimum of 100 hotel rooms.

Industrial

The primary use of the land and buildings must be of a manufacturing, assembly, wholesale, and/or warehouse/distribution.

Planned Redevelopment Project

The project must proceed through the “planned Development” process as defined in the City’s Zoning Ordinance and be consistent with an approved Redevelopment Master Plan. The project must also meet established criteria as defined in the Enterprise Zone Ordinance.

Rehabilitation

The improvement of any part of an existing building that does not result in an increase in any exterior dimension of the building. Rehabilitation of existing space, regardless of the use, qualifies for local incentives.

New Single Family Residential

In order to qualify as a new construction, single family residential project, the primary use of the land and buildings must be for a single family dwelling using.

Enterprise Zone Applications by Program	Total	Average
Commercial	421	12.8
Industrial	85	2.6
Residential	200	6.5
Rehabilitation (since 2008)	93	13.3
Planned Development	3	1.0
Total EZ Projects since 1987	802	29.3

Construction Value	Enterprise Zone	City Wide
Total Construction value since 2002	\$549,310,347 (29%)	\$1,901,747,986
Total EZ Projects since 2002	381 permits (5%)	8,133 permits

City of Champaign Abatement	
Total EAV Removed from Tax Base since 2002	\$324,717,212
Total Taxes Abated since 2002	\$4,226,528
Yearly Average of EAV Removed	\$27,059,768
Yearly Average of Abatement	\$352,211

Champaign County Abatement	
Total EAV Removed from Tax Base since 2002	\$326,966,742
Total Taxes Abated since 2002	\$1,731,349
Yearly Average of EAV Removed	\$27,247,229
Yearly Average of Abatement	\$144,279

Champaign Park District Abatement	
Total EAV Removed from Tax Base since 2002	\$260,093,620
Total Taxes Abated since 2002	\$1,712,098
Yearly Average of EAV Removed	\$21,673,635
Yearly Average of Abatement	\$142,675

Year	Projects	City Abatement	County Abatement	Park Dist Abatement	Total EZ Const Value	Total City Const Value
2002	23	\$291,819	\$119,819	\$150,225	\$11,606,922	\$98,310,496
2003	27	\$290,807	\$118,805	\$151,676	\$33,486,031	\$101,604,077
2004	26	\$288,879	\$117,423	\$149,328	\$47,035,493	\$110,289,778
2005	30	\$326,526	\$130,088	\$156,046	\$36,847,011	\$212,884,246
2006	32	\$302,904	\$122,655	\$153,474	\$86,189,996	\$209,274,619
2007	40	\$302,206	\$116,544	\$112,355	\$80,518,327	\$304,625,297
2008	31	\$474,110	\$184,669	\$135,698	\$70,669,322	\$179,581,433
2009	36	\$468,346	\$184,234	\$195,024	\$36,261,533	\$83,097,044
2010	29	\$448,075	\$181,349	\$173,370	\$56,442,498	\$80,246,674
2011	40	\$377,755	\$167,774	\$140,186	\$21,290,030	\$103,891,294
2012	24	\$340,165	\$145,822	\$99,490	\$25,530,962	\$113,849,220
2013	23	\$314,936	\$142,167	\$95,226	\$18,606,710	\$142,711,123



Enterprise Zone Programs Policy & Guidelines

City of Champaign Enterprise Zone

PROPERTY TAX INCENTIVE PROGRAMS

Program Goals

The purpose of the Enterprise Zone is to stimulate economic growth and neighborhood revitalization in economically depressed areas of the community. The Enterprise Zone programs contained in this policy share the goals of:

- Promoting job growth
- Encourage reinvestment in declining areas and growing the property tax base
- Encourage infill development and reinvestment in existing building stock
- Establish metrics to allow the programs to be regularly evaluated

Intent

The City of Champaign is seeking to reverse decline in both its residential neighborhoods, commercial, and employment centers. The Enterprise Zone Programs are intended to provide financial incentive to existing and prospective property owner and tenants to improve the overall appearance of their homes, buildings, or businesses with a particular emphasis on permanent improvements that increase the overall property tax base and expand job opportunities.

Eligible Applicants

- Properties that meet the program guidelines and that located within the Enterprise Zone are eligible to participate in these programs.
- Applicant must be operating legally in accordance with all federal, state and local laws and regulations and current with all city taxes, fees and licenses.

Definitions

Equalized Assessed Valuation	A ratio of total assessed value for properties in a community to those property's true market values. This number represents the state or localities judgment of how closely assessed values match the market value. This amount is multiplied by the current tax rate to determine the total taxed owed on an individual parcel. This number represents 1/3 of the "Fair Market Value" as decided on by the County Assessor.
Full Time Employee	An employee working at least 30 hours per week.
Single Family Dwelling	Shall mean one detached dwelling unit on an individual lot
Multi-Family Dwelling	Shall mean a structure or portion of a building containing three (3) or more dwelling units.
Targeted Neighborhoods	Sub-areas of the overall Enterprise Zone. These targeted areas are identified by the City of Champaign for the purpose of targeting Enterprise Zone benefits.
New Full Time Employee (FTE)	Shall mean the creation of new permanent employment position with a minimum of 30 hours per week. Employment for the purpose of this program will be verified on a yearly basis for the duration of the property tax abatement
Retained Full Time Employee (FTE)	An effort by a business to maintain a working environment which supports current staff in remaining with the company. Employment for the purpose of this program will be verified on a yearly basis for the duration of the property tax abatement
Minority and/or Female Owned Business	Shall mean the business is at least 51% owned by individuals who are minorities or females as defined below or, in the case of a publicly-owned business, at least 51% of the stock is owned by such individuals, and the management and daily operations of the business are controlled by minorities or females.
Minority	Shall mean an individual who is a citizen or lawful permanent resident of the United States and who has origins in one or more of the following groups: African American, Hispanic, Asian American and Native American, in accordance with 30 Illinois

	Compiled Statutes 575/2(A)(1).
Rehabilitation	Shall mean the process of returning a property to a state of utility, through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its historical or architectural values.
Remodel	Shall mean any improvement to the exterior or interior of a building which requires an electrical, plumbing, or HVAC permit and which is not a structural alteration, new construction or enlargement.

Targeted Neighborhood Improvement Program

PROPERTY TAX INCENTIVE PROGRAM

The Targeted Neighborhood Improvement Program is designed to assist owners of single family/owner occupied or rental structures in the targeted neighborhoods make substantial and permanent improvements to their properties. The benefit is given in the form of abatement of local property taxes on the increased value of the structure resulting from the improvement itself.

Program Goal - Utilize local property tax abatements to stabilize and enhance neighborhoods by eliminating blighting factors, improving the overall condition of the property and extending the life of the dwelling unit.

Eligible Area – Zone Wide

Property Tax Abatement Period – 5 Years

Property Tax Abatement Partners - *City of Champaign, Champaign County, Champaign-Urbana Mass Transit District, Champaign Unit 4 Schools, Champaign Park District, Parkland College*

Eligible Properties

- Single Family Residential Structures (owner occupied or rental)
- Multi-family Residential Structures

Eligible Improvements

Note: projects must expand the footprint of the home or otherwise be substantial enough to cause a reassessment of the property in order to be effective.

- New single and multi-family construction
- Code issues
- Roofing
- Siding/tuck pointing
- Structural improvements including electrical and plumbing
- Grading/Drainage/Flood alleviation
- Basement/Foundation repairs
- Energy efficiency upgrades (must be Energy Star)
- Accessibility improvements
- Window repair/replacement

Affordable Multifamily Housing Program

PROPERTY TAX INCENTIVE PROGRAM

The Affordable Multifamily Housing Program is designed to assist owners of multifamily housing structures make substantial and permanent improvements in the structure. In exchange for receiving the incentive, owners must certify each year during the abatement period that 80% of the unit rental rates fall within the USHUD standards for affordable housing (<https://www.hudexchange.info/resource-library/home-rent-limits/>). The benefit is given in the form of abatement of local property taxes on the increased value of the structure resulting from the improvement itself.

Program Goal - Utilize local property tax abatements to expand the availability of quality affordable multifamily housing throughout Champaign. This program will aim to improve existing structures *or* facilitate the construction of new multi-family affordable housing structures.

Eligible Area – Zone Wide

Abatement Period –

3 Years without Affordable Rent Guarantee

5 Years with 80% Affordable Rent Guarantee

Property Tax Abatement Partners - *City of Champaign, Champaign County, Champaign-Urbana Mass Transit District, Champaign Unit 4 Schools, Champaign Park District, Parkland College*

Eligible Properties

- Multi-family Residential Structures

Eligible Improvements

- New Multifamily Construction
- Code and Nuisance Issues
- Roofing
- Siding/tuck pointing
- Structural improvements to electrical and plumbing
- Window Repair/Replacement
- Energy Efficiency Upgrades (must be Energy Star)
- Designed Landscaping
- Accessibility improvements

Commercial District Enhancement Program

PROPERTY TAX INCENTIVE PROGRAM

The Commercial District Enhancement Program is designed to assist owners of commercial structures in commercial districts in making substantial and permanent improvements to their building. The benefit is given in the form of abatement of local property taxes on the increased value of the structure resulting from the improvement itself.

Program Goal - Utilize property tax abatements to enhance the overall viability of commercial structures in commercial district throughout the zone by offering incentives for rehabilitation.

Eligible Area – Zone Wide

Abatement Period – 5 Years

Property Tax Abatement Partners - *City of Champaign, Champaign County, Champaign-Urbana Mass Transit District, Champaign Unit 4 Schools, Champaign Park District, Parkland College*

Bonus – A one year abatement bonus shall be applied for any applicant of the program who qualifies as a Minority or Female Owned Business.

Eligible Properties

- Retail
- Service
- Mixed Use

The following uses are not eligible for Enterprise Zone Benefits under this program:

- Payday loan and title loan companies
- Telemarketing
- Pawn shops
- Adult-oriented businesses

Eligible Improvements

- New Construction
- Code and Nuisance Issues
- Roofing
- Tuckpointing/Facade
- Electrical Service Upgrades

- Structural Plumbing
- Window Repair/Replacement Limited Parking Lot Improvements
- Energy Efficiency Improvements
- Heating, Cooling, HVAC
- Limited Landscaping
- Accessibility improvements

The following uses are not eligible for Enterprise Zone Benefits under this program:

- Payday loan and title loan companies
- Adult-oriented businesses

Employment Expansion Program

PROPERTY TAX INCENTIVE PROGRAMS

The Employment Expansion Program is designed to attract and retain major employers to the City of Champaign and assist in the expansion of employment centers. Emphasis in this program is placed on job creation and retention. Abatement periods vary on a sliding scale based on the number of new or retained jobs associated with the completion of the project. New and retained employee’s mean those generated or retained in Champaign County. The benefit is given in the form of abatement of local property taxes on the increased value of the structure resulting from the improvement itself.

Program Goal - Utilize property tax abatements to grow a quality industrial and office employment base in the City by encouraging businesses to expand and open operations in Champaign.

Eligible Area – Zone wide

Minimum Investment - \$25,000

Abatement Period – Based on new or retained employees

Retained Employees	
1-50 FTE	1 yr abatement
51-100 FTE	3 yr abatement
101+ FTE	5 yr abatement

or

New Employees	
1-10 FTE	2 yr abatement
11 - 75 FTE	4 yr abatement
76 - 100 FTE	6 yr abatement
101+ FTE	8 yr abatement

Bonus – A one year abatement bonus shall be applied for any applicant of the program who qualifies as a Minority or Female Owned Business.

Property Tax Abatement Partners - *City of Champaign, Champaign County, Champaign-Urbana Mass Transit District, Champaign Unit 4 Schools, Champaign Park District, Parkland College*

Eligible Improvements

- New construction or rehabilitation
- Expansion of manufacturing operation

- Code Improvements
- Electrical
- Plumbing
- Accessibility upgrades

Historic Structure Rehabilitation Program

PROPERTY TAX INCENTIVE PROGRAMS

The Historic Structure Rehabilitation Program is designed to assist in the preservation of historically significant buildings in the City of Champaign. The benefit is given in the form of abatement of local property taxes on the increased value of the structure resulting from the improvement itself.

Program Goal - Utilize property tax and sales tax abatements to encourage the preservation and restoration of properties listed on the National Register of Historic Places or as a City of Champaign Local Landmark.

Eligible Area – Zone wide

Abatement Period –3 years for Local Landmark properties with 1 additional year for National Register status

Property Tax Abatement Partners - *City of Champaign, Champaign County, Champaign-Urbana Mass Transit District, Champaign Unit 4 Schools, Champaign Park District, Parkland College*

Special Notes: All National Register projects must follow the Secretary of Interior standards and seek proper approvals from the Illinois Historical and Preservation Agency. All Local Landmarks must seek a certification of appropriateness for any exterior improvement outside of normal maintenance. Contact Planning and Development staff for more details.

Eligible Improvements

- Interior and Exterior Rehabilitation
- Code Improvements
- Expansion of the building
- Accessibility upgrades
- Energy Efficiency Improvements
- Accessory structure (if contributing to the Historic designation)

Tourism Development Program

PROPERTY TAX INCENTIVE PROGRAM

Program Goal - Utilize property tax and sales tax abatements to encourage the redevelopment and construction of facilities for the purpose of drawing substantial visitors from outside the community.

Eligible Area – Zone wide

Abatement Period – 3 Years

Abatement Source – Property Tax Increment and Sales Tax

Property Tax Abatement Partners - *City of Champaign, Champaign County, Champaign-Urbana Mass Transit District, Champaign Unit 4 Schools, Champaign Park District, Parkland College*

Eligible Improvements

- New Construction
- Code Improvements
- Accessibility upgrades

The following uses are eligible for Enterprise Zone Benefits:

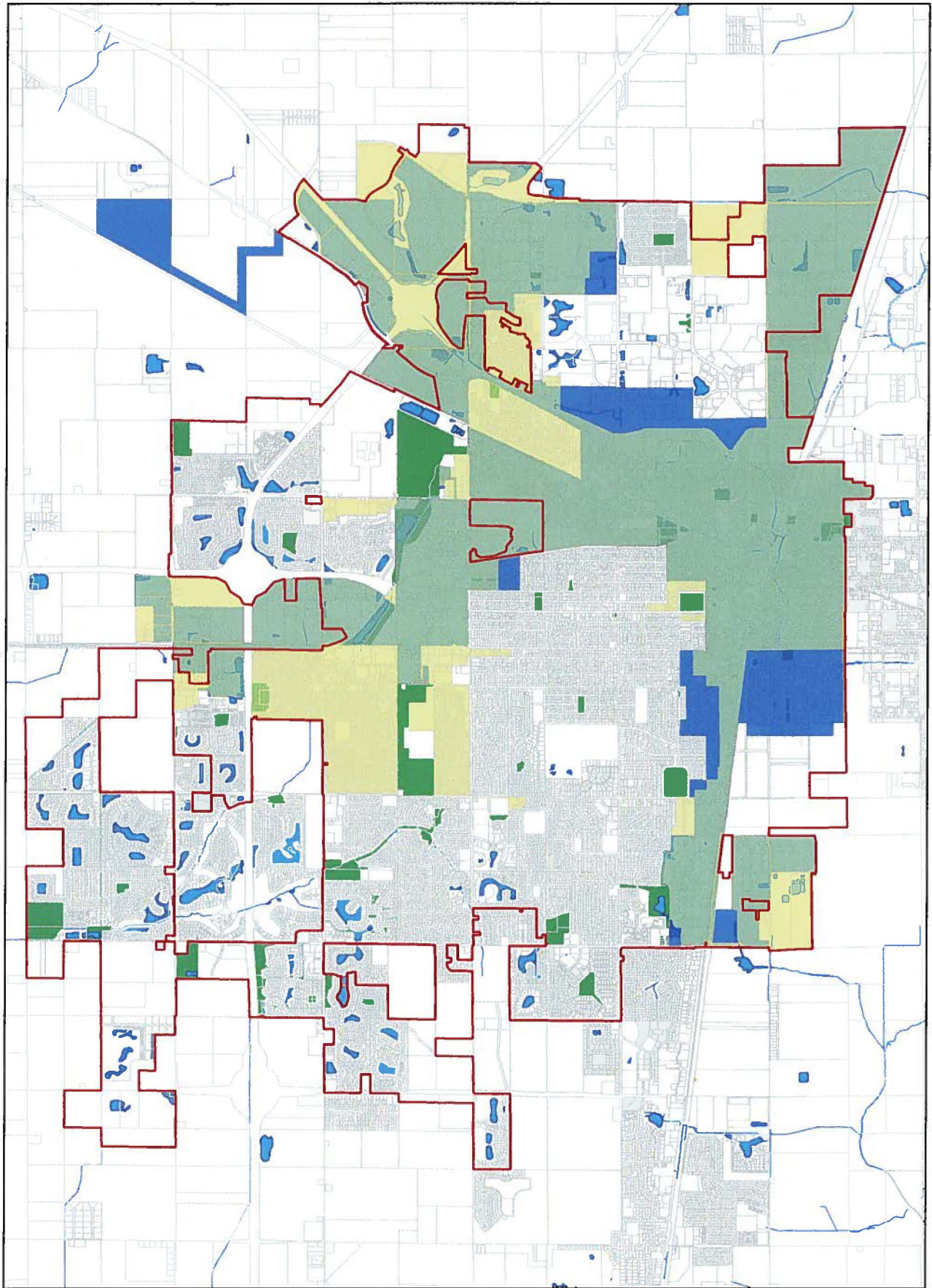
- Sports Complex or Arena
- Banquet/Event Center
- Conference Center
- Convention Center
- Museum
- Concert Hall or Music Venue

State of Illinois Enterprise Zone Programs

The State of Illinois administers additional Enterprise Zone benefits. Those benefits are listed below. To receive more information on these benefits contact the Illinois Department of Commerce and Economic Opportunity at 217-785-6169 or online at

<http://www.illinois.gov/dceo/ExpandRelocate/Incentives/taxassistance/Pages/EnterpriseZone.aspx>

- **Sales Tax Exemption** - A 6.25 percent state sales tax exemption is permitted on building materials to be used in an Enterprise Zone. Materials must be permanently affixed to the property and must be purchased from a qualified retailer.
- **Enterprise Zone Machinery and Equipment Consumables/Pollution Control Facilities Sales Tax Exemption** - A 6.25 percent state sales tax exemption on purchases of tangible personal property to be used in the manufacturing or assembly process or in the operation of a pollution control facility within an Enterprise Zone is available. Eligibility is based on a business making an investment in an Enterprise Zone of at least \$5 million in qualified property that creates a minimum of 200 fulltime-equivalent jobs, a business investing at least \$40 million in a zone and retaining at least 2,000 jobs, or a business investing at least \$40 million in a zone which causes the retention of at least 90 percent of the jobs existing on the date it is certified to receive the exemption.
- **Enterprise Zone Utility Tax Exemption** - A state utility tax exemption on gas, electricity and the Illinois Commerce Commission's administrative charge and telecommunication excise tax is available to businesses located in Enterprise Zones. Eligible businesses must make an investment of at least \$5 million in qualified property that creates a minimum of 200 full-time equivalent jobs in Illinois, an investment of \$20 million that retains at least 1,000 full-time-equivalent jobs, or an investment of \$175 million that creates 150 full-time equivalent jobs in Illinois. The majority of the jobs created must be located in the Enterprise Zone where the investment occurs.
- **Enterprise Zone Investment Tax Credit** - A state investment tax credit of 0.5 percent is allowed a taxpayer who invests in qualified property in a Zone. Qualified property includes machinery, equipment and buildings. The credit may be carried forward for up to five years. This credit is in addition to the regular 0.5 percent investment tax credit, which is available throughout the state, and up to 0.5 percent credit for increased employment over the previous year.



Expansion Areas No Change Contraction Areas

Draft October 7, 2014



DEPARTMENT OF COMMUNITY DEVELOPMENT SERVICES

Economic Development Division

m e m o r a n d u m

TO: Champaign County Committee of the Whole - Finance

FROM: Laurel Lunt Prussing, City of Urbana Mayor

DATE: October 6, 2014

SUBJECT: **Enterprise Zone Expiration and Application for a New Urbana/Champaign County Enterprise Zone**

Introduction and Background

In 1982, the State of Illinois approved the Illinois Enterprise Zone Act. The purpose of the Act is to stimulate economic growth and neighborhood revitalization in economically depressed areas of the State. Businesses located (or those that choose to locate) in a designated Enterprise Zone may become eligible to obtain special State and Local Tax Incentives, regulatory relief, and improved governmental services, thus providing an economic stimulus to an area that would otherwise be neglected.

In 1985, the City of Urbana, working in conjunction with Champaign County, established our current Enterprise Zone. This zone has been amended as needed over the years to accommodate areas of commercial and industrial growth. The current Enterprise Zone is approximately three square miles and is located wholly within Urbana's corporate boundaries (Exhibit A: Map of the Current Urbana Enterprise Zone). The current Enterprise Zone is administered by the City of Urbana, but offers property tax abatements through both the City and the County. The Enterprise Zone was established via separate ordinance of both the City and the County (Exhibit B: Champaign County Ordinance 260). The Enterprise Zone has been a valuable economic development tool for our region. From 1999 to 2012, the total value of construction in the Enterprise Zone has generated a return on investment of over 10:1.

Pursuant to new State Statutes, beginning in 2015, all existing Enterprise Zones will expire without option for extension. Those communities that wish to continue using Enterprise Zone as an economic development tool will be required to apply to the Department of Commerce and Economic Opportunity (DCEO) in a competitive process that will limit the number of zones statewide. DCEO will score applications based on 10 qualifying tests, which are designed to assess the economic health of the region based on factors such as regional unemployment, large scale business closings, poverty rates, vacancies and the availability of career skills programs.

The Enterprise Zone is an important economic development tool which encourages business attraction, job creation and construction in Urbana and in Champaign County. The possible loss of the Enterprise Zone would leave the City and County less competitive in our ability to attract companies that have the choice to locate in Champaign County or elsewhere. In an effort to continue offering this tool, City staff is working on submitting an application to DCEO by the end of this year and have reached out to partner taxing agencies to create a more robust incentive package that accomplishes multi-agency economic development goals. In particular, we have been working closely with Champaign County Regional Planning Commission economic development staff on a proposed joint application by the City and County for re-approval. Without re-approval, the Urbana/Champaign County Enterprise Zone will expire in 2016. A similar process is also underway by the City of Champaign, again working in conjunction with County staff for a joint application.

Background

From 1999 to 2012, the City of Urbana abated \$1.4 million in property taxes on approximately \$152 million in incremental Equalized Assessed Value (EAV). During this same time period, Champaign County abated approximately \$798,000 in property taxes, for a combined City and County abatement of nearly \$2.2 million over a 13-year period. The value of construction in the Enterprise Zone has been over \$250 million during this time period, indicating a return on investment of over 10:1. On average, the City of Urbana abated approximately \$100,000 in property taxes per year, while Champaign County abated \$57,000 in property taxes per year. It is important to note that the property tax abatements are only given for the tax *increment* generated from the project, while all taxing districts continue to receive taxes on the property's pre-project base. Properties located in a TIF District are ineligible to receive property tax abatements through the Enterprise Zone.

From 2002 to 2014, there have been 614 building permits in the Enterprise Zone, representing 23% of all Urbana permits (2,623). During this time, the value of construction in the Enterprise Zone (\$266 million) has made up 33% of total construction value in the City of Urbana (\$809 million). The average project value in the Zone during this period was \$433,000, compared to an average project value of \$308,000 outside the Zone.

Current Incentive Programs

Under the current Enterprise Zone, the City administers two local incentives, a property tax abatement and a sales tax exemption. With the new Enterprise Zone, the City of Urbana would like to continue to offer these incentives, but may do so with updated criteria that reflects our current economic development goals (discussed further in the next section.)

- **Property tax abatement:** The City of Urbana and Champaign County currently offer property tax abatements on the increment generated by a project for a period of 5 to 10 years. Commercial

projects can receive up to 100% of incremental City and County taxes abated for up to 5 years, while industrial projects can receive up to 100% of incremental City and County taxes abated for 5 years from the City and an additional 5 years from Champaign County.

- **Sales tax exemption:** Sales tax exemption is a state-level incentive administered locally by Urbana’s Enterprise Zone Administrator. The exemption allows contractors to buy eligible construction materials free of all sales tax anywhere in the state of Illinois. An exemption for all sales tax on construction materials can significantly reduce the up-front cost to build in the Enterprise Zone.

Aside from these locally administered components, the State of Illinois offers programs through DCEO, such as a Utility Tax and a Machinery & Equipment Sales Tax Exemption. Businesses within the Enterprise Zone that choose to use these programs apply directly to DCEO for these incentives.

Proposed Structure of a New Enterprise Zone

As noted above, the Enterprise Zone certification process will be competitive; Urbana will compete against communities with expiring zones as well as those communities who are applying for an Enterprise Zone for the first time. No preference will be given for communities with previously designated Enterprise Zones. It is important that Urbana’s application reflect a high level of need and demonstrate regional economic development collaboration.

Expanding the Scope of the Zone

Each Enterprise Zone can be up to 12 square miles, though it is anticipated that a new Urbana Enterprise Zone would not be anywhere near this limit based on analysis of areas of projected growth over the next 10-15 years. The current Enterprise Zone is limited to Urbana’s corporate boundaries, but a successful joint application with Champaign County could expand a new Enterprise Zone’s boundaries into unincorporated Champaign County. Extending the Enterprise Zone into the County would allow the City to offer incentives to new projects without going through a lengthy amendment process with DCEO.

Additionally, the new Enterprise Zone could be used as a tool to encourage more types of construction and desired growth sectors. The current Enterprise Zone is limited to commercial and industrial projects, while a new Zone could also include limited new single family residential construction as a means of jumpstarting this development and creating a more balanced tax base in the city. A property tax abatement for new home construction, combined with a sales tax exemption for eligible building materials, could provide a substantial incentive package to those homeowners looking to build new single family residences in Urbana, helping to offset the differential between the overall tax rate in Urbana and that in Champaign.

Collaboration with Taxing Partners

Enterprise Zone legislation permits partner taxing agencies to abate a portion of their own taxes alongside the applicant community to create a more robust incentive package. In addition to working with Champaign County, City staff has approached several of our taxing partners to request their participation in a new Enterprise Zone, including the School District, Park District, Parkland College and the CUMTD. The City/County's program would be considerably strengthened by partner agency participation and would demonstrate to the State a high level of cooperation towards shared economic goals for the area's growth and future.

Those taxing districts that choose to participate in the Enterprise Zone would need to pass a resolution via their respective Boards outlining the district's involvement in the program. The resolution would include details such as the percent of incremental taxes to be abated per year per project, the number of years to participate, and any other eligibility criteria which would trigger abatements. The state allows taxing partners to withdraw from the program after they have honored any existing project abatements through notification to the appropriate state and local agencies.

Flexibility in Designing the Abatement Schedule

The state grants municipalities wide latitude in setting criteria for what projects can receive abatements and the structure of those abatements, so long as rules are applied consistently and fairly across projects. Proposed abatement criteria might include a minimum number of full-time jobs created or a minimum project cost that triggers abatement. There is also flexibility in determining what percentage of incremental taxes would be abated. For example, a proposed abatement schedule might span five years for a single project, offering more incentive at the front-end of a project and stepping down over time.

A copy of the draft Urbana Enterprise Zone Programs is included as Exhibit C.

Timeline

In preparation for submitting an application, City staff held preliminary meetings in August and September with potential taxing partners, including the Urbana School Board, Urbana Park District, CUMTD, and Parkland College. Those taxing partners interested in partnering with the City of Urbana will need to pass resolutions to abate their taxes in October or November. County participation as a joint applicant would require a County ordinance to be passed in October by the County Board. An enabling ordinance for a new Enterprise Zone will need to be passed by Urbana City Council in November or early December.

For consideration in the first round of new zones, Urbana must submit an application no later than December 31, 2014. Urbana's application would require, at minimum, a local ordinance designating the

new Enterprise Zone and, if applying jointly with Champaign County, an intergovernmental agreement with terms for joint administration. Resolutions from any participating taxing partners would also be submitted as part of the City's application to DCEO. It should be noted that the City of Champaign is also pursuing a joint Enterprise Zone with Champaign County and will submit a separate application to DCEO.

DCEO will review all applications submitted and forward their recommendations to a panel to be appointed by the Governor, with final decisions occurring no later than September 2015. Newly selected zones will take effect January 1, 2016. Without intervention, the Urbana Enterprise Zone will expire in June 2016.

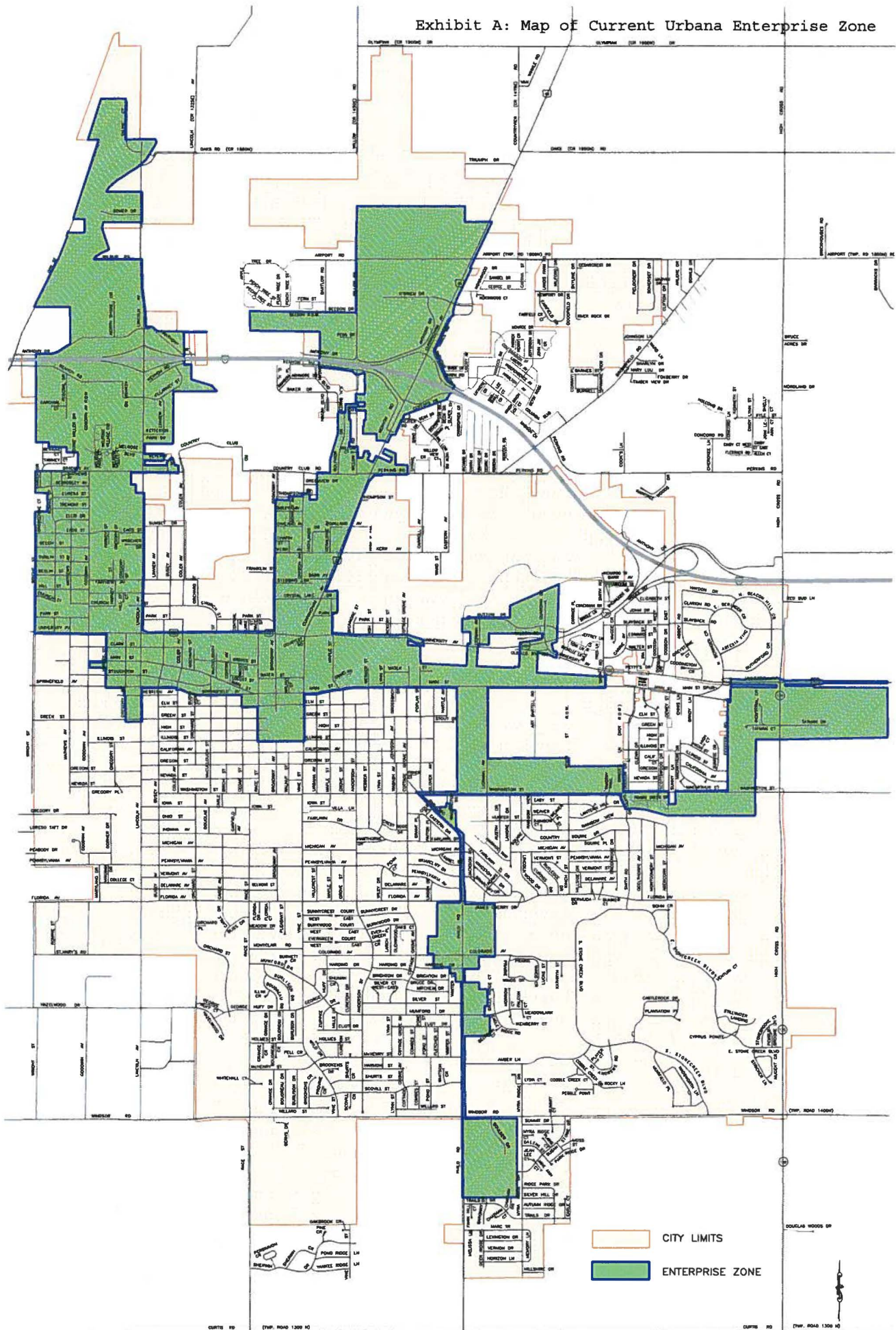
Prepared by:

Kate Ferrer
Economic Development Specialist, City of Urbana

Attachments:

- Exhibit A: Map of the Current Urbana Enterprise Zone
- Exhibit B: Ordinance 260 - An Ordinance Providing Certain Incentives In Connection with the Urbana Enterprise Zone
- Exhibit C: Draft Urbana Enterprise Zone Program

Exhibit A: Map of Current Urbana Enterprise Zone



ORDINANCE NO. 260

AN ORDINANCE PROVIDING CERTAIN INCENTIVES
IN CONNECTION WITH THE URBANA ENTERPRISE ZONE

WHEREAS, on December 3, 1984, the City Council of the City of Urbana, Champaign County, Illinois, duly passed Ordinance No. 8485-38, entitled "An Ordinance Designating an Area as an Enterprise Zone", which such Ordinance was duly approved by the Mayor on December 10, 1984, as amended on March 18, 1985, by Ordinance No. 8485-65 entitled "An Ordinance Amending Ordinance No. 8485-38", which such amending ordinance was duly approved by the Mayor on March 25, 1985 (collectively, the "City Enterprise Zone Ordinance"); and

WHEREAS, the City Enterprise Zone Ordinance designated an area in the City of Urbana as an Enterprise Zone, subject to the certification of the Illinois Department of Commerce and Community Affairs; and

WHEREAS, pursuant to the Illinois Enterprise Zone Act, the Illinois Department of Commerce and Community Affairs certified that the City of Urbana was awarded an Enterprise Zone, with all rights, duties and responsibilities as specified in the Illinois Enterprise Zone Act and the City Enterprise Zone Ordinance, such certification being effective the 1st day of July, 1985; and

WHEREAS, the City Enterprise Zone Ordinance establishes a formula based on new job creation and increased assessed valuation to determine the percentage of any real estate taxes to be abated by the City of Urbana; and

WHEREAS, the eventual success of the Enterprise Zone so awarded to the City of Urbana depends upon community support and the nature of incentives to be offered; and

WHEREAS, the County Board of Champaign County, Illinois finds that the Enterprise Zone awarded to the City of Urbana will serve the interest of the County of Champaign by stimulating economic revitalization, and that by establishing similar incentives for the City of Urbana to those established by the Joint Enterprise Zone for the County of Champaign and the City of Champaign will provide less confusion regarding the nature of those incentives by the public and more efficient administration thereof by the respective governmental officials of the County of Champaign and City of Urbana.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY BOARD OF THE COUNTY OF CHAMPAIGN, ILLINOIS as follows:

That the County of Champaign, Illinois, in order to facilitate the stimulation of economic revitalization and the successful development of the Enterprise Zone awarded to the City of Urbana, hereby agrees to establish the following incentives within the Enterprise Zone awarded to the City of Urbana:

1. Real Estate Tax Abatement. The County of Champaign hereby agrees to abate that portion of its real property taxes levied and imposed upon a parcel or parcels of real estate located within the City of Urbana Enterprise Zone which is attributable to an increase in the current equalized assessed valuation of such parcel or parcels due to the rehabilitation, expansion or new construction of any commercial or industrial project, subject to the following terms, conditions and limitations:

(a) the total amount of such abatement shall be a percentage of the tax levied and imposed by the County of Champaign upon the increase in the current equalized assessed valuation after improvements (either new construction or renovation or rehabilitation) have been duly assessed and

and said abatement shall not exceed the amount attributable to the construction of the improvements and the renovation or rehabilitation of existing improvements in accordance with the City Enterprise Zone Ordinance, as amended, and the same shall be respectively applied as follows:

1) Commercial Projects: Any commercial project shall receive said percentage tax abatement for a term not to exceed five (5) consecutive years beginning January 1 of the years following the issuance by the City of Urbana of a Certificate of Occupancy for such project.

2) Industrial Projects: Any industrial project shall receive said percentage tax abatement for a term not to exceed ten (10) consecutive years beginning January 1 of the year following the issuance by the City of Urbana of a Certificate of Occupancy for such project.

(b) the abatement shall pertain only to the parcel or parcels within the Enterprise Zone which have been improved after July 1, 1986, provided, however, that no such abatement shall be applicable to any such improvement project located within the boundaries of the Tax Increment Financing District, as such district is established by Ordinance No. 8081-62, entitled "An Ordinance Designating the Tax Increment Redevelopment Project Area", passed by the City Council of the City of Urbana on December 15, 1980, and approved December 22, 1980, or any such other tax increment financing district as may subsequently be established by the City of Urbana.

(c) the abatement shall be allowed only for improvements, the nature and scope of which building permits from the City of Urbana are required and have been obtained.

(d) while the abatement is in effect, the County of Champaign shall continue to receive all taxes corresponding to the equalized assessed valuation for the tax year immediately preceding commencement of the particular project on or after July 1, 1986.

(e) applications for County tax abatement shall be filed along with applications for City tax abatement with the Zone Administrator of the City of Urbana on forms provided by said Zone Administrator, all in accordance with the City Enterprise Zone Ordinance.

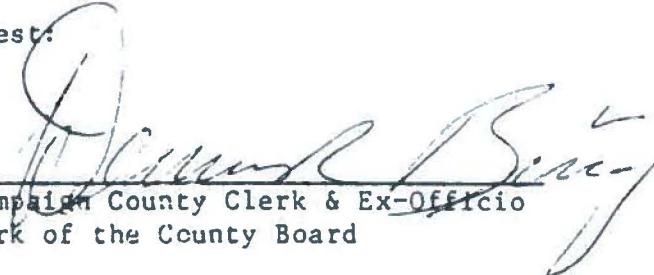
2. Sales Tax Exemption. The County of Champaign hereby agrees that each retailer whose place of business is within the corporate limits of the City of Urbana and who makes a sale of building materials to be incorporated into real estate located in the Enterprise Zone by remodeling, rehabilitation or new construction, may file claims for point of sale exemption for the amount of tax paid under the "County Retailers' Occupation Tax Act"; provided, however, that such remodeling, rehabilitation or new construction is of the nature and scope for which a building permit is required and has been obtained from the City of Urbana. The incentive provided by this paragraph 2 shall commence on such date that any such tax shall become effective within the County of Champaign, and shall continue for the term of the Enterprise Zone as provided in the City Enterprise Zone Ordinance.

PRESENTED, PASSED, APPROVED and RECORDED THIS 18th day of February,
A.D. 1986.



Chairman of the County Board
of the County of Champaign, Illinois

Attest:



Champaign County Clerk & Ex-Officio
Clerk of the County Board

DRAFT - V1.4



Urbana Enterprise Zone

Overview of Incentive Programs

The Enterprise Zone is administered in partnership with Champaign County. Many local taxing partners also participate in the abatement of local property taxes.

The purpose of the Enterprise Zone is to stimulate economic growth and neighborhood revitalization in economically depressed areas of the community. The Urbana Enterprise Zone is designed to encourage investment and reinvestment in declining areas, grow Urbana's tax base, and promote job growth by encouraging attraction of new businesses and expansion of existing businesses.

Locally Administered Incentives

The following incentives are available to qualifying projects within the Urbana Enterprise Zone:

- **Sales Tax Exemption Certificate for New Building Materials**

A sales tax exemption is permitted on building materials to be used in an Enterprise Zone on qualifying commercial, industrial and new home construction projects. Materials must be permanently affixed to the property and must be purchased from a qualified Illinois retailer. Sales Tax Exemption Certificates are issued directly by the Illinois Department of Revenue.

- **Property Tax Abatement for Commercial/Industrial Development & Job Creation**

An abatement of property taxes is permitted on the increased property value resulting from new, eligible projects on commercial, industrial and mixed-use properties.* The project cost must be at minimum \$100,000 to qualify. Mixed use projects consisting of at least 20% commercial square footage are eligible. Additional abatement is offered for projects that create 10 or more full time jobs and even more for projects that create 50 or more jobs. The actual abatement amount is ultimately based on the amount of new property value created by the project.

- **Property Tax Abatement for New Single Family/Duplex Residential Development**

An abatement of property taxes is permitted on the increased property value resulting from new, eligible single family, zero lot-line townhome and duplex residential projects.* The project cost must be at minimum \$80,000 to qualify. The project must result in the creation of at least one new residential unit. The actual abatement amount is ultimately based on the amount of new property value created by the project.

**Please note that properties that are also located in a Tax Increment Finance District are not eligible for a Property Tax Abatement through the Enterprise Zone.*

Additional Incentives Administered by the State of Illinois

The following Enterprise Zone programs are also available to projects located within the Urbana Enterprise Zone. They are administered by the Illinois Department of Commerce and Economic Opportunity (DCEO) and the Illinois Department of Revenue (IDOR). For more information on these programs, please call 217-785-6169 or visit their website at:

<https://www.illinois.gov/dceo/ExpandRelocate/Incentives/taxassistance/Pages/EnterpriseZone.aspx>

- **Enterprise Zone Machinery and Equipment Consumables/Pollution Control Facilities Sales Tax Exemption**

A sales tax exemption on purchases of tangible personal property to be used in the manufacturing or assembly process or in the operation of a pollution control facility within an Enterprise Zone is available. Eligibility is based on a business making an investment in an Enterprise Zone of at least \$5 million in qualified property that creates a minimum of 200 fulltime-equivalent jobs, a business investing at least \$40 million in a zone and retaining at least 2,000 jobs, or a business investing at least \$40 million in a zone which causes the retention of at least 90 percent of the jobs existing on the date it is certified to receive the exemption.

- **Enterprise Zone Utility Tax Exemption**

A state utility tax exemption on gas, electricity and the Illinois Commerce Commission's administrative charge and telecommunication excise tax is available to businesses located in Enterprise Zones. Eligible businesses must make an investment of at least \$5 million in qualified property that creates a minimum of 200 full-time equivalent jobs in Illinois, an investment of \$20 million that retains at least 1,000 full-time-equivalent jobs, or an investment of \$175 million that creates 150 full-time equivalent jobs in Illinois. The majority of the jobs created must be located in the Enterprise Zone where the investment occurs.

- **Enterprise Zone Investment Tax Credit**

A state investment tax credit of 0.5 percent is allowed a taxpayer who invests in qualified property in a Zone. Qualified property includes machinery, equipment and buildings. The credit may be carried forward for up to five years. This credit is in addition to the regular 0.5 percent investment tax credit, which is available throughout the state, and up to 0.5 percent credit for increased employment over the previous year.



Urbana Enterprise Zone

Local Property Tax Abatement Programs Overview

The Enterprise Zone is administered in partnership with Champaign County. Many local taxing partners also participate in the abatement of local property taxes.

The Urbana Enterprise Zone Property Tax Abatement Programs are intended to provide financial incentive to existing and prospective property owners and tenants to make permanent improvements that increase the overall property tax base and expand job opportunities in Urbana.

The City of Urbana Enterprise Zone offers two programs for the abatement of local property taxes:

Property Tax Abatement for New Single Family/Duplex Residential Development

An abatement of property taxes is permitted on the increased property value resulting from new, eligible single family, zero lot-line townhome and duplex residential projects. The project cost must be at minimum \$80,000 to qualify. The project must result in the creation of at least one new residential unit. The actual abatement amount is ultimately based on the amount of new property value created by the project.*

Property Tax Abatement for Commercial/Industrial Development & Job Creation

An abatement of property taxes is permitted on the increased property value resulting from new, eligible projects on commercial, industrial and mixed use properties. The project cost must be at minimum \$100,000 to qualify. Mixed use projects consisting of at least 20% commercial square footage are eligible. Additional abatement is offered for projects that create 10 or more full time jobs and even more for projects that create 50 or more jobs. The actual abatement amount is ultimately based on the amount of new property value created by the project.*

Property tax abatements are offered with the support of the following local taxing partners:

City of Urbana
Champaign County
Urbana School District
Urbana Park District
Champaign-Urbana Mass Transit District
Parkland College

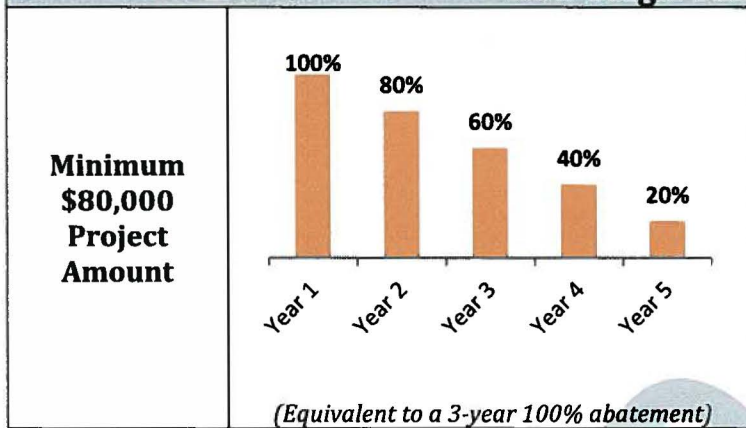
**Please note that properties that are also located in a Tax Increment Finance District are not eligible for a Property Tax Abatement through the Enterprise Zone.*



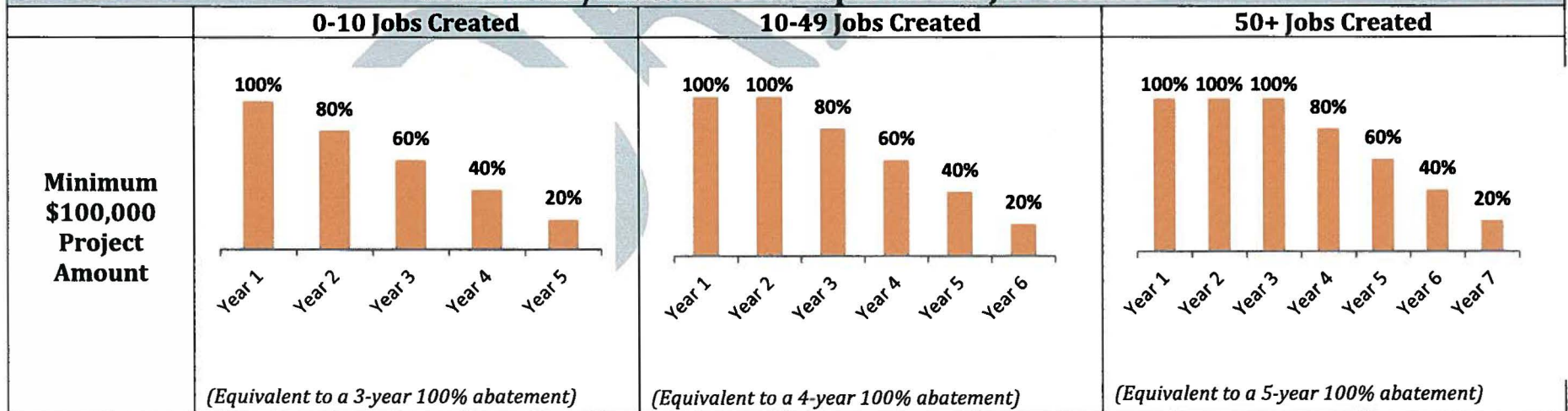
Urbana Enterprise Zone Property Tax Abatement Programs Overview

This chart provides an overview of the incentives offered for qualifying projects. Note that tax abatements are only offered on the incremental value generated as a result of the project.

New Single Family/Duplex Residential Development



Commercial/Industrial Development and Job Creation





Examples of Property Tax Abatements for Residential, Commercial and Industrial Projects

The following examples attempt to illustrate some likely scenarios for property tax abatements given a variety of project types, investment levels and job creation.

Example 1

New Single Family Home on an Undeveloped Lot

This project would qualify for an effective 3-year, 100% abatement of taxes on the increased property value for each district except Parkland distributed over a 5 year period.

Project Construction Cost	\$120,000
----------------------------------	------------------

	Market Value	EAV
Initial Land Value	\$20,000	\$6,667
Increase in Assessed Market Value	\$80,000	\$26,667
Land and Building Value after Project	\$100,000	\$33,333

	2013 Tax Rate	<i>Over a 5 Year Period*</i>		
		Taxes on Full Value	EZ Abatements	Taxes after EZ
School District	5.763	\$9,605	(\$4,610)	\$4,995
City of Urbana	1.355	\$2,258	(\$1,084)	\$1,174
Champaign County	0.8511	\$1,419	(\$681)	\$738
Urbana Park District	1.1816	\$1,969	(\$945)	\$1,024
Parkland College	0.5253	\$876	\$0	\$876
CUMTD	0.3198	\$533	(\$256)	\$277
Total Taxes Paid Over 5 Years*		\$16,660	(\$7,576)	\$9,083
Total Taxes Paid Over 10 Years*		\$33,319	(\$7,576)	\$25,743

*All tax calculations use Revenue Year 2013 tax rates and assume the same rate in future years. Examples also do not include adjustment for common property tax exemptions such as the Homestead Exemptions.

Example 2

Commercial Building Expansion with 3 New Jobs

This project would qualify for an effective 3-year, 100% abatement of taxes on the increased property value for each district distributed over a 5 year period.

Project Construction Cost	\$200,000
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	Market Value	EAV
Initial Land and Building Value	\$200,000	\$66,667
Increase in Assessed Market Value	\$100,000	\$33,333
Land and Building Value after Project	\$300,000	\$100,000

	2013 Tax Rate	Over a 5 Year Period*		
		Taxes on Full Value	EZ Abatements	Taxes after EZ
School District	5.763	\$28,815	(\$5,763)	\$23,052
City of Urbana	1.355	\$6,775	(\$1,355)	\$5,420
Champaign County	0.8511	\$4,256	(\$851)	\$3,404
Urbana Park District	1.1816	\$5,908	(\$1,182)	\$4,726
Parkland College	0.5253	\$2,627	(\$525)	\$2,101
CUMTD	0.3198	\$1,599	(\$320)	\$1,279
Total Taxes Paid Over 5 Years*		\$49,979	(\$9,996)	\$39,983
Total Taxes Paid Over 10 Years*		\$99,958	(\$9,996)	\$89,962

*All tax calculations use Revenue Year 2013 tax rates and assume the same rate in future years. Examples also do not include adjustment for common property tax exemptions such as the Homestead Exemptions.

Example 3

New Commercial Building on Undeveloped Lot with 11 New Jobs

This project would qualify for an effective 4-year, 100% abatement of taxes on the increased property value for each district distributed over a 6 year period.

Project Construction Cost	\$700,000
---------------------------	-----------

	Market Value	EAV
Initial Land and Building Value	\$50,000	\$16,667
Increase in Assessed Market Value	\$400,000	\$133,333
Land and Building Value after Project	\$450,000	\$150,000

	2013 Tax Rate	Over a 6 Year Period*		
		Taxes on Full Value	EZ Abatements	Taxes after EZ
School District	5.763	\$51,867	(\$30,736)	\$21,131
City of Urbana	1.355	\$12,195	(\$7,227)	\$4,968
Champaign County	0.8511	\$7,660	(\$4,539)	\$3,121
Urbana Park District	1.1816	\$10,634	(\$6,302)	\$4,333
Parkland College	0.5253	\$4,728	(\$2,802)	\$1,926
CUMTD	0.3198	\$2,878	(\$1,706)	\$1,173
Total Taxes Paid Over 6 Years*		\$89,962	(\$53,311)	\$36,651
Total Taxes Paid Over 10 Years*		\$149,937	(\$53,311)	\$96,626

*All tax calculations use Revenue Year 2013 tax rates and assume the same rate in future years. Examples also do not include adjustment for common property tax exemptions such as the Homestead Exemptions.

Example 4

New Industrial Building on Undeveloped Lot with 50 New Jobs

This project would qualify for an effective 5-year, 100% abatement of taxes on the increased property value for each district distributed over a 7 year period.

Project Construction Cost	\$2,000,000
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	Market Value	EAV
Initial Land and Building Value	\$75,000	\$25,000
Increase in Assessed Market Value	\$925,000	\$308,333
Land and Building Value after Project	\$1,000,000	\$333,333

	2013 Tax Rate	Over a 7 Year Period*		
		Taxes on Full Value	EZ Abatements	Taxes after EZ
School District	5.763	\$134,470	(\$88,846)	\$45,624
City of Urbana	1.355	\$31,617	(\$20,890)	\$10,727
Champaign County	0.8511	\$19,859	(\$13,121)	\$6,738
Urbana Park District	1.1816	\$27,571	(\$18,216)	\$9,354
Parkland College	0.5253	\$12,257	(\$8,098)	\$4,159
CUMTD	0.3198	\$7,462	(\$4,930)	\$2,532
Total Taxes Paid Over 7 Years*		\$233,235	(\$154,102)	\$79,133
Total Taxes Paid Over 10 Years*		\$333,193.33	(\$154,102)	\$179,091

*All tax calculations use Revenue Year 2013 tax rates and assume the same rate in future years. Examples also do not include adjustment for common property tax exemptions such as the Homestead Exemptions.



Property Tax Abatement for New Single Family/Duplex Residential Development

The Property Tax Abatement for New Single or Two Family Residential Development is designed to assist owners in building residential homes within the Urbana Enterprise Zone. The benefit is given in the form of an abatement of local property taxes on the increased value of the structure resulting from the construction of a new residence.

Eligibility

- The project must create a new, single or two family residential structure
- Eligible structures include:
 - Stand-alone single or two family residences
 - Townhome or other zero-lot line single family residences
- Total project construction cost must be at least \$80,000 as indicated on the building permit submitted to the City of Urbana or the Champaign County Enterprise Zone application

Participating Tax Partners: *City of Urbana, Champaign County, Urbana School District, Urbana Park District, Champaign-Urbana Mass Transit District*

Property Tax Abatement Schedule: Taxes will be abated on the increment generated as a result of the project using the following schedule. Property owners will still be responsible for paying the taxes on the pre-project value of the property.

Minimum \$100,000 Investment

Year 1 Abatement	Year 2 Abatement	Year 3 Abatement	Year 4 Abatement	Year 5 Abatement
100%				
	80%			
		60%		
			40%	
				20%

(equivalent to a 3-year, 100% abatement)

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Property Tax Abatement for Commercial/ Industrial Development & Job Creation

The Property Tax Abatement for Commercial/Industrial Development and Job Creation is designed to assist owners in renovating or constructing new commercial or industrial space for business and employment growth in the City of Urbana. The benefit is given in the form of an abatement of local property taxes on the increased value of the structure resulting from the construction or rehabilitation of a structure.

Eligibility

- Must be a commercial or industrial structure located in the Enterprise Zone
- Total project construction cost must be at least \$100,000 as indicated on the building permit submitted to the City of Urbana or the Champaign County Enterprise Zone application
- Mixed use projects consisting of at least 20% commercial square footage are also eligible.

Participating Tax Partners: *City of Urbana, Champaign County, Urbana School District, Urbana Park District, Champaign-Urbana Mass Transit District, Parkland College*

Property Tax Abatement Schedule: Taxes will be abated on the increment generated as a result of the project using the following schedule. Property owners will still be responsible for paying the taxes on the pre-project value of the property.

Minimum \$100,000 Investment

Year 1 Abatement	Year 2 Abatement	Year 3 Abatement	Year 4 Abatement	Year 5 Abatement
100%				
	80%			
		60%		
			40%	
				20%

Job Creation: Commercial and industrial projects that result in the creation of full-time jobs are eligible to receive additional property tax abatements. A qualifying full-time job is one that pays at least \$10 per hour (or annualizes to \$18,200).¹ The position must average at least 35 hours of work per week or be a full-time salaried employee. Sole proprietor, partner, and independent contractor positions are not eligible.

Minimum \$100,000 Investment AND Minimum of 10 Jobs Created

Year 1 Abatement	Year 2 Abatement	Year 3 Abatement	Year 4 Abatement	Year 5 Abatement	Year 6 Abatement
100%	100%				
		80%			
			60%		
				40%	
					20%

(equivalent to a 3-year, 100% abatement)

Minimum \$100,000 Investment AND Minimum of 50 Jobs Created

Year 1 Abatement	Year 2 Abatement	Year 3 Abatement	Year 4 Abatement	Year 5 Abatement	Year 6 Abatement	Year 7 Abatement
100%	100%	100%				
			80%			
				60%		
					40%	
						20%

(equivalent to a 3-year, 100% abatement)

¹ The Enterprise Zone Administrator will amend the definition of an FTE as needed over the minimum 15 year life of the zone to reflect rises in living wage levels.



Urbana Enterprise Zone City of Urbana Fee Schedule

This fee schedule applies to projects that are within the City of Urbana corporate boundaries. Additional projects may be subject to this fee if they are required to have a City building permit, must conform to City code, and/or are the subject of an annexation agreement with the City of Urbana.

Service	Description	Fee*
Sales Tax Exemption Certificate	Issuance of all sales tax exemption certificates to property owners, contractors and subcontractors for a project.	0.5% of total construction material costs, not to exceed \$50,000. Free if materials cost is less than \$5,000.
Property Tax Abatement	Annual abatement of property taxes for an eligible project.	5 year abatement: \$250
		6 year abatement: \$600
		7 year abatement: \$700
Enterprise Zone Boundary Amendment	Application to DCEO for extension of the Enterprise Zone to bring property into the Zone for a specific project.	Requests to approve a Boundary Amendment must be approved by City staff prior to fee assessment. 0.5% of estimated total construction material costs, not to exceed \$1,500.

*A single project's combined enterprise zone fees may not exceed \$50,000 per state statute.

Examples of Sales Tax Exemption Fees At Given Building Materials Cost Levels

Fees are calculated at 0.5% of total eligible building material costs for the project. Building materials that are eligible for the sales tax deduction include items that are permanently affixed to real property such as lumber, mortar, glued-down carpets, paint, wallpaper, and similar affixed items.

Construction Materials Cost of the Project	City of Urbana Enterprise Zone Fee
< \$5,000	Free
\$5,000	\$25
\$10,000	\$50
\$100,000	\$500
\$1 million	\$5,000
\$5 million	\$25,000
≥ \$10 million	\$50,000

History of CASA

The National Court Appointed Special Advocate (CASA) program was created by Judge David Soukup of Seattle, Washington in 1977. His mission was to form an agency of volunteers appointed by the court to represent and speak for neglected, abused and abandoned children involved in the child welfare system. The first CASA program in Illinois was started in Cook County in 1986. After being welcomed into the courtroom by Judge Jack DeLaMar, Champaign County CASA organized with a Board of Directors on March 2, 1994, and registered as a not-for-profit organization on July 31, 1996. Champaign County CASA is a member of the National CASA Association, and has earned the national organization's certificate of compliance. It is also a member of the Illinois Association of CASAs.

In December of 2002, Champaign County CASA began serving as Guardian ad Litem (GAL) for Champaign County. The GAL is the legal entity which represents the best interests of the child during the period of litigation. CASA is the GAL for all abuse and neglect cases in Champaign County, except where a conflict of interest exists. CASA provides an attorney to represent the best interests of every child in every hearing. We now have three attorneys working in our GAL program on contract.

The purpose of the CASA program is to recruit, train, and monitor volunteers who advocate for the best interests of abused and neglected children. By serving as the court's ears and eyes, gathering relevant information about the children, and reporting to the judge, CASA advocates are able to help the judges make well-informed decisions regarding the permanent placements of the children, and also facilitate prompt delivery of services. Throughout their time in foster care, CASA strives to help the children tap into community resources that can provide the support they need to succeed in school, raise their self-esteem, and create hope for a brighter future. Champaign County CASA currently serves over 400 children.

Justification for Fee Request

On August 13, 2013, legislation was signed amending 55 ILCS 5/5-1101 adding a provision (f-10) allowing for a fee to be imposed and collected by the clerk to be deposited for the operations of CASA:

(f-10) In each county in which the Court Appointed Special Advocates provide services, the county board may, in addition to any fine imposed under Section 5-9-1 of the Unified Code of Corrections, adopt a mandatory fee of between \$10 and \$30 to be paid by the defendant on a judgment of guilty or a grant of supervision for a felony; for a Class A, Class B, or Class C misdemeanor; for a petty offense; and for a business offense; where a court appearance is required. Assessments shall be collected by the clerk of the circuit court and must be deposited into an account specifically for the operations of the Court Appointed Special Advocates. The clerk of the circuit court shall collect the fees as provided in this subsection and must remit the fees to the Court Appointed Special Advocates Fund that the county board shall create for the receipt of funds collected under this subsection, and from which the county board shall make grants to support the activities and services of the Court Appointed Special Advocates within that county. The term "Court Appointed Special Advocates" is copyrighted and is used with permission of the holder of the copyright.

This legislation allows the opportunity for Champaign County CASA to obtain additional funding which will help to offset our growing operational expenses. Over the course of the last year, CASA has expanded our staffing as result of additional funding provided through the University of Illinois. Specifically, CASA was identified as one of four agencies in Champaign County to receive funding from the Big Ten Conference, through the University of Illinois, as a result of sanctions imposed upon Penn State University due to the Jerry Sandusky case. This funding was directed to Big Ten member communities and is to be used by programs who directly serve victims of child abuse and neglect.

As a result of this funding, Champaign County CASA chose to expand our staff to better serve the children in the court system. The cases being assigned to the CASA program are increasingly more complex and difficult. Adding to that problem is the instability of the child welfare system in Illinois with high staff turnover and inconsistent leadership. In addition, roughly 20% of our cases involve children who are not placed in Champaign County due to a lack of available and appropriate foster homes. As a result of these factors, we have added a ½

time advocate coordinator who is solely responsible for the cases of children not placed locally. This advocate coordinator ensures that the needs of children placed in other locations are being properly met by coordinating and communicating with the agencies monitoring the child's case.

In addition to that position, we have expanded our administrative position to create a Program Administrator. This position has allowed us to remove duties from our advocate coordinators so that they may focus all of their efforts on effective advocacy for children and quality volunteer management. Both of these positions have increased the effectiveness of our ability to advocate for the abused and neglected children of Champaign County.

This funding began in 2013 and is set to expire in 2016 should the sanctions remain in place. However, as recently as September, the NCAA and Big Ten have begun to relax sanctions on Penn State University therefore; the exact date of funding expiration is unknown.

Because CASA is aware that this funding will expire, we have begun efforts to identify possible funding sources so that these new positions will not have to be eliminated when the funding no longer exists. Fundraising efforts will be increased in the coming years in an effort to build funds to bridge this gap that will exist when this funding ceases. Our Director of Development has identified possible funding sources and will be implementing some initiatives to bridge the gap and bring more money into the program.

With the opportunity to take advantage of this legislation that has allowed for the implementation of a fee, CASA feels that the imposition of a fine of \$20 as allowed for by statute will greatly help us in our efforts to continue our level of service. While the amount of money that could be generated by this fee is largely unknown, the knowledge that additional funding is coming to the program helps us to plan our future and to continue our high level of service.

CASA also believes that this expansion of staff required to adequately meet the need of the abused and neglected children of Champaign County effectively, will not be our last. In addition of expansion of staff, our physical space is becoming cramped. As a result, we may soon need to plan for an office expansion. CASA recognizes the future will require substantially more funds being generated by the program for these needs and is being proactive in our planning process.

Unfortunately, the need for a program like CASA will continue into the future because if the number of children being abused or neglected on a yearly basis. It is absolutely necessary

that the children of Champaign County be provided advocacy so that their voices are heard when important decisions are being made about their futures. Champaign County CASA appeared in court on behalf of abused and neglected children over 980 times last fiscal year. Our advocates drove more than 15,000 miles and conducted over 900 home visits. We now have approximately 120 advocates giving their time to speak up for these children to ensure their voices are heard. We have been advocating for abused and neglected children in Champaign County for 20 years and are committed to continuing this service as long as is necessary.

Other CASA Programs across the state who have had fines imposed since legislation enacted

LaSalle (\$10), Macon (\$15), Madison (\$10), McDonough (\$25), Saline (\$30), Effingham (\$30), Franklin (\$20), Jefferson (\$20), Jersey (\$10), Knox (\$20), Coles (\$30), Adams (\$20), Will (\$15), Vermilion (\$10)

Estimated Collectable Fines (provided by the (Champaign County Circuit Clerk)

	Ordered	Collectible
\$10.00	\$53034.43	\$28698.26
\$15.00	\$79551.64	\$42957.89
\$20.00	\$106068.86	\$57396.51

CASA Board of Directors:

Maureen Banks, Brenda Betts, Jack DeLaMar, Mike DeLorenzo, Emmie Fisher, Babette Hiles, Lyn Jones, Chip Jorstad, Willie Hansen, Robin Leonard, Melissa McKillip, Kristyn McReaken, Andy Miller, Jan Olson, Barbara Payne, Tom Ramage, Alex Ruggieri, Matt Schweighart, Tom Ulen, Jeff VanBuren.

RESOLUTION



WHEREAS, The County of Champaign, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Champaign, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

CUNNINGHAM TOWNSHIP

PERMANENT PARCEL NUMBER: 91-21-06-451-003, 004

As described in certificates(s) : 883, 882 sold October 2010

and it appearing to the Budget & Finance Committee that it would be to the best interest of the County to dispose of its interest in said property.

WHEREAS, Fiscella Properties LLC, has bid \$728.74 for the County's interest, such bid having been presented to the Budget & Finance Committee at the same time it having been determined by the Budget & Finance Committee and the Agent for the County, that the County shall receive from such bid \$335.74 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$43.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$728.74.

THEREFORE, your Budget & Finance Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF CHAMPAIGN COUNTY, ILLINOIS, that the Chairman of the Board of Champaign County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$335.74 to be paid to the Treasurer of Champaign County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this _____ day of _____, _____

ATTEST:

CLERK

COUNTY BOARD CHAIRMAN

RESOLUTION



WHEREAS, The County of Champaign, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Champaign, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

CITY OF CHAMPAIGN 4 TOWNSHIP

PERMANENT PARCEL NUMBER: 46-21-07-307-008

As described in certificates(s) : 939 sold October 2011

and it appearing to the Budget & Finance Committee that it would be to the best interest of the County to dispose of its interest in said property.

WHEREAS, Latif Khan, has bid \$1,575.00 for the County's interest, such bid having been presented to the Budget & Finance Committee at the same time it having been determined by the Budget & Finance Committee and the Agent for the County, that the County shall receive from such bid \$1,149.00 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$43.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$1,575.00.

THEREFORE, your Budget & Finance Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF CHAMPAIGN COUNTY, ILLINOIS, that the Chairman of the Board of Champaign County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$1,149.00 to be paid to the Treasurer of Champaign County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this _____ day of _____, _____

ATTEST:

CLERK

COUNTY BOARD CHAIRMAN

RESOLUTION



WHEREAS, The County of Champaign, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Champaign, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

CITY OF CHAMPAIGN 4 TOWNSHIP

PERMANENT PARCEL NUMBER: 46-21-07-306-016

As described in certificates(s) : 937 sold October 2011

and it appearing to the Budget & Finance Committee that it would be to the best interest of the County to dispose of its interest in said property.

WHEREAS, Xiao Ling, has bid \$5,333.00 for the County's interest, such bid having been presented to the Budget & Finance Committee at the same time it having been determined by the Budget & Finance Committee and the Agent for the County, that the County shall receive from such bid \$3,967.50 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$43.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$5,333.00.

THEREFORE, your Budget & Finance Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF CHAMPAIGN COUNTY, ILLINOIS, that the Chairman of the Board of Champaign County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$3,967.50 to be paid to the Treasurer of Champaign County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this _____ day of _____, _____

ATTEST:

CLERK

COUNTY BOARD CHAIRMAN

RESOLUTION



WHEREAS, The County of Champaign, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Champaign, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

CITY OF CHAMPAIGN 2 TOWNSHIP

PERMANENT PARCEL NUMBER: 41-20-11-231-018

As described in certificates(s) : 753 sold October 2011

and it appearing to the Budget & Finance Committee that it would be to the best interest of the County to dispose of its interest in said property.

WHEREAS, Dwain Hawn, has bid \$5,502.00 for the County's interest, such bid having been presented to the Budget & Finance Committee at the same time it having been determined by the Budget & Finance Committee and the Agent for the County, that the County shall receive from such bid \$4,094.25 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$43.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$5,502.00.

THEREFORE, your Budget & Finance Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF CHAMPAIGN COUNTY, ILLINOIS, that the Chairman of the Board of Champaign County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$4,094.25 to be paid to the Treasurer of Champaign County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this _____ day of _____, _____

ATTEST:

CLERK

COUNTY BOARD CHAIRMAN

RESOLUTION



WHEREAS, The County of Champaign, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Champaign, as Trustee for the Taxing Districts, has acquired an interest in the following described real estate:

AYRES TOWNSHIP

PERMANENT PARCEL NUMBER: 01-35-30-226-003

As described in certificates(s) : 2 sold October 2011

and it appearing to the Budget & Finance Committee that it would be to the best interest of the County to dispose of its interest in said property.

WHEREAS, Premier Cooperative, Inc, has bid \$643.00 for the County's interest, such bid having been presented to the Budget & Finance Committee at the same time it having been determined by the Budget & Finance Committee and the Agent for the County, that the County shall receive from such bid \$250.00 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$43.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$643.00.

THEREFORE, your Budget & Finance Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF CHAMPAIGN COUNTY, ILLINOIS, that the Chairman of the Board of Champaign County, Illinois, be authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$250.00 to be paid to the Treasurer of Champaign County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this _____ day of _____, _____

ATTEST:

CLERK

COUNTY BOARD CHAIRMAN

JOHN FARNEY
COUNTY AUDITOR



1776 EAST WASHINGTON
URBANA, ILLINOIS 61802
TELEPHONE (217) 384-3763
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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

TO: Alan Kurtz, County Board Chair; Christopher Alix, Deputy Chair of the Finance Committee; and Members of the Champaign County Board

FROM: John Farney, County Auditor
Barbara Ramsay, Chief Deputy County Auditor / Accounting Manager

DATE: October 1, 2014

RE: Addition to County Financial Policies

In July, the County's Independent Auditor, CliftonLarsonAllen, LLP, recommended that the County establish a policy on handling negative cash balances for funds reported within the CAFR. No written policy existed to give guidance in situations where negative cash balances occurred.

The current practice has been in use since Fiscal Year 2006, and satisfies the requirements of GASB Statement 34. That practice is a balance sheet transaction where a fund with positive cash balance transferred cash to the fund(s) with negative cash balances.

The County Auditor's Office recommends the following addition to the County's Financial Policies:

Negative Cash Balances

At the close of the Fiscal Year, occasionally a fund will show a negative cash balance. In accordance with GASB Statement 34, those negative cash balances shall be eliminated through a transfer of cash from a related fund that has positive cash balance. This transfer will be made by the County Auditor's office in the preparation of the annual report.

Formal adoption of this policy will satisfy the recommendations of the County's Independent Auditor.

Sincerely,

JOHN FARNEY
COUNTY AUDITOR

To: Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

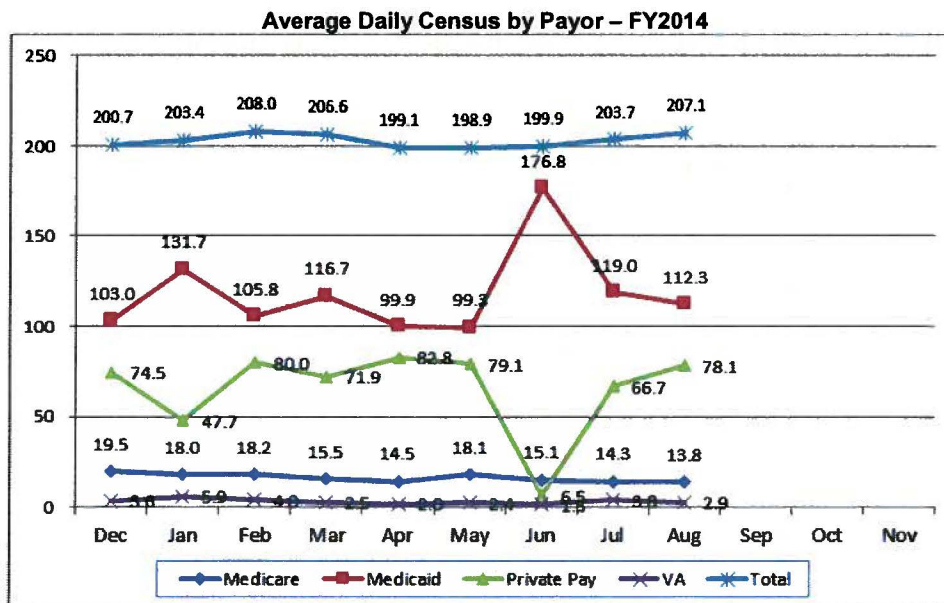
Date: October 2, 2014

Re: August 2014 Financial Management Report

The average daily census jumped from 203.7 in July to 207.1 in August. Medicare declined slightly from 14.3 in July to 13.8 in August. There were 367 Medicaid pending conversion days in August, down from 578 in July. Preliminary census for September is 206 with 11 Medicare.. Net income in August totaled \$72,496, up from \$20,187 in July. Net income for the year is \$455,276. Cash flow from operations for the month was \$133,093. The YTD cash flow from operations is \$1,008,539.

Statistics

The August census of 207.1 in August is the second highest monthly average this year. Medicare continues a slow decline over the past three months. But admission activity continues to be good and hospital activity has been slow over the past few months and CCNH continues to get a high percentage of the hospital referrals. The 367 Medicaid conversion days equals a 12.3 swing in census from private pay to Medicaid.

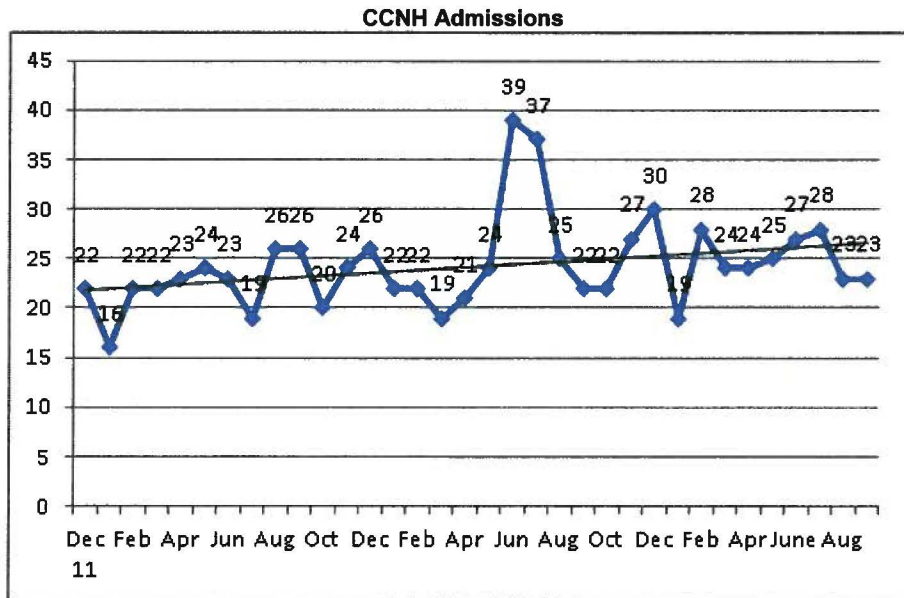


Admissions totaled 23 in August with 14 Medicare admissions. Total discharges and expirations was 19 in September, down from 24 in August.

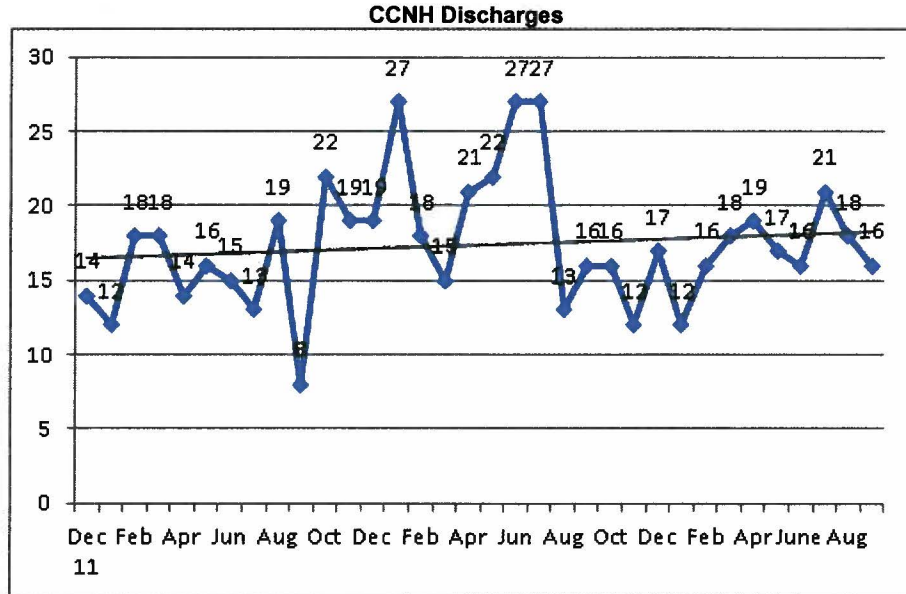
**Admissions and Discharges
July 2013 to Sept 2014**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
August	11	14	25	13	4	17
Sept	11	14	25	16	4	20
Oct	13	9	22	16	10	26
Nov	16	11	27	12	9	21
Dec	16	14	30	17	7	24
Jan 14	9	10	19	12	8	20
Feb	16	12	28	16	6	22
Mar	10	14	24	18	8	26
Apr	18	6	24	19	11	30
May	13	12	25	17	4	21
June	12	15	27	16	10	26
July	16	12	28	21	5	27
Aug	10	13	23	18	6	24
Sept	14	9	23	16	3	19

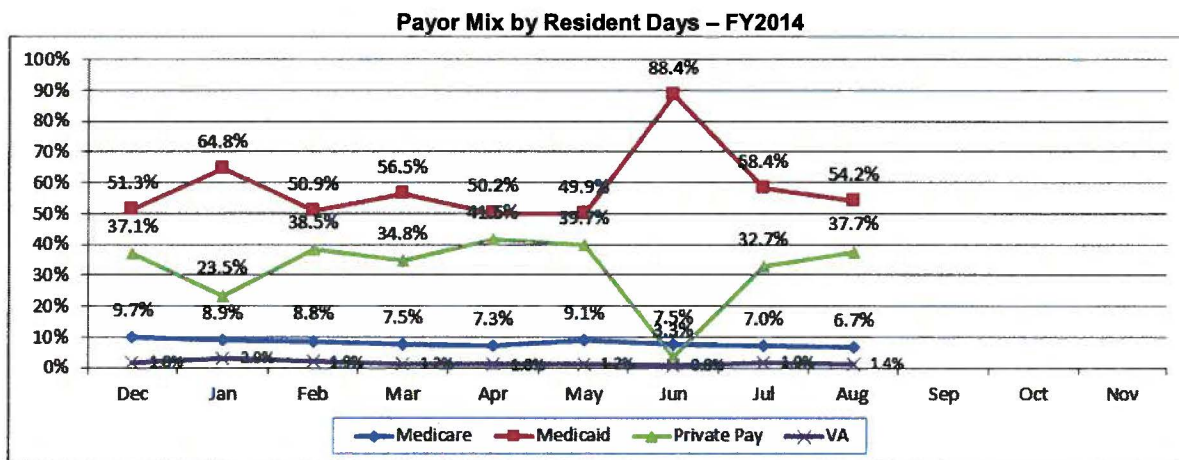
In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5 per month, a 15 percent increase. So far in 2014, the monthly average is 25.1.



Discharges occurred at a higher pace in 2013 compared to 2012. In FY2012, the average monthly discharges was 15.7, ranging between 8 and 22. The monthly average for FY2013 is 19.4, a 24 percent increase from 2012. So far in 2014, the monthly average is 17.0.



The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. FY2014 conversion days totaled as follows: December – 87, January – 970, February, 112, March – 437, April – 70, May – 160, June – 2,139, July – 578 and August – 367. The 2014 YTD payor mix through August is Medicare – 8.0%, Medicaid – 58.3%, Private pay – 32.1%, and VA – 1.6%.



Net Income/(Loss)/Cash from Operations

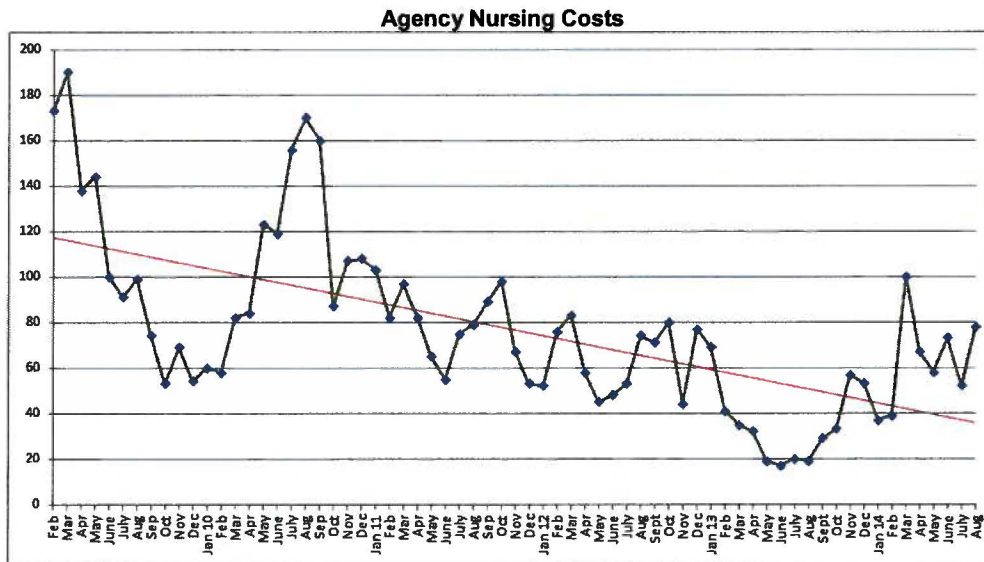
The net income in August was \$72,496. Net income for the year is \$455,276. Cash flow from operations for the month is \$133,093, bringing the YTD cash flow from operations to \$1,008,539.

Revenues

- Operating revenues totaled \$1.279 million in August, down from \$1.306 million in July. The 367 Medicaid conversion days decreased revenue by \$17k. Revenue per resident day was \$199.25 in August. The YTD average was \$201.50.

Expenses

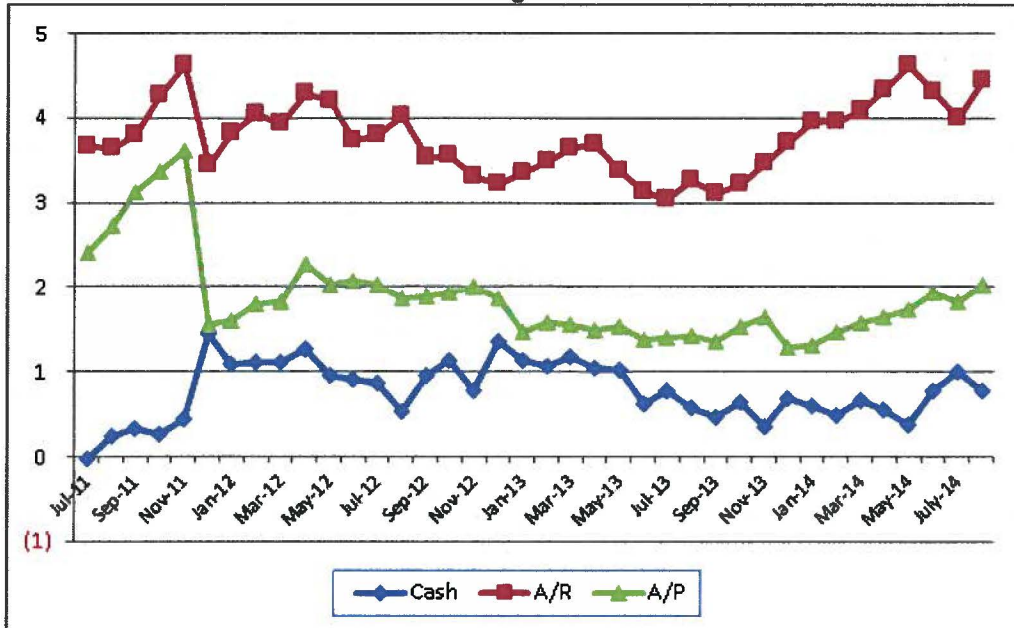
- Expenses fell from \$1.378 million in July to \$1.300 million in August, a decrease of \$77,961. Expenses per day fell from \$218.20 to \$202.42. The average cost per day in FY2013 was \$220.81 per day. YTD cost per day is \$208.34.
- Wages increased from \$537,451 to \$589,421. Wages per day increased from \$85.12 to \$91.80. The average for the year is \$92.92. The wage increase is due to the payout of the 2% wage increase that was retroactive to 12/1/2013.
- Non-labor expenses fell from \$665,964 in July to \$516,792. Expenses per day fell from \$105.47 to \$80.48. A credit adjustment of \$103k was taken in August. This was the 2% wage increase accrual that was expensed to wages.
- Agency expenses increased from \$51,639 in July to \$78k in August.



Cash Position

Cash fell from \$997,666 in July to \$781,417 in August, a difference of \$216,249. The cash balance reflects a \$181k tax anticipation warrant payment to the county. A/R increased from \$4 million to \$4.430 million, an increase of \$431k. Medicaid and Medicare receivables increased by \$230k, but the majority of those funds were received in the first week of September. Accounts payable increased from \$1.830 million to \$2.028 million.

**Cash, Accounts Receivable & Accounts Payable
As of August 2014**



Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/14

1

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Operating Income						
Miscellaneous Revenue						
Lunch Reimbursement	243.00	385.00	(142.00)	3,576.00	3,465.00	111.00
Late Charge, NSF Check Charge	377.38	1,538.00	(1,160.62)	11,017.28	13,842.00	(2,824.72)
Other Miscellaneous Revenue	130.00	115.00	15.00	5,735.45	1,035.00	4,700.45
Total Miscellaneous Revenue	750.38	2,038.00	(1,287.62)	20,328.73	18,342.00	1,986.73
Medicare A Revenue						
Medicare A	104,021.56	192,794.00	(88,772.44)	1,099,165.16	1,735,146.00	(635,980.84)
ARD - Medicare A	17,473.47	17,552.00	(78.53)	183,490.78	157,968.00	25,522.78
NH Pt Care - Medicare Advantage/ Hmo	69,403.52	39,042.00	30,361.52	688,967.89	351,378.00	337,589.89
ARD Pt Care - Medicare Advantage/ HMO		652.00	(652.00)	42,403.68	5,868.00	36,535.68
Total Medicare A Revenue	190,898.55	250,040.00	(59,141.45)	2,014,027.51	2,250,360.00	(236,332.49)
Medicare B Revenue						
Medicare B	25,163.73	28,462.00	(3,298.27)	312,905.80	256,158.00	56,747.80
Total Medicare B Revenue	25,163.73	28,462.00	(3,298.27)	312,905.80	256,158.00	56,747.80
Medicaid Revenue						
Medicaid Title XIX (IDHFS)	380,911.04	291,809.00	89,102.04	3,310,136.83	2,626,281.00	683,855.83
ARD - Medicaid Title XIX (IDHFS)	114,101.28	117,509.00	(3,407.72)	1,164,194.16	1,057,581.00	106,613.16
Patient Care-Hospice	14,458.15	30,241.00	(15,782.85)	222,913.23	272,169.00	(49,255.77)
ARD Patient Care - Hospice	15,178.13	20,883.00	(5,704.87)	122,875.43	187,947.00	(65,071.57)
Total Medicaid Revenue	524,648.60	460,442.00	64,206.60	4,820,119.65	4,143,978.00	676,141.65
Private Pay Revenue						
VA-Veterans Nursing Home Care	16,656.44	12,947.00	3,709.44	205,836.63	116,523.00	89,313.63
ARD - VA - Veterans Care	4,180.00	439.00	3,741.00	14,726.84	3,951.00	10,775.84
Nursing Home Patient Care - Private Pay	332,675.72	270,974.00	61,701.72	2,502,343.99	2,438,766.00	63,577.99
Nursing Home Beauty Shop Revenue	3,325.60	3,141.00	184.60	29,221.00	28,269.00	952.00
Medical Supplies Revenue	6,231.77	5,273.00	958.77	55,869.36	47,457.00	8,412.36
Patient Transportation Charges	450.78	1,631.00	(1,180.22)	12,246.92	14,679.00	(2,432.08)
ARD Patient Care- Private Pay	149,702.37	93,152.00	56,550.37	1,040,627.93	838,368.00	202,259.93
Total Private Pay Revenue	513,222.68	387,557.00	125,665.68	3,860,872.67	3,488,013.00	372,859.67
Adult Day Care Revenue						
VA-Veterans Adult Daycare	7,446.90	3,728.00	3,718.90	52,804.43	33,552.00	19,252.43
IL Department Of Aging-Day Care Grant (Title XX)	13,009.51	10,258.00	2,751.51	100,199.08	92,322.00	7,877.08
Adult Day Care Charges-Private Pay	4,244.97	1,481.00	2,763.97	27,632.59	13,329.00	14,303.59
Total Adult Day Care Revenue	24,701.38	15,467.00	9,234.38	180,636.10	139,203.00	41,433.10
Total Income	1,279,385.32	1,144,006.00	135,379.32	11,208,890.46	10,296,054.00	912,836.46

Operating Expenses

Administration

Reg. Full-Time Employees	31,539.63	25,061.00	(6,478.63)	241,907.71	225,549.00	(16,358.71)
Temp. Salaries & Wages	1,393.27	1,120.00	(273.27)	16,168.11	10,080.00	(6,088.11)
Per Diem	180.00	203.00	23.00	1,665.00	1,827.00	162.00
Overtime	226.79	230.00	3.21	2,941.36	2,070.00	(871.36)
TOPS - Balances	526.76	199.00	(327.76)	4,869.08	1,791.00	(3,078.08)
TOPS - FICA	40.30	15.00	(25.30)	372.48	135.00	(237.48)
Social Security - Employer	2,436.99	1,894.00	(542.99)	18,986.55	17,046.00	(1,940.55)
IMRF - Employer Cost	2,713.84	2,352.00	(361.84)	23,062.62	21,168.00	(1,894.62)
Workers' Compensation Insurance	983.70	1,589.00	605.30	7,725.70	14,301.00	6,575.30
Unemployment Insurance	456.46	910.00	453.54	7,196.64	8,190.00	993.36

Thursday, October 02, 2014

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/14

2

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Employee Health/Life Insurance	3,654.60	4,319.00	664.40	37,468.60	38,871.00	1,402.40
Employee Development/Recognition	1,234.40	25.00	(1,209.40)	1,730.60	225.00	(1,505.60)
Employee Physicals/Lab	1,761.00	1,923.00	162.00	19,605.00	17,307.00	(2,298.00)
Stationary & Printing	404.73	78.00	(326.73)	1,633.17	702.00	(931.17)
Books, Periodicals & Manuals		41.00	41.00	69.00	369.00	300.00
Copier Supplies	390.60	631.00	240.40	5,336.66	5,679.00	342.34
Postage, UPS, Federal Express	1,149.45	515.00	(634.45)	5,984.87	4,635.00	(1,349.87)
Equipment < \$2,500				122.48		(122.48)
Operational Supplies	118.55	845.00	726.45	5,211.44	7,605.00	2,393.56
Audit & Accounting Fees	4,179.00	4,308.00	129.00	37,611.00	38,772.00	1,161.00
Attorney Fees	2,566.50	4,615.00	2,048.50	36,369.45	41,535.00	5,165.55
Professional Services	54,653.95	33,004.00	(21,649.95)	379,275.53	297,036.00	(82,239.53)
Job Required Travel Expense	443.94	257.00	(186.94)	2,152.48	2,313.00	160.52
Insurance	23,167.00	22,124.00	(1,043.00)	208,903.00	199,116.00	(9,787.00)
Property Loss & Liability Claims	135.21		(135.21)	1,456.50		(1,456.50)
Computer Services	6,445.18	4,922.00	(1,523.18)	59,819.31	44,298.00	(15,521.31)
Telephone Services	1,212.24	1,370.00	157.76	13,444.43	12,330.00	(1,114.43)
Equipment Maintenance	4,962.74		(4,962.74)	4,962.74		(4,962.74)
Rental				165.90		(165.90)
Legal Notices, Advertising	2,476.92	2,633.00	156.08	35,392.98	23,697.00	(11,695.98)
Photocopy Services	1,499.68	1,025.00	(474.68)	12,738.34	9,225.00	(3,513.34)
Public Relations		66.00	66.00	802.68	594.00	(208.68)
Dues & Licenses	1,625.08	1,617.00	(8.08)	14,875.72	14,553.00	(322.72)
Conferences & Training	253.56	962.00	708.44	6,823.14	8,658.00	1,834.86
Finance Charges, Bank Fees		192.00	192.00	0.66	1,728.00	1,727.34
Cable/Satellite TV Expense	2,234.84	2,147.00	(87.84)	20,711.34	19,323.00	(1,388.34)
IPA Licensing Fee	48,144.50	40,612.00	(7,532.50)	417,547.00	365,508.00	(52,039.00)
Fines & Penalties		2,308.00	2,308.00		20,772.00	20,772.00
General Liability Claims				45,000.00		(45,000.00)
Furnishings, Office Equipment		5,769.00	5,769.00		51,921.00	51,921.00
Depreciation Expense	60,597.24	56,361.00	(4,236.24)	553,262.51	507,249.00	(46,013.51)
Miscellaneous Expense	(103,685.03)		103,685.03			
Interest-Tax Anticipation Notes Payable	411.52	538.00	126.48	3,703.61	4,842.00	1,138.39
Interest- Bonds Payable	10,222.08	9,436.00	(786.08)	91,998.72	84,924.00	(7,074.72)
Total Administration	170,757.22	236,216.00	65,458.78	2,349,074.11	2,125,944.00	(223,130.11)
Environmental Services						
Reg. Full-Time Employees	34,930.51	32,327.00	(2,603.51)	248,894.61	290,943.00	42,048.39
Reg. Part-Time Employees	935.38		(935.38)	7,192.17		(7,192.17)
Overtime	1,388.96	462.00	(926.96)	15,107.84	4,158.00	(10,949.84)
TOPS - Balances	546.93		(546.93)	7,299.96		(7,299.96)
TOPS- FICA	41.84		(41.84)	558.45		(558.45)
Social Security - Employer	2,797.87	2,394.00	(403.87)	20,305.82	21,546.00	1,240.18
IMRF - Employer Cost	3,513.85	3,315.00	(198.85)	26,334.73	29,835.00	3,500.27
Workers' Compensation Insurance	1,072.48	1,957.00	884.52	7,657.20	17,613.00	9,955.80
Unemployment Insurance	330.72	1,452.00	1,121.28	10,357.63	13,068.00	2,710.37
Employee Health/Life Insurance	7,449.18	6,772.00	(677.18)	67,440.44	60,948.00	(6,492.44)
Operational Supplies	4,765.06	5,089.00	323.94	41,947.37	45,801.00	3,853.63
Gas Service	10,697.54	9,938.00	(759.54)	122,116.02	89,442.00	(32,674.02)
Electric Service	28,043.58	19,889.00	(8,154.58)	179,768.57	179,001.00	(767.57)
Water Service	2,823.01	2,401.00	(422.01)	22,987.20	21,609.00	(1,378.20)
Pest Control Service	496.46	449.00	(47.46)	4,352.46	4,041.00	(311.46)
Waste Disposal & Recycling	3,123.78	2,627.00	(496.78)	30,925.38	23,643.00	(7,282.38)
Equipment Rentals	262.40	222.00	(40.40)	2,326.40	1,998.00	(328.40)
Conferences & Training				30.00		(30.00)
Sewer Service & Tax	1,580.80	1,250.00	(330.80)	14,104.30	11,250.00	(2,854.30)

Thursday, October 02, 2014

Champaign County Nursing Home
Actual vs Budget Statement of Operations

08/31/14

3

Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total Environmental Services	104,800.35	90,544.00	(14,256.35)	829,706.55	814,896.00	(14,810.55)
Laundry						
Reg. Full-Time Employees	12,970.47	8,763.00	(4,207.47)	89,961.25	78,867.00	(11,094.25)
Overtime	4.76	243.00	238.24	2,846.58	2,187.00	(659.58)
TOPS Balances	(88.15)	425.00	513.15	467.93	3,825.00	3,357.07
TOPS - FICA	(6.74)	33.00	39.74	35.80	297.00	261.20
Social Security - Employer	969.87	675.00	(294.87)	6,909.11	6,075.00	(834.11)
IMRF - Employer Cost	1,214.14	905.00	(309.14)	8,956.24	8,145.00	(811.24)
Workers' Compensation Insurance	387.85	538.00	150.15	2,689.93	4,842.00	2,152.07
Unemployment Insurance	30.14	415.00	384.86	3,465.24	3,735.00	269.76
Employee Health/Life Insurance	2,459.40	1,683.00	(776.40)	22,266.60	15,147.00	(7,119.60)
Laundry Supplies		1,463.00	1,463.00	3,633.48	13,167.00	9,533.52
Linen & Bedding		1,144.00	1,144.00	9,346.12	10,296.00	949.88
Laundry & Cleaning Service	1,109.16		(1,109.16)	3,652.20		(3,652.20)
Total Laundry	19,050.90	16,287.00	(2,763.90)	154,230.48	146,583.00	(7,647.48)
Maintenance						
Reg. Full-Time Employees	7,077.59	9,870.00	2,792.41	52,973.21	88,830.00	35,856.79
Overtime	0.04	49.00	48.96	833.17	441.00	(392.17)
TOPS - Balances	175.32	77.00	(98.32)	1,722.63	693.00	(1,029.63)
TOPS - FICA	13.41	6.00	(7.41)	131.78	54.00	(77.78)
Social Security - Employer	508.28	756.00	247.72	3,850.99	6,804.00	2,953.01
IMRF - Employer Cost	660.70	1,013.00	352.30	5,016.72	9,117.00	4,100.28
Workers' Compensation Insurance	211.63	592.00	380.37	1,583.89	5,328.00	3,744.11
Unemployment Insurance	8.35	465.00	456.65	2,254.88	4,185.00	1,930.12
Employee Health/Life Insurance	1,864.80	609.00	(1,255.80)	15,628.00	5,481.00	(10,147.00)
Gasoline & Oil		406.00	406.00	1,380.72	3,654.00	2,273.28
Ground Supplies				467.14		(467.14)
Maintenance Supplies	2,587.09	3,097.00	509.91	19,263.51	27,873.00	8,609.49
Equipment < \$2,500				985.33		(985.33)
Operational Supplies				61.61		(61.61)
Professional Services				350.00		(350.00)
Automobile Maintenance	387.70	270.00	(117.70)	8,507.80	2,430.00	(6,077.80)
Equipment Maintenance	1,186.70	2,201.00	1,014.30	25,481.63	19,809.00	(5,672.63)
Equipment Rentals	4.40	95.00	90.60	319.60	855.00	535.40
Nursing Home Building Repair/Maintenance	8,949.10	7,051.00	(1,898.10)	62,170.39	63,459.00	1,288.61
Landscaping Services				500.00		(500.00)
Parking Lot/Sidewalk Maintenance		852.00	852.00	13,683.54	7,668.00	(6,015.54)
Nursing Home Building Construction/Improvements		3,846.00	3,846.00		34,614.00	34,614.00
Total Maintenance	23,635.11	31,255.00	7,619.89	217,166.54	281,295.00	64,128.46
Nursing Services						
Reg. Full-Time Employees	158,733.73	105,916.00	(52,817.73)	1,187,605.81	953,244.00	(234,361.81)
Reg. Part-Time Employees	4,190.67		(4,190.67)	38,044.28		(38,044.28)
Temp. Salaries & Wages	14,008.26	10,479.00	(3,529.26)	113,756.76	94,311.00	(19,445.76)
Overtime	39,008.15	33,988.00	(5,020.15)	371,407.82	305,892.00	(65,515.82)
TOPS - Balances	5,654.91	(355.00)	(6,009.91)	19,585.83	(3,195.00)	(22,780.83)
No Benefit Full-Time Employees	65,348.72	67,719.00	2,370.28	562,714.62	609,471.00	46,756.38
No Benefit Part-Time Employees	47,952.35	33,548.00	(14,404.35)	270,314.67	301,932.00	31,617.33
TOPS - FICA	432.60	125.00	(307.60)	1,498.31	1,125.00	(373.31)
Social Security - Employer	24,963.20	18,881.00	(6,082.20)	191,066.04	169,929.00	(21,137.04)
IMRF - Employer Cost	30,375.85	24,203.00	(6,172.85)	235,094.31	217,827.00	(17,267.31)
Workers' Compensation Insurance	8,678.10	15,024.00	6,345.90	64,956.31	135,216.00	70,259.69
Unemployment Insurance	2,576.35	9,502.00	6,925.65	71,200.18	85,518.00	14,317.82
Employee Health/Life Insurance	22,416.99	20,522.00	(1,894.99)	204,237.33	184,698.00	(19,539.33)

Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Books, Periodicals & Manuals		79.00	79.00		711.00	711.00
Stocked Drugs	2,392.97	1,685.00	(707.97)	17,472.52	15,165.00	(2,307.52)
Pharmacy Charges-Public Aid	2,213.79	1,004.00	(1,209.79)	17,561.96	9,036.00	(8,525.96)
Oxygen	2,792.30	2,781.00	(11.30)	30,690.50	25,029.00	(5,661.50)
Incontinence Supplies	9,275.55	7,780.00	(1,495.55)	87,445.25	70,020.00	(17,425.25)
Pharmacy Charges - Insurance	3,314.17	3,000.00	(314.17)	64,124.71	27,000.00	(37,124.71)
Equipment < \$2,500	884.82	1,511.00	626.18	15,211.05	13,599.00	(1,612.05)
Operational Supplies	13,070.64	15,396.00	2,325.36	142,601.27	138,564.00	(4,037.27)
Pharmacy Charges-Medicare	11,143.51	14,774.00	3,630.49	94,833.38	132,966.00	38,132.62
Medical/Dental/Mental Health	3,400.00	3,170.00	(230.00)	31,200.00	28,530.00	(2,670.00)
Professional Services	34,111.00	31,997.00	(2,114.00)	291,215.55	287,973.00	(3,242.55)
Job Require Travel		28.00	28.00	194.88	252.00	57.12
Laboratory Fees	3,703.42	2,168.00	(1,535.42)	21,283.03	19,512.00	(1,771.03)
Equipment Rentals	3,422.72	4,039.00	616.28	29,001.27	36,351.00	7,349.73
Dues & Licenses				150.00		(150.00)
Conferences & Training	175.00		(175.00)	1,450.00		(1,450.00)
Contract Nursing Services	76,026.61	23,077.00	(52,949.61)	509,694.88	207,693.00	(302,001.88)
Medicare Medical Services	5,648.28	3,555.00	(2,093.28)	28,116.23	31,995.00	3,878.77
Total Nursing Services	595,914.66	455,596.00	(140,318.66)	4,713,728.75	4,100,364.00	(613,364.75)
Activities						
Reg. Full-Time Employees	16,975.80	18,447.00	1,471.20	114,426.03	166,023.00	51,596.97
Overtime	147.20	114.00	(33.20)	587.29	1,026.00	438.71
TOPS - Balances	709.53		(709.53)	(1,750.42)		1,750.42
TOPS - FICA	54.28		(54.28)	(133.90)		133.90
Social Security - Employer	1,265.59	1,345.00	79.41	8,362.27	12,105.00	3,742.73
IMRF - Employer Cost	1,480.18	1,803.00	322.82	10,727.84	16,227.00	5,499.16
Workers' Compensation Insurance	507.61	1,108.00	600.39	3,249.48	9,972.00	6,722.52
Unemployment Insurance	481.86	844.00	362.14	4,336.01	7,596.00	3,259.99
Employee Health/Life Insurance	3,065.00	2,609.00	(456.00)	30,843.09	23,481.00	(7,362.09)
Books, Periodicals & Manuals		22.00	22.00	60.00	198.00	138.00
Operational Supplies	207.64	424.00	216.36	4,883.46	3,816.00	(1,067.46)
Professional Services	129.70	143.00	13.30	1,002.60	1,287.00	284.40
Job Required Travel				71.28		(71.28)
Conferences & Training				30.00		(30.00)
Total Activities	25,024.39	26,859.00	1,834.61	176,695.03	241,731.00	65,035.97
Social Services						
Reg. Full-Time Employees	14,105.89	12,827.00	(1,278.89)	86,358.69	115,443.00	29,084.31
Overtime	19.41	113.00	93.59	1,028.81	1,017.00	(11.81)
TOPS - Balances	(440.23)	184.00	624.23	596.74	1,656.00	1,059.26
TOPS - FICA	(33.68)	14.00	47.68	45.65	126.00	80.35
Social Security - Employer	1,061.63	1,167.00	105.37	6,551.21	10,503.00	3,951.79
IMRF - Employer Cost	1,378.90	1,192.00	(186.90)	8,539.70	10,728.00	2,188.30
Workers' Compensation Insurance	421.83	773.00	351.17	2,813.20	6,957.00	4,143.80
Unemployment Insurance	293.24	592.00	298.76	3,172.99	5,328.00	2,155.01
Employee Health/Life Insurance	1,846.39	1,802.00	(44.39)	17,940.53	16,218.00	(1,722.53)
Operational Supplies		8.00	8.00		72.00	72.00
Professional Services	12,446.86	308.00	(12,138.86)	41,889.03	2,772.00	(39,117.03)
Total Social Services	31,100.24	18,980.00	(12,120.24)	168,936.55	170,820.00	1,883.45
Physical Therapy						
Reg. Full-Time Employees	5,683.66	4,015.00	(1,668.66)	39,572.56	36,135.00	(3,437.56)
Overtime	4.50	22.00	17.50	635.27	198.00	(437.27)
TOPS - Balances	(18.30)	107.00	125.30	(21.80)	963.00	984.80
TOPS - FICA	(1.40)	8.00	9.40	(1.67)	72.00	73.67

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Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Social Security - Employer	423.73	356.00	(67.73)	2,976.55	3,204.00	227.45
IMRF - Employer Cost	549.75	478.00	(71.75)	3,877.14	4,302.00	424.86
Workers' Compensation Ins.	169.94	241.00	71.06	1,153.51	2,169.00	1,015.49
Unemployment Insurance	6.03	181.00	174.97	1,427.13	1,629.00	201.87
Employee Health/Life Insurance	1,243.20	1,137.00	(106.20)	11,287.80	10,233.00	(1,054.80)
Professional Services	31,086.94	23,514.00	(7,572.94)	318,202.40	211,626.00	(106,576.40)
Total Physical Therapy	39,148.05	30,059.00	(9,089.05)	379,108.89	270,531.00	(108,577.89)
Occupational Therapy						
Reg. Full-Time Employees	2,888.34	2,003.00	(885.34)	20,027.95	18,027.00	(2,000.95)
Overtime		21.00	21.00		189.00	189.00
TOPS - Balances	61.87	11.00	(50.87)	129.96	99.00	(30.96)
TOPS - FICA	4.73	1.00	(3.73)	9.94	9.00	(0.94)
Social Security - Employer	219.66	154.00	(65.66)	1,520.89	1,386.00	(134.89)
IMRF - Employer Cost	285.00	206.00	(79.00)	1,981.19	1,854.00	(127.19)
Workers' Compensation Ins.	86.35	121.00	34.65	569.37	1,089.00	519.63
Unemployment Insurance	3.00	92.00	89.00	714.90	828.00	113.10
Employee Health/Life Insurance	621.60	569.00	(52.60)	5,627.40	5,121.00	(506.40)
Professional Services	21,489.06	23,105.00	1,615.94	250,412.42	207,945.00	(42,467.42)
Total Occupational Therapy	25,659.61	26,283.00	623.39	280,994.02	236,547.00	(44,447.02)
Speech Therapy						
Professional Services	12,218.98	7,705.00	(4,513.98)	101,893.13	69,345.00	(32,548.13)
Total Speech Therapy	12,218.98	7,705.00	(4,513.98)	101,893.13	69,345.00	(32,548.13)
Respiratory Therapy						
Professional Services	9,240.00	8,000.00	(1,240.00)	82,582.50	72,000.00	(10,582.50)
Total Respiratory Therapy	9,240.00	8,000.00	(1,240.00)	82,582.50	72,000.00	(10,582.50)
Total This Department	21,458.98	15,705.00	(5,753.98)	184,475.63	141,345.00	(43,130.63)
Food Services						
Reg. Full-Time Employees	36,402.82	52,089.00	15,686.18	292,294.16	468,801.00	176,506.84
Reg. Part-Time Employees	1,249.95	3,648.00	2,398.05	10,139.10	32,832.00	22,692.90
Overtime	4,151.30	1,513.00	(2,638.30)	32,242.46	13,617.00	(18,625.46)
TOPS - Balances	2,697.17		(2,697.17)	(550.85)		550.85
TOPS - FICA	206.34		(206.34)	(42.14)		42.14
Social Security - Employer	3,154.73	4,333.00	1,178.27	25,239.53	38,997.00	13,757.47
IMRF - Employer Cost	4,040.13	5,809.00	1,768.87	32,787.61	52,281.00	19,493.39
Workers' Compensation Insurance	1,125.82	3,418.00	2,292.18	9,042.86	30,762.00	21,719.14
Unemployment Insurance	810.01	2,695.00	1,884.99	15,363.09	24,255.00	8,891.91
Employee Health/Life Insurance	6,810.60	6,997.00	186.40	66,088.10	62,973.00	(3,115.10)
Books, Periodicals & Manuals				208.58		(208.58)
Food		32,817.00	32,817.00	283,012.87	295,353.00	12,340.13
Guest Meal Expense				306.00		(306.00)
Non-Food Supply				2,297.67		(2,297.67)
Nutritional Supplements	523.37	3,211.00	2,687.63	25,502.27	28,899.00	3,396.73
Equipment < \$2,500				1,432.88		(1,432.88)
Operational Supplies	20.00	3,854.00	3,834.00	29,413.64	34,686.00	5,272.36
Professional Services	61,500.00	3,615.00	(57,885.00)	247,003.16	32,535.00	(214,468.16)
Job Required Travel Expense				21.84		(21.84)
Equipment Rentals		378.00	378.00	2,861.65	3,402.00	540.35
Dues & Licenses		12.00	12.00	80.00	108.00	28.00
Conferences & Training	45.00		(45.00)	225.00		(225.00)
Kitchen/ Laundry		3,846.00	3,846.00	10.00	34,614.00	34,604.00
Total Food Services	122,737.24	128,235.00	5,497.76	1,074,979.48	1,154,115.00	79,135.52

Champaign County Nursing Home
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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Barber & Beauty						
Reg. Full-Time Employees	5,600.56	4,010.00	(1,590.56)	40,199.20	36,090.00	(4,109.20)
TOPS - Balances	164.69		(164.69)	864.93		(864.93)
TOPS - FICA	12.60		(12.60)	66.16		(66.16)
Social Security - Employer	384.95	271.00	(113.95)	2,740.88	2,439.00	(301.88)
IMRF - Employer Cost	499.45	364.00	(135.45)	3,569.96	3,276.00	(293.96)
Workers' Compensation Insurance	167.47	239.00	71.53	1,202.03	2,151.00	948.97
Unemployment Insurance	6.06	180.00	173.94	1,429.83	1,620.00	190.17
Employee Health/Life Insurance	1,243.20	1,213.00	(30.20)	11,254.80	10,917.00	(337.80)
Operational Supplies		70.00	70.00	806.29	630.00	(176.29)
Conferences & Training		25.00	25.00		225.00	225.00
Total Barber & Beauty	8,078.98	6,372.00	(1,706.98)	62,134.08	57,348.00	(4,786.08)
Adult Day Care						
Reg. Full-Time Employees	14,240.34	12,515.00	(1,725.34)	115,848.71	112,635.00	(3,213.71)
Temp. Salaries & Wages				2,584.32		(2,584.32)
Overtime	128.83	21.00	(107.83)	901.31	189.00	(712.31)
TOPS - Balances	48.19		(48.19)	(7,867.89)		7,867.89
Reg. Part-Time Employees				317.63		(317.63)
TOPS - FICA	3.69		(3.69)	(601.89)		601.89
Social Security - Employer	1,083.16	939.00	(144.16)	9,001.99	8,451.00	(550.99)
IMRF - Employer Cost	1,350.53	1,247.00	(103.53)	11,399.06	11,223.00	(176.06)
Workers' Compensation Insurance	425.80	748.00	322.20	3,550.70	6,732.00	3,181.30
Unemployment Insurance	116.05	556.00	439.95	2,968.73	5,004.00	2,035.27
Employee Health/Life Insurance	2,459.40	2,426.00	(33.40)	24,802.50	21,834.00	(2,968.50)
Books, Periodicals & Manuals		14.00	14.00		126.00	126.00
Gasoline & Oil	1,596.39	1,086.00	(510.39)	10,491.82	9,774.00	(717.82)
Equipment < \$2,500		18.00	18.00		162.00	162.00
Operational Supplies		23.00	23.00	1,118.83	207.00	(911.83)
Professional Services				116.00		(116.00)
Job Required Travel				282.80		(282.80)
Field Trips/Activities		11.00	11.00	190.87	99.00	(91.87)
Dues & Licenses				277.00		(277.00)
Conferences & Training	15.00		(15.00)	45.00		(45.00)
Furnishings, Office Equipment		3,846.00	3,846.00		34,614.00	34,614.00
Total Adult Day Care	21,467.38	23,450.00	1,982.62	175,427.49	211,050.00	35,622.51
Alzheimers and Related Disord						
Reg. Full-Time Employees	25,978.12	26,821.00	842.88	191,064.15	241,389.00	50,324.85
Overtime	8,596.03	12,047.00	3,450.97	77,340.22	108,423.00	31,082.78
TOPS - Balances	2,006.56	308.00	(1,698.56)	4,824.01	2,772.00	(2,052.01)
No Benefit Full-Time Employees	19,724.07	27,244.00	7,519.93	194,489.78	245,196.00	50,706.22
No Benefit Part-Time Employees	13,635.24	27,898.00	14,262.76	124,692.69	251,082.00	126,389.31
TOPS - FICA	153.51	24.00	(129.51)	369.04	216.00	(153.04)
Social Security - Employer	5,231.71	7,120.00	1,888.29	44,587.18	64,080.00	19,492.82
IMRF - Employer Cost	7,098.22	9,545.00	2,446.78	58,406.42	85,905.00	27,498.58
Workers' Compensation Insurance	1,774.17	5,612.00	3,837.83	15,256.51	50,508.00	35,251.49
Unemployment Insurance	349.34	3,081.00	2,731.66	19,965.93	27,729.00	7,763.07
Employee Health/Life Insurance	4,306.20	4,500.00	193.80	38,970.30	40,500.00	1,529.70
Books, Periodicals & Manuals				233.10		(233.10)
Operational Supplies	(32.35)	1.00	33.35	226.44	9.00	(217.44)
Professional Services	87.26		(87.26)	698.08		(698.08)
Conferences & Training		9.00	9.00	169.00	81.00	(88.00)
ARD - Contract Nursing	2,021.44	11,538.00	9,516.56	47,783.61	103,842.00	56,058.39
Total Alzheimers and Related Disorders	90,929.52	135,748.00	44,818.48	819,076.46	1,221,732.00	402,655.54

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Champaign County Nursing Home
Actual vs Budget Statement of Operations

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Description	Actual	Budget	Variance	YTD Actual	YTD Budget	Variance
Total Expenses	1,299,762.63	1,241,589.00	(58,173.63)	11,585,734.06	11,174,301.00	(411,433.06)
Net Operating Income	(20,377.31)	(97,583.00)	77,205.69	(376,843.60)	(878,247.00)	501,403.40
NonOperating Income						
Local Taxes						
Current-Nursing Home Operating	91,949.17	79,877.00	12,072.17	827,544.10	718,893.00	108,651.10
Total Local Taxes	91,949.17	79,877.00	12,072.17	827,544.10	718,893.00	108,651.10
Miscellaneous NI Revenue						
Investment Interest	70.11	57.00	13.11	253.15	513.00	(259.85)
Restricted Donations	853.39	154.00	699.39	4,322.60	1,386.00	2,936.60
Total Miscellaneous NI Revenue	923.50	211.00	712.50	4,575.75	1,899.00	2,676.75
Total NonOperating Income	92,872.67	80,088.00	12,784.67	832,119.85	720,792.00	111,327.85
Net Income (Loss)	72,495.36	(17,495.00)	89,990.36	455,276.25	(157,455.00)	612,731.25

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Champaign County Nursing Home
Historical Statement of Operations

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Description	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	Total
Operating Income													
Miscellaneous Revenue													
Lunch Reimbursement				180		171	1,131	177	606	381	687	243	3,576
Late Charge, NSF Check Charge				1,648	2,476	1,059	1,116	629	1,967	1,600	144	377	11,017
Other Miscellaneous Revenue					10	118	22	2,558	2,646	120	130	130	5,735
Total Miscellaneous Revenue				1,828	2,486	1,348	2,270	3,364	5,219	2,102	962	750	20,329
Medicare A Revenue													
Medicare A				146,013	168,901	130,033	142,128	65,455	147,368	105,887	89,359	104,022	1,099,165
ARD - Medicare A				45,056	14,465	25,253	14,775	6,365	6,188	26,108	27,807	17,473	183,491
NH Pt_Care - Medicare Advantage/ H				56,134	58,715	52,895	60,857	88,782	122,857	80,510	98,815	69,404	688,968
ARD_Pt Care - Medicare Advantage/				20,635	3,520	7,040		9,929			1,280		42,404
Total Medicare A Revenue				267,837	245,602	215,221	217,759	170,531	276,413	212,504	217,261	190,899	2,014,028
Medicare B Revenue													
Medicare B				35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	25,164	312,906
Total Medicare B Revenue				35,157	37,756	45,663	29,316	31,074	37,491	34,479	36,806	25,164	312,906
Medicaid Revenue													
Medicaid Title XIX (IDHFS)				277,188	431,022	282,473	371,984	303,291	317,367	536,775	409,126	380,911	3,310,137
ARD - Medicaid Title XIX (IDHFS)				126,822	129,179	109,666	133,616	117,740	112,146	189,487	131,438	114,101	1,164,194
Patient Care-Hospice				39,930	30,703	35,788	24,840	21,221	17,701	25,486	12,787	14,458	222,913
ARD Patient Care - Hospice				16,047	10,482	9,447	8,023	6,843	11,381	31,568	13,906	15,178	122,875
Total Medicaid Revenue				459,986	601,386	437,374	538,463	449,094	458,595	783,316	567,257	524,649	4,820,120
Private Pay Revenue													
VA-Veterans Nursing Home Care				25,726	34,966	33,123	20,466	17,017	18,239	8,659	30,985	16,656	205,837
ARD - VA - Veterans Care				2,187	8,360							4,180	14,727
Nursing Home Patient Care - Private				355,996	199,863	311,187	292,298	342,531	311,779	64,161	291,855	332,676	2,502,344
Nursing Home Beauty Shop Revenue				3,074	3,429	3,092	3,112	3,345	3,291	3,185	3,367	3,326	29,221
Medical Supplies Revenue				6,717	4,748	7,767	8,541	8,098	7,518	591	5,658	6,232	55,869
Patient Transportation Charges				2,780	453	2,416	1,000	1,113	1,689	822	1,522	451	12,247
ARD Patient Care- Private Pay				97,132	106,824	126,489	134,677	145,532	170,276	(13,338)	123,333	149,702	1,040,628
Total Private Pay Revenue				493,612	358,642	484,074	460,093	517,636	512,792	64,079	456,721	513,223	3,860,873
Adult Day Care Revenue													
VA-Veterans Adult Daycare				3,572	4,270	5,586	5,658	6,054	4,592	6,726	8,899	7,447	52,804
IL Department Of Aging-Day Care Gra				10,258	7,283	6,821	9,215	13,184	13,376	13,243	13,811	13,010	100,199
Adult Day Care Charges-Private Pay				4,073	1,770	2,143	2,775	3,210	2,838	2,499	4,080	4,245	27,633

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Description	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	Total
Total Adult Day Care Revenue				17,903	13,323	14,550	17,648	22,448	20,805	22,468	26,789	24,701	180,636
Total Income				1,276,324	1,259,195	1,198,232	1,265,549	1,194,147	1,311,315	1,118,947	1,305,796	1,279,385	11,208,890

Operating Expenses**Administration**

Reg. Full-Time Employees				25,469	24,513	25,345	25,978	27,839	27,565	25,387	28,271	31,540	241,908
Temp. Salaries & Wages				1,852	1,884	2,353	3,351	1,894	1,126	935	1,380	1,393	16,168
Per Diem				180	225	225	135	180	180	135	225	180	1,665
Overtime				140	1,093	199	91	314	263	210	405	227	2,941
TOPS - Balances				(1,100)	1,674	626	1,568	350		1,241	(16)	527	4,869
TOPS - FICA				(84)	128	48	120	27		95	(1)	40	372
Social Security - Employer				1,963	1,992	2,041	2,138	2,179	2,151	1,909	2,176	2,437	18,987
IMRF - Employer Cost				2,429	2,376	2,491	2,643	2,706	2,661	2,373	2,670	2,714	23,063
Workers' Compensation Insurance				1,026	875	768	613	923	859	1,151	527	984	7,726
Unemployment Insurance				116	1,766	1,403	1,158	812	680	436	368	456	7,197
Employee Health/Life Insurance				4,292	4,249	4,381	3,655	4,276	4,408	4,276	4,276	3,655	37,469
Employee Development/Recognition				30		78	22	16		284	67	1,234	1,731
Employee Physicals/Lab				100	312	4,094	3,279	5,214	(400)	1,394	3,851	1,761	19,605
Stationary & Printing				212		47	716	254				405	1,633
Books, Periodicals & Manuals				69									69
Copier Supplies				518	536	548	731	914	366	586	748	391	5,337
Postage, UPS, Federal Express				391	667	534	827	453	955	545	461	1,149	5,985
Equipment < \$2,500						160	(37)						122
Operational Supplies				1,081	585	701	853	758	178	513	425	119	5,211
Audit & Accounting Fees				4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	37,611
Attorney Fees				3,281	1,862	7,323	8,064	4,933	8,690	1,752	(2,100)	2,567	36,369
Professional Services				41,722	40,781	38,590	37,939	37,523	38,034	44,245	45,787	54,654	379,276
Job Required Travel Expense				123	109	506	204	130	369	183	84	444	2,152
Insurance				23,167	23,167	23,167	23,167	23,167	23,167	23,567	23,167	23,167	208,903
Property Loss & Liability Claims							950		371			135	1,457
Computer Services				10,271	6,116	6,052	6,179	5,785	6,543	6,150	6,278	6,445	59,819
Telephone Services				1,872	1,255	1,280	1,705	1,314	1,701	1,360	1,746	1,212	13,444
Equipment Maintenance												4,963	4,963
Rental											166		166
Legal Notices, Advertising				3,008	2,866	4,892	2,918	4,867	5,483	5,338	3,543	2,477	35,393
Photocopy Services				1,591	1,025	1,774	1,075	1,025	1,000	2,249	1,500	1,500	12,738
Public Relations				70	(55)	5	10	221	248	76	229		803
Dues & Licenses				1,725	1,725	1,675	1,625	1,625	1,625	1,625	1,625	1,625	14,876
Conferences & Training				99	1,029	1,228	(137)	1,662	1,502	745	442	254	6,823
Finance Charges, Bank Fees								1					1
Cable/Satellite TV Expense				2,534	2,534	2,235	2,235	2,235	2,235	2,235	2,235	2,235	20,711

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Description	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	Total
IPA Licensing Fee				46,385	46,591	43,093	47,872	45,595	46,069	46,226	47,574	48,145	417,547
General Liability Claims											45,000		45,000
Furnishings, Office Equipment													
Depreciation Expense				60,971	60,693	62,193	62,472	61,920	61,608	61,608	61,200	60,597	553,263
Bad Debt Expense													
Miscellaneous Expense					11,412	9,163	6,030	6,048	7,741	53,909	9,381	(103,685)	
Interest-Tax Anticipation Notes Payabl											3,292	412	3,704
Interest- Bonds Payable				10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	91,999
Total Administration				249,903	258,385	263,618	264,550	261,561	261,778	307,140	311,382	170,757	2,349,074
Environmental Services													
Reg. Full-Time Employees				27,568	25,755	25,244	27,155	27,162	26,845	26,497	27,737	34,931	248,895
Reg. Part-Time Employees				766	709	738	796	818	847	746	837	935	7,192
Overtime				3,624	6,739	331	240	67	1,334		1,384	1,389	15,108
TOPS - Balances				1,584	1,274	877	1,787	701	(1,053)	2,115	(531)	547	7,300
TOPS- FICA				121	97	67	137	54	(81)	162	(41)	42	558
Social Security - Employer				2,392	2,486	1,966	2,105	2,094	2,192	2,047	2,226	2,798	20,306
IMRF - Employer Cost				3,218	3,228	2,547	2,714	2,719	2,814	2,688	2,892	3,514	26,335
Workers' Compensation Insurance				1,050	885	753	607	793	828	1,185	484	1,072	7,657
Unemployment Insurance				209	2,102	1,376	1,481	1,239	1,209	1,209	1,120	331	10,358
Employee Health/Life Insurance				7,450	7,450	7,647	7,449	7,449	7,647	7,449	7,449	7,449	67,440
Operational Supplies				4,662	5,616	4,078	4,716	3,796	4,913	4,531	4,869	4,765	41,947
Gas Service				11,372	18,339	20,970	18,818	16,584	4,037	9,910	11,387	10,698	122,116
Electric Service				15,517	11,077	13,640	14,346	17,378	21,238	29,483	29,046	28,044	179,769
Water Service				2,631	(766)	4,728	2,384	2,856	2,622	2,869	2,840	2,823	22,987
Pest Control Service				482	482	482	482	482	482	482	482	482	4,352
Waste Disposal & Recycling				5,036	2,738	3,766	3,159	3,294	3,031	2,722	4,057	3,124	30,925
Equipment Rentals				258	258	258	258	258	258	258	258	262	2,326
Conferences & Training						30							30
Sewer Service & Tax				1,300	2,751	1,311	1,337	1,219	1,419	1,592	1,594	1,581	14,104
Total Environmental Services				89,239	91,219	90,808	89,972	88,964	80,665	95,945	98,092	104,800	829,707
Laundry													
Reg. Full-Time Employees				9,465	9,158	9,382	9,989	9,786	9,707	8,970	10,533	12,970	89,961
Overtime				509	1,129		643		238		323	5	2,847
TOPS Balances				(494)	846	273	539	305	(535)	(165)	(213)	(88)	468
TOPS - FICA				(38)	65	21	41	23	(41)	(13)	(16)	(7)	36
Social Security - Employer				744	764	697	791	726	748	704	766	970	6,909
IMRF - Employer Cost				1,004	993	904	1,019	942	964	922	995	1,214	8,956
Workers' Compensation Insurance				336	324	261	203	305	290	413	170	388	2,690
Unemployment Insurance					668	485	567	498	479	372	366	30	3,465
Employee Health/Life Insurance				2,462	2,457	2,525	2,459	2,459	2,525	2,459	2,459	2,459	22,267

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Description	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	Total
Laundry Supplies				1,029		226	254	226	1,297	128	473		3,633
Linen & Bedding				222	1,210	1,792	415	1,254	579	815	3,060		9,346
Professional Services							421	1,754	(1,192)	(984)			
Laundry & Cleaning Service								88	421	1,572	462	1,109	3,652
Furnishings, Office Equipment													
Total Laundry				15,239	17,613	16,566	17,341	18,367	15,481	15,195	19,377	19,051	154,230
Maintenance													
Reg. Full-Time Employees				5,557	5,585	5,095	5,540	6,018	6,021	5,744	6,335	7,078	52,973
Overtime				63	573	197							833
TOPS - Balances				(120)	44	126	2,113	518	(756)	(169)	(208)	175	1,723
TOPS - FICA				(9)	3	10	162	40	(58)	(13)	(16)	13	132
Social Security - Employer				420	437	373	391	426	442	406	448	508	3,851
IMRF - Employer Cost				564	568	485	503	553	573	528	582	661	5,017
Workers' Compensation Insurance				208	190	147	115	172	180	254	108	212	1,584
Unemployment Insurance				174	331	274	305	305	317	305	234	8	2,255
Employee Health/Life Insurance				622	1,865	1,903	1,865	1,865	1,914	1,865	1,865	1,865	15,628
Gasoline & Oil				1,365		15							1,381
Ground Supplies				258	26		17			116	50		467
Maintenance Supplies				2,144	2,508	1,339	1,330	3,663	804	3,747	1,142	2,587	19,264
Equipment < \$2,500							985						985
Operational Supplies					45	16							62
Professional Services				(653)	1,003								350
Automobile Maintenance				1,227	764	128	1,195	1,319	1,559	1,431	496	388	8,508
Equipment Maintenance				673	1,765	4,225	6,024	1,082	1,197	5,972	3,358	1,187	25,482
Equipment Rentals				262	4	9	9	9	9	9	4	4	320
Nursing Home Building Repair/Mainte				6,318	1,718	9,740	6,005	8,336	5,155	7,340	8,609	8,949	62,170
Landscaping Services										500			500
Parking Lot/Sidewalk Maintenance				1,500	5,200	5,167	1,700				117		13,684
Nursing Home Building Construction/I													
Total Maintenance				20,574	22,631	29,249	28,258	24,304	17,357	28,035	23,124	23,635	217,167
Nursing Services													
Reg. Full-Time Employees				124,975	114,312	116,157	131,433	136,769	135,773	131,508	137,946	158,734	1,187,606
Reg. Part-Time Employees				5,299	4,239	3,687	4,566	3,945	3,437	4,148	4,532	4,191	38,044
Temp. Salaries & Wages				14,897	15,079	9,722	9,777	11,149	16,057	10,926	12,142	14,008	113,757
Overtime				59,507	75,128	28,578	26,220	27,500	42,909	26,499	46,058	39,008	371,408
TOPS - Balances				912	1,132	3,302	5,816	3,945	(6,042)	1,107	3,758	5,655	19,586
No Benefit Full-Time Employees				71,239	61,996	55,680	61,488	64,172	61,591	61,452	59,748	65,349	562,715
No Benefit Part-Time Employees				17,794	23,177	26,352	29,650	27,915	28,814	32,549	36,110	47,952	270,315
TOPS - FICA				70	87	253	445	302	(462)	85	287	433	1,498
Social Security - Employer				22,083	22,059	17,940	19,678	20,307	21,806	20,349	21,881	24,963	191,066

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Description	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	Total
IMRF - Employer Cost				27,870	26,450	22,092	24,417	25,137	26,573	25,230	26,950	30,376	235,094
Workers' Compensation Insurance				8,716	7,335	6,289	5,010	6,901	7,329	10,575	4,123	8,678	64,956
Unemployment Insurance				2,046	19,086	12,058	11,513	7,973	6,665	5,221	4,062	2,576	71,200
Employee Health/Life Insurance				21,821	22,439	23,638	23,654	23,654	23,646	20,552	22,417	22,417	204,237
Stocked Drugs				2,460	985	2,470	1,969	1,840	1,335	2,396	1,624	2,393	17,473
Pharmacy Charges-Public Aid				1,082	2,278	1,645	1,931	1,775	1,642	2,247	2,747	2,214	17,562
Oxygen				3,808	1,576	5,424	4,040	3,148	3,294	3,757	2,850	2,792	30,691
Incontinence Supplies				11,735	7,767	11,821	8,435	8,276	11,164	7,426	11,545	9,276	87,445
Pharmacy Charges - Insurance				6,385	10,492	12,466	3,530	8,428	6,181	5,003	8,326	3,314	64,125
Equipment < \$2,500				2,471	328	2,414	2,053	1,256	3,658	458	1,689	885	15,211
Operational Supplies				9,278	17,837	19,899	14,165	15,209	15,601	15,426	22,117	13,071	142,601
Pharmacy Charges-Medicare				8,754	12,236	9,250	9,401	9,858	10,869	13,072	10,251	11,144	94,833
Medical/Dental/Mental Health				3,400	3,600	3,600	3,600	3,400	3,400	3,400	3,400	3,400	31,200
Professional Services				30,149	28,388	34,549	35,432	29,140	27,219	33,042	39,185	34,111	291,216
Job Require Travel						195							195
Laboratory Fees				3,770	2,795	2,369	2,051	2,760	2,051	1,466	318	3,703	21,283
Equipment Rentals				3,077	5,437	3,567	2,749	4,045	1,990	2,402	2,313	3,423	29,001
Dues & Licenses							150						150
Conferences & Training				120		120	1,035					175	1,450
Contract Nursing Services				45,410	33,095	32,154	84,875	57,819	57,052	71,976	51,288	76,027	509,695
Medicare Medical Services				2,022	4,038	720	1,665	7,470	3,516	2,031	1,007	5,648	28,116
Furnishings, Office Equipment Medical/ Health Equipment													
Total Nursing Services				511,150	523,369	468,410	530,748	514,093	517,066	514,302	538,675	595,915	4,713,729
Activities													
Reg. Full-Time Employees				12,573	12,951	10,365	12,656	12,512	12,798	10,317	13,278	16,976	114,426
Overtime				6	40	103	7	63	4	84	133	147	587
TOPS - Balances				(799)	(921)	(519)	46	(461)	(128)	15	307	710	(1,750)
TOPS - FICA				(61)	(70)	(40)	4	(35)	(10)	1	23	54	(134)
Social Security - Employer				897	917	751	917	921	953	776	964	1,266	8,362
IMRF - Employer Cost				1,206	1,192	974	1,182	1,196	1,259	986	1,253	1,480	10,728
Workers' Compensation Insurance				477	426	322	237	364	211	477	229	508	3,249
Unemployment Insurance				146	803	544	678	620	456	255	351	482	4,336
Employee Health/Life Insurance				3,687	3,687	3,785	3,065	4,279	4,389	3,687	1,200	3,065	30,843
Books, Periodicals & Manuals											60		60
Operational Supplies				244	741	1,064	166	478	507	1,099	377	208	4,883
Professional Services				125	125	125	125	125	124		125	130	1,003
Job Required Travel									58	13			71
Conferences & Training						30							30
Total Activities				18,500	19,891	17,504	19,083	20,061	20,621	17,708	18,302	25,024	176,695

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Description	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	Total
Social Services													
Reg. Full-Time Employees				10,896	10,736	9,670	6,956	6,838	7,048	7,018	13,089	14,106	86,359
Overtime				84	602	29	76	73	59	52	35	19	1,029
TOPS - Balances				575	(957)	401	562	170	(626)	389	523	(440)	597
TOPS - FICA				(33)	3	31	43	13	(48)	30	40	(34)	46
Social Security - Employer				823	848	728	524	514	536	527	989	1,062	6,551
IMRF - Employer Cost				1,107	1,102	941	676	668	706	673	1,287	1,379	8,540
Workers' Compensation Insurance				413	354	340	47	193	383	210	450	422	2,813
Unemployment Insurance					862	353	370	356	305	246	388	293	3,173
Employee Health/Life Insurance				2,442	2,442	1,912	1,846	1,846	1,912	1,846	1,846	1,846	17,941
Operational Supplies					125	(125)							
Professional Services				125	125	125	125	125	6,851	9,921	12,047	12,447	41,889
Total Social Services				16,433	16,243	14,405	11,226	10,796	17,126	20,912	30,696	31,100	168,937
Physical Therapy													
Reg. Full-Time Employees				4,351	4,098	3,940	4,153	4,331	4,301	4,022	4,693	5,684	39,573
Overtime				8	610	4		4			4	5	635
TOPS - Balances				(42)	351	(14)	87	24	(1,093)	386	298	(18)	(22)
TOPS - FICA				(3)	27	(1)	7	2	(84)	30	23	(1)	(2)
Social Security - Employer				323	348	291	306	320	322	305	338	424	2,977
IMRF - Employer Cost				435	452	377	395	415	408	406	440	550	3,877
Workers' Compensation Ins.				165	167	59	139	124	129	124	78	170	1,154
Unemployment Insurance					308	204	226	218	222	164	79	6	1,427
Employee Health/Life Insurance				1,243	1,243	1,309	1,243	1,243	1,276	1,243	1,243	1,243	11,288
Professional Services				36,324	37,772	35,268	34,054	33,996	37,546	36,263	35,893	31,087	318,202
Total Physical Therapy				42,804	45,374	41,437	40,610	40,677	43,029	42,941	43,090	39,148	379,109
Occupational Therapy													
Reg. Full-Time Employees				2,165	2,263	1,968	2,066	2,165	2,165	1,968	2,380	2,888	20,028
TOPS - Balances				(324)	(10)	227	(103)	30	64	94	89	62	130
TOPS - FICA				(25)	(1)	17	(8)	2	5	7	7	5	10
Social Security - Employer				164	172	149	157	164	165	157	173	220	1,521
IMRF - Employer Cost				222	223	194	202	213	214	203	225	285	1,981
Workers' Compensation Ins.				82	46	29	69	62	65	62	68	86	569
Unemployment Insurance					151	103	114	111	114	103	14	3	715
Employee Health/Life Insurance				622	622	638	622	622	638	622	622	622	5,627
Professional Services				30,235	34,101	30,274	26,596	25,275	27,969	27,526	26,949	21,489	250,412
Total Occupational Therapy				33,140	37,567	33,600	29,716	28,643	31,399	30,743	30,527	25,660	280,994
Speech Therapy													
Professional Services				9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	12,219	101,893

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Description	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	Total
Total Speech Therapy				9,543	10,714	9,459	11,436	12,584	12,197	11,165	12,577	12,219	101,893
Respiratory Therapy													
Professional Services				9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	9,240	82,583
Total Respiratory Therapy				9,226	9,199	8,525	9,199	9,171	9,419	8,773	9,831	9,240	82,583
Total This Department				18,769	19,913	17,984	20,635	21,755	21,615	19,938	22,408	21,459	184,476
Food Services													
Reg. Full-Time Employees				24,375	28,723	29,998	33,630	32,594	34,247	33,323	39,000	36,403	292,294
Reg. Part-Time Employees					63	709	1,114	2,381	1,176	1,875	1,571	1,250	10,139
Overtime				4,675	5,538	1,070	1,559	2,836	4,715	2,472	5,226	4,151	32,242
TOPS - Balances				646	210	32	2,227	(908)	(192)	(8,227)	2,963	2,697	(551)
TOPS - FICA				49	16	2	170	(69)	(15)	(629)	227	206	(42)
Social Security - Employer				2,199	2,598	2,403	2,732	2,840	3,042	2,878	3,393	3,155	25,240
IMRF - Employer Cost				2,955	3,375	3,118	3,524	3,687	3,994	3,691	4,405	4,040	32,788
Workers' Compensation Insurance				885	1,021	396	1,296	994	1,059	1,069	1,197	1,126	9,043
Unemployment Insurance				716	1,911	1,687	1,895	1,952	1,831	1,763	2,798	810	15,363
Employee Health/Life Insurance				5,594	6,189	6,992	8,648	8,673	7,694	7,432	8,054	6,811	66,088
Books, Periodicals & Manuals								209					209
Food				49,016	43,855	40,960	34,606	46,275	53,740	14,529	32		283,013
Guest Meal Expense											306		306
Non-Food Supply							1,039	(103)	975	386			2,298
Nutritional Supplements				2,538	4,239	3,072	2,642	3,444	4,886	1,206	2,951	523	25,502
Equipment < \$2,500						173		76		1,184			1,433
Operational Supplies				5,484	6,881	6,007	2,755	4,128	3,705	433		20	29,414
Professional Services				22,810	13,939	4,724	11,630	9,819	14,582	47,371	60,627	61,500	247,003
Job Required Travel Expense									7	15			22
Equipment Rentals				715	405	405	405	405	405	405	(283)		2,862
Dues & Licenses							80						80
Conferences & Training						60	(15)	30	75	15	15	45	225
Kitchen/ Laundry										10			10
Total Food Services				122,660	118,964	101,807	109,938	119,263	135,928	111,202	132,481	122,737	1,074,979
Barber & Beauty													
Reg. Full-Time Employees				6,611	2,328	3,973	7,244	1,297	4,370	2,980	5,796	5,601	40,199
TOPS - Balances				(2,389)	2,225	285	(2,510)	3,256	(557)	369	22	165	865
TOPS - FICA				(11)	(1)	22	43	14	(43)	28	2	13	66
Social Security - Employer				297	320	278	283	289	309	276	305	385	2,741
IMRF - Employer Cost				400	415	360	365	375	402	358	396	499	3,570
Workers' Compensation Insurance				166	152	59	139	125	131	125	138	167	1,202
Unemployment Insurance					301	206	228	220	229	209	31	6	1,430
Employee Health/Life Insurance				1,243	1,243	33	1,243	1,243	2,519	1,243	1,243	1,243	11,255

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08/31/14

Champaign County Nursing Home
Historical Statement of Operations

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Description	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	Total
Operational Supplies				229			229	13	152	183			806
Total Barber & Beauty				6,316	7,212	5,215	7,036	7,049	7,375	5,739	8,114	8,079	62,134
Adult Day Care													
Reg. Full-Time Employees				12,615	12,798	10,856	19,976	10,168	11,596	11,587	12,012	14,240	115,849
Temp. Salaries & Wages							695	1,202	688				2,584
Overtime				183	59	136	56	139	32	97	70	129	901
TOPS - Balances				(985)	(600)	365	(5,440)	(136)	(487)	(29)	(606)	48	(7,868)
Reg. Part-Time Employees									318				318
TOPS - FICA				(75)	(46)	28	(416)	(10)	(37)	(2)	(46)	4	(602)
Social Security - Employer				961	962	823	1,568	864	957	848	937	1,083	9,002
IMRF - Employer Cost				1,292	1,239	1,066	1,957	1,002	1,176	1,099	1,217	1,351	11,399
Workers' Compensation Insurance				475	427	168	649	322	377	335	371	426	3,551
Unemployment Insurance				265	771	580	999	523	459	311	(1,056)	116	2,969
Employee Health/Life Insurance				3,081	3,081	3,164	3,081	3,081	3,180	1,216	2,459	2,459	24,803
Gasoline & Oil				314	961	1,045	1,169	1,211	1,406	1,431	1,358	1,596	10,492
Operational Supplies				456	(110)	396	(56)	165	180		87		1,119
Professional Services									46		70		116
Job Required Travel								195		88			283
Field Trips/Activities						12	65	75		39			191
Dues & Licenses										22	255		277
Conferences & Training						30						15	45
Total Adult Day Care				18,583	19,543	18,670	24,303	18,800	19,891	17,041	17,129	21,467	175,427
Alzheimers and Related Disord													
Reg. Full-Time Employees				20,160	21,601	19,817	19,285	20,367	21,358	19,682	22,816	25,978	191,064
Overtime				12,787	14,469	6,152	6,049	4,843	8,343	6,188	9,913	8,596	77,340
TOPS - Balances				72	2,050	(131)	758	27	(336)	1,114	(736)	2,007	4,824
No Benefit Full-Time Employees				27,237	23,091	22,762	22,864	19,039	19,884	18,424	21,463	19,724	194,490
No Benefit Part-Time Employees				13,494	14,731	13,202	16,147	13,532	14,754	13,192	12,005	13,635	124,693
TOPS - FICA				5	157	(10)	58	2	(26)	85	(56)	154	369
Social Security - Employer				5,581	5,583	4,684	4,865	4,374	4,896	4,421	4,950	5,232	44,587
IMRF - Employer Cost				7,507	7,251	6,070	6,273	5,678	6,426	5,669	6,434	7,098	58,406
Workers' Compensation Insurance				2,225	2,047	838	2,053	1,428	1,674	1,560	1,657	1,774	15,257
Unemployment Insurance				892	4,733	3,214	3,085	2,459	2,299	1,797	1,136	349	19,966
Employee Health/Life Insurance				4,306	4,306	4,389	4,928	4,928	5,060	2,441	4,306	4,306	38,970
Books, Periodicals & Manuals								233					233
Operational Supplies				39			72		44	104		(32)	226
Professional Services				87	87		175			175	87	87	698
Conferences & Training								99	70				169
ARD - Contract Nursing				7,247	5,680	6,626	15,431	8,688	583	1,155	351	2,021	47,784
Total Alzheimers and Related Disorde				101,641	105,787	87,614	102,043	85,698	85,029	76,008	84,327	90,930	819,076

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Champaign County Nursing Home Historical Statement of Operations												9	
08/31/14 Description	09/13	10/13	11/13	12/13	01/14	02/14	03/14	04/14	05/14	06/14	07/14	08/14	Total
Total Expenses				1,264,950	1,303,712	1,206,888	1,295,460	1,260,030	1,274,361	1,302,848	1,377,724	1,299,763	11,585,734
Net Operating Income				11,374	(44,517)	(8,656)	(29,911)	(65,883)	36,955	(183,900)	(71,928)	(20,377)	(376,844)
NonOperating Income													
Local Taxes													
Current-Nursing Home Operating				91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	91,949	827,544
Total Local Taxes				91,951	91,949	91,947	91,951	91,949	91,949	91,949	91,949	91,949	827,544
Miscellaneous NI Revenue													
Investment Interest				25	36	23	16	25	15	18	25	70	253
Restricted Donations				481	75		1,430	290	313	740	140	853	4,323
Total Miscellaneous NI Revenue				506	111	23	1,446	315	328	758	165	924	4,576
Total NonOperating Income				92,457	92,060	91,970	93,398	92,264	92,277	92,707	92,114	92,873	832,120
Net Income (Loss)				103,831	47,544	83,314	63,487	26,381	129,231	(91,193)	20,187	72,495	455,276

ASSETS**Current Assets****Cash**

Cash	\$781,117.24
Petty Cash	\$300.00
Total Cash	<u>\$781,417.24</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Private Pay	\$1,387,728.66
Accts Rec-Nursing Home Med Adv/ HMO/ Ins	\$689,954.32
Total Rec., Net of Uncollectible Amounts	<u>\$2,077,682.98</u>

Rec., Net of Uncollectible Amounts

Accts Rec-Nursing Home Hospice	\$172,188.93
Allowance for Uncollectible Accts-Private Pay	(\$42,520.00)
Allowance for Uncollectible Accts-Patient Care P	(\$35,031.77)
Allowance for Uncollectible Accts-Patient Care H	(\$3,258.00)
Total Rec., Net of Uncollectible Amounts	<u>\$91,379.16</u>

Accrued Interest

Property Tax Revenue Receivable	\$234,410.22
Total Accrued Interest	<u>\$234,410.22</u>

Intergvt. Rec., Net of Uncollectibl

Due from Collector Funds	\$985.42
Due from Other Governmental Units	\$923,259.58
Due from IL Public Aid	\$605,634.45
Due from IL Department of Aging-Title XX	\$52,272.75
Due from US Treasury-Medicare	\$417,031.96
Due From VA-Adult Daycare	\$25,691.48
Due From VA-Nursing Home Care	\$94,954.83
Allowance for Uncollectible Accts-IPA	(\$63,244.00)
Allow For Uncollectible Accts-IL Dept Of Aging	(\$1,630.00)
Allowance for Uncollectible Accts-Medicare	(\$26,119.00)
Allowance For Uncollectible Accts-VA Adult Day C	(\$362.00)
Allowance for Uncollectible Accts-VA Veterans Nu	(\$1,734.00)
Total Intergvt. Rec., Net of Uncollectibl	<u>\$2,026,741.47</u>

Prepaid Expenses

Prepaid Expenses	\$46,947.39
Stores Inventory	\$11,739.41
Total Prepaid Expenses	<u>\$58,686.80</u>

Long-Term Investments

Patient Trust Cash, Invested	\$21,346.19
Total Long-Term Investments	<u>\$21,346.19</u>
Total Current Assets	<u>\$5,291,664.06</u>

Fixed Assets

Nursing Home Buildings	\$23,291,270.61
Improvements not Buildings	\$469,743.52
Equipment, Furniture & Autos	\$1,428,674.45
Construction in Progress	\$0.00
Accumulated Depreciation-Land Improvements	(\$281,782.72)
Accumulated Depreciation-Equipment, Furniture, &	(\$969,885.84)
Accumulated Depreciation-Buildings	(\$4,406,900.40)
Total Fixed Assets	\$19,531,119.62
Total ASSETS	\$24,822,783.68

LIABILITIES & EQUITY**Current Liabilities**

A/R Refunds	\$0.00
Accounts Payable	\$2,027,900.36
Salaries & Wages Payable	\$233,946.19
Interest Payable - Bonds	\$30,666.21
Due To Accounts Payable Fund	(\$131.27)
Tax Anticipation Notes Payable	\$163,161.82
Notes Payable	\$438,053.10
Total Current Liabilities	\$2,893,596.41

Non-Current Liabilities

Nursing Home Patient Trust Fund	\$21,346.19
Bonds Payable	\$2,885,000.00
Accrued Compensated Absences	\$349,409.17
Total Non-Current Liabilities	\$3,255,755.36
Total Current Liabilities	\$6,149,351.77

Equity

Revenues	\$0.00
Retained Earnings-Unreserved	\$18,218,155.66
Year To Date Earnings	\$0.00
Contributed Capital	\$0.00
Year To Date Earnings	\$455,276.25
Total Equity	\$18,673,431.91
Total LIABILITIES & EQUITY	\$24,822,783.68

Champaign County Nursing Home
Statement of Cash Flows (Indirect Method)
9 Months
November 30, 2013 through August 31, 2014

CASH FLOW FROM OPERATING ACTIVITIES:

Net Income (Loss) - YTD	\$ 455,276
Depreciation Expense	553,263
(Incr.)/Decr. in Accounts Receivable	(975,911)
(Incr.)/Decr. in Prepaid Expenses	(47,170)
(Incr.)/Decr. in Inventory	(463)
(Incr.)/Decr. in Patient Trust	(12,382)
Incr./(Decr.) in Accounts Payable	381,730
Incr./(Decr.) in Salaries and Wages Payable	76,565
Incr./(Decr.) in Interest Payable	(34,379)
Incr./(Decr.) in Accrued Com. Absences	35,438
Incr./(Decr.) in Other Liabilities	12,251
Net Cash Provided by Operating Activities	444,218

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Equipment	(73,453)
Improvements / (CIP)	(7,690)
Net Cash Provided by Investing Activities	(81,143)

CASH FLOW FROM FINANCING ACTIVITIES:

Increase in Tax Anticipation Note	163,172
Notes Payable - Medicaid	438,053
(Decrease) Due to General Corp. Fund	-
(Decrease) in Bonds Payable	(180,000)
Increase in Equity Adjustment	(369,676)
Net Cash Provided by Financing Activities	51,549

Total Cash Flow	414,624
Beginning Cash Flow - 11/30/2013	366,793
ENDING CASH - 8/31/2014	\$ 781,417

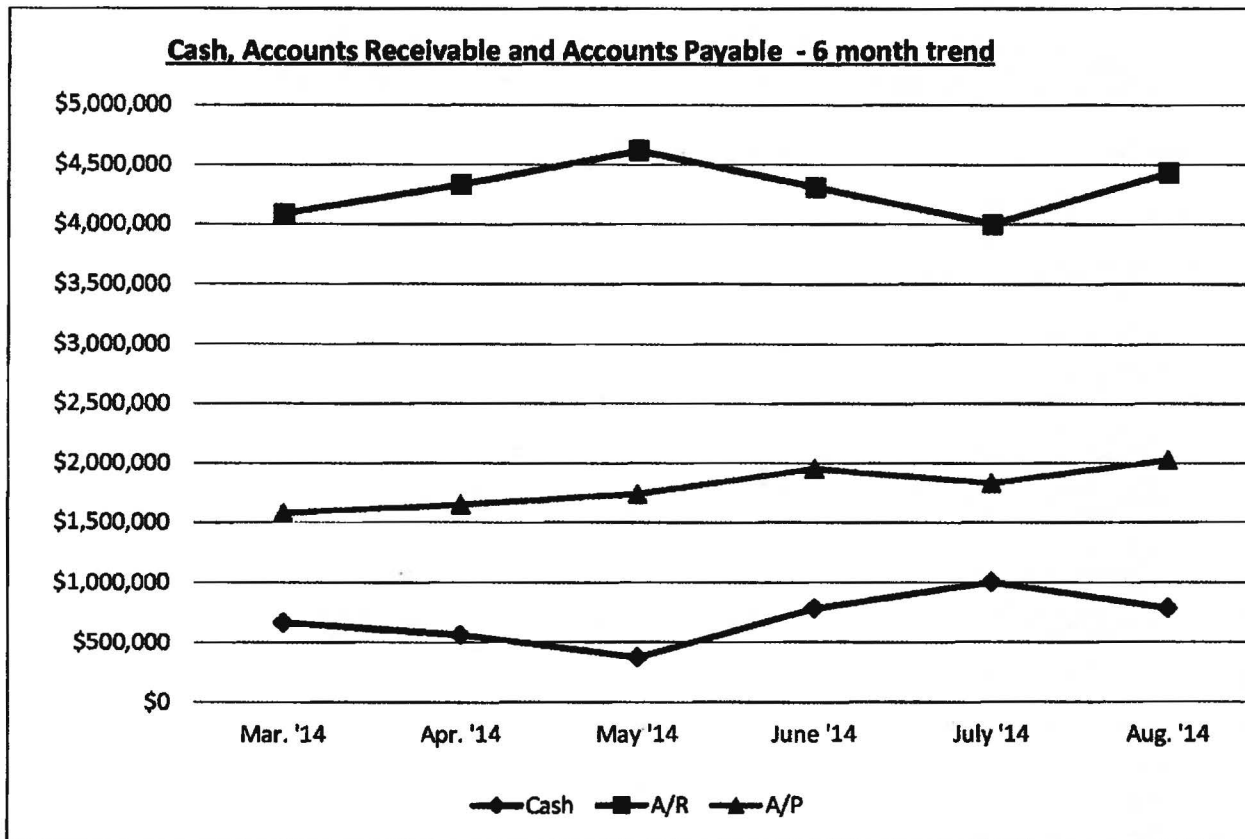
Champaign County Nursing Home
Monthly Statements of Cash Flow (Indirect Method)
March 31, 2014 through August 31, 2014

	<u>Mar. '14</u>	<u>Apr. '14</u>	<u>May '14</u>	<u>June '14</u>	<u>July '14</u>	<u>Aug. '14</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>						
Net Income (Loss) - Monthly	\$ 63,487	\$ 26,381	\$ 129,231	\$ (91,193)	\$ 20,187	\$ 72,495
Depreciation Expense	62,472	61,920	61,607	61,608	61,200	60,597
(Incr.)/Decr. in Accounts Receivable	(137,718)	(242,861)	(281,792)	303,327	307,375	(431,113)
(Incr.)/Decr. in Prepaid Expenses	16,283	(64,753)	(5,756)	16,284	16,283	10,452
(Incr.)/Decr. in Inventory	-	-	-	-	-	-
(Incr.)/Decr. in Patient Trust	(661)	1,303	(482)	(3,292)	(2,464)	(3,763)
Incr./(Decr.) in Accounts Payable	103,365	68,463	93,107	209,540	(119,831)	197,524
Incr./(Decr.) in Salaries and Wages Payable	46,330	38,798	(173,163)	13,129	72,807	32,198
Incr./(Decr.) in Interest Payable	10,222	10,222	10,222	(51,110)	10,222	10,222
Incr./(Decr.) in Accrued Com. Absences	11,330	5,111	(12,640)	(1,895)	6,083	12,967
Incr./(Decr.) in Other Liabilities	661	(1,303)	482	3,292	2,464	3,763
Net Cash Provided (Used) by Operating Activities	<u>175,771</u>	<u>(96,719)</u>	<u>(179,184)</u>	<u>459,690</u>	<u>374,326</u>	<u>(34,658)</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>						
Purchase of Equipment	(6,934)	(6,654)	(7,674)	(51,050)	-	-
Improvements / (CIP)	(2,547)	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	<u>(9,481)</u>	<u>(6,654)</u>	<u>(7,674)</u>	<u>(51,050)</u>	<u>-</u>	<u>-</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>						
Incr./(Decr.) in Tax Anticipation Note	-	-	-	-	(593,132)	(181,591)
Incr./(Decr.) Notes Payable - Medicaid	-	-	-	-	438,053	-
Incr./(Decr.) in Due to General Corp. Fund	-	-	-	-	-	-
Incr./(Decr.) in Bonds Payable	-	-	-	-	-	-
Incr./(Decr.) in Equity Adjustment	-	-	-	-	-	-
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(155,079)</u>	<u>(181,591)</u>
Total Cash Flow	166,290	(103,373)	(186,858)	408,640	219,247	(216,249)
Beginning Cash Balance (Prior Month's)	493,720	660,010	556,637	369,779	778,419	997,666
MONTH ENDING CASH BALANCE	<u>\$ 660,010</u>	<u>\$ 556,637</u>	<u>\$ 369,779</u>	<u>\$ 778,419</u>	<u>\$ 997,666</u>	<u>\$ 781,417</u>

**Champaign County Nursing Home
March 31, 2014 through August 31, 2014**

Key Balance Sheet Items Charted Below:

	<u>Mar. '14</u>	<u>Apr. '14</u>	<u>May '14</u>	<u>June '14</u>	<u>July '14</u>	<u>Aug. '14</u>
Cash	660,010	556,637	369,779	778,419	997,666	781,417
A/R	4,085,148	4,328,009	4,609,804	4,306,475	3,999,101	4,430,213
A/P	1,579,097	1,647,560	1,740,667	1,950,207	1,830,376	2,027,900



FUND 080 GENERAL CORPORATE

DEPARTMENT 127 VETERANS ASSISTNC COMSSN

INCREASED APPROPRIATIONS:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
080-127-533.54 ASSISTANCE TO VETERANS	80,000	82,000	83,000	1,000
TOTALS	80,000	82,000	83,000	1,000

INCREASED REVENUE BUDGET:

ACCT. NUMBER & TITLE	BEGINNING BUDGET AS OF 12/1	CURRENT BUDGET	BUDGET IF REQUEST IS APPROVED	INCREASE (DECREASE) REQUESTED
080-127-363.10 GIFTS AND DONATIONS	0	500	1,500	1,000
TOTALS	0	500	1,500	1,000

EXPLANATION: DONATION FROM VFW MENS AUXILIARY POST 630 TO BE USED FOR FOOD VOUCHERS.

DATE SUBMITTED: 9/16/2014 AUTHORIZED SIGNATURE: *[Signature]* ** PLEASE SIGN IN BLUE INK **

APPROVED BY BUDGET & FINANCE COMMITTEE: _____ DATE: _____

RESOLUTION NO.

RESOLUTION AMENDING THE SCHEDULE OF AUTHORIZED POSITIONS FOR THE
GENERAL CORPORATE FUND

WHEREAS, the Finance Committee of the Whole has received a recommendation in the FY2015 Budget Process for the creation of one full-time Desktop Support Technician position to be added to the IT Staffing Budget, said position to specifically provide additional support for the downtown Courthouse and Sheriff's Office operations; and

WHEREAS, in the interest of ensuring the creation of the new Desktop Support Technician Position, the Circuit Clerk has indicated that one half-time Deputy Clerk position within the Circuit Clerk's Staffing Budget which has been vacant for twenty months can be eliminated, and the Sheriff has indicated that one full-time Clerk position within the Sheriff's Staffing Budget which has been vacant for over two years can be eliminated; and

WHEREAS, pursuant to the above information, the Finance Committee of the Whole recommends to the County Board the following staffing budget changes to the General Corporate Fund Staffing Budget, to be effective on January 1, 2015:

- Elimination of one Part-Time Deputy Clerk position in the Circuit Clerk 080-030 Budget at a savings of \$12,382;
- Elimination of one Full-Time Clerk position in the Sheriff's 080-040 Budget at a savings of \$23,216; and
- Addition of one Full-Time Desktop Support Technician position in the IT 080-028 Budget at an annual cost of \$32,975;

NOW, THEREFORE, BE IT RESOLVED that the Champaign County Board approves the following changes to the General Corporate Fund Staffing Budget effective January 1, 2015:

- Elimination of one Part-Time Deputy Clerk position in the Circuit Clerk 080-030 Budget at a savings of \$12,382;
- Elimination of one Full-Time Clerk position in the Sheriff's 080-040 Budget at a savings of \$23,216; and
- Addition of one Full-Time Desktop Support Technician position in the IT 080-028 Budget at an annual cost of \$32,975.

PRESENTED, ADOPTED, APPROVED, AND RECORDED this 23rd day of October A.D. 2014.

Alan Kurtz, Chair
Champaign County Board

ATTEST: _____
Gordy Hulten, County Clerk
and ex-officio Clerk of the
Champaign County Board

CHAMPAIGN COUNTY BUDGET - SUMMARY TABLE

FY2015	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Joint Venture	TOTAL
Beginning Fund Balance	\$4,284,845	\$25,057,994	\$461,994	\$633,146	\$672,499	\$4,675,500	\$159,177	\$35,945,155
Revenues	\$35,588,094	\$59,789,798	\$1,633,632	\$300	\$16,573,928	\$8,868,776	\$553,394	\$123,007,922
Expenditures	\$35,588,094	\$61,406,065	\$1,633,963	\$255,000	\$16,914,119	\$8,577,215	\$521,535	\$124,895,991
Ending Fund Balance	\$4,284,845	\$23,441,727	\$461,663	\$378,446	\$332,308	\$4,967,061	\$191,036	\$34,057,086

FY2014	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Joint Venture	TOTAL
Beginning Fund Balance	\$6,040,570	\$30,399,051	\$1,733,007	\$957,845	-\$607,516	\$4,183,279	\$178,398	\$42,884,634
Revenues	\$35,419,171	\$56,263,254	\$1,755,276	\$355	\$17,369,621	\$8,296,943	\$600,387	\$119,705,007
Expenditures	\$37,174,896	\$61,604,311	\$3,026,289	\$325,054	\$16,089,606	\$7,804,722	\$619,608	\$126,644,486
Ending Fund Balance	\$4,284,845	\$25,057,994	\$461,994	\$633,146	\$672,499	\$4,675,500	\$159,177	\$35,945,155

FY2013	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Joint Venture	TOTAL
Beginning Fund Balance	\$4,391,213	\$29,665,456	\$1,740,689	\$1,003,623	-\$55,381	\$3,734,435	\$58,092	\$40,538,127
Revenues	\$34,330,895	\$53,503,405	\$1,617,045	\$365	\$14,942,083	\$7,228,623	\$548,938	\$112,171,354
Expenditures	\$32,681,538	\$52,769,810	\$1,624,727	\$46,143	\$15,494,218	\$6,779,779	\$428,632	\$109,824,847
Ending Fund Balance	\$6,040,570	\$30,399,051	\$1,733,007	\$936,485	-\$607,516	\$4,183,279	\$178,398	\$42,863,274

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
General Corporate Fund - 080				
Beginning Balance	\$4,391,213	\$6,040,570	\$6,040,570	\$4,284,845
Revenues	\$34,330,895	\$36,874,235	\$35,419,171	\$35,588,094
Expenditures	\$32,681,538	\$37,838,231	\$37,174,896	\$35,588,094
Ending Balance	\$6,040,570	\$5,076,574	\$4,284,845	\$4,284,845
<u>SPECIAL REVENUE FUNDS</u>				
Regional Planning Commission Fund - 075				
Beginning Balance	\$333,753	\$203,781	\$203,781	\$376,582
Revenues	\$10,461,594	\$14,888,747	\$10,721,211	\$13,471,452
Expenditures	\$10,591,566	\$14,885,147	\$10,548,410	\$13,466,483
Ending Balance	\$203,781	\$207,381	\$376,582	\$381,551
Tort Immunity Fund - 076				
Beginning Balance	-\$1,346,032	-\$1,576,984	-\$1,576,984	-\$1,778,796
Revenues	\$1,170,277	\$1,229,311	\$1,229,311	\$1,462,958
Expenditures	\$1,401,229	\$1,431,123	\$1,431,123	\$1,462,958
Ending Balance	-\$1,576,984	-\$1,778,796	-\$1,778,796	-\$1,778,796
County Highway Fund - 083				
Beginning Balance	\$571,239	\$890,898	\$890,898	\$713,511
Revenues	\$2,647,429	\$2,715,373	\$2,693,554	\$2,779,306
Expenditures	\$2,327,770	\$2,827,139	\$2,870,941	\$2,782,524
Ending Balance	\$890,898	\$779,132	\$713,511	\$710,293
County Bridge Fund - 084				
Beginning Balance	\$2,206,289	\$2,841,940	\$2,841,940	\$1,878,148
Revenues	\$1,105,742	\$1,096,242	\$1,097,208	\$1,138,166
Expenditures	\$470,091	\$1,567,000	\$2,061,000	\$1,138,166
Ending Balance	\$2,841,940	\$2,371,182	\$1,878,148	\$1,878,148
County Motor Fuel Tax Fund - 085				
Beginning Balance	\$4,262,732	\$3,889,860	\$3,889,860	\$2,265,703
Revenues	\$2,875,855	\$3,190,630	\$2,924,292	\$2,888,040
Expenditures	\$3,248,727	\$3,199,449	\$4,548,449	\$4,112,450
Ending Balance	\$3,889,860	\$3,881,041	\$2,265,703	\$1,041,293

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
Illinois Municipal Retirement Fund - 088				
Beginning Balance	\$1,395,125	\$1,330,314	\$1,330,314	\$914,036
Revenues	\$4,872,285	\$5,318,378	\$5,171,428	\$4,737,455
Expenditures	\$4,937,096	\$5,734,206	\$5,587,706	\$4,612,955
Ending Balance	\$1,330,314	\$914,486	\$914,036	\$1,038,536
County Public Health Fund - 089				
Beginning Balance	\$152,202	\$391,229	\$391,229	\$254,485
Revenues	\$1,586,676	\$1,441,159	\$1,285,483	\$1,443,244
Expenditures	\$1,347,649	\$1,437,260	\$1,422,227	\$1,414,605
Ending Balance	\$391,229	\$395,128	\$254,485	\$283,124
Mental Health Fund - 090				
Beginning Balance	\$2,146,114	\$2,064,619	\$2,064,619	\$1,894,140
Revenues	\$4,202,599	\$4,404,598	\$4,521,044	\$4,651,936
Expenditures	\$4,284,094	\$4,741,523	\$4,691,523	\$4,550,436
Ending Balance	\$2,064,619	\$1,727,694	\$1,894,140	\$1,995,640
Animal Control Fund - 091				
Beginning Balance	\$11,702	-\$26,973	-\$26,973	-\$53,438
Revenues	\$514,653	\$542,931	\$545,579	\$544,858
Expenditures	\$553,328	\$597,640	\$572,044	\$568,225
Ending Balance	-\$26,973	-\$81,682	-\$53,438	-\$76,805
Law Library Fund - 092				
Beginning Balance	\$62,076	\$36,449	\$36,449	\$41,225
Revenues	\$55,034	\$98,820	\$98,910	\$93,520
Expenditures	\$80,661	\$102,284	\$94,134	\$92,543
Ending Balance	\$36,449	\$32,985	\$41,225	\$42,202
Highway Federal Aid Match Fund - 103				
Beginning Balance	\$360,029	\$365,813	\$365,813	\$453,053
Revenues	\$5,784	\$86,526	\$87,240	\$90,418
Expenditures	\$0	\$10,000	\$0	\$400,000
Ending Balance	\$365,813	\$442,339	\$453,053	\$143,471

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
Head Start Fund - 104				
Beginning Balance	\$1,957,940	\$2,295,828	\$2,295,828	\$2,676,743
Revenues	\$6,967,576	\$7,866,795	\$7,164,808	\$7,564,395
Expenditures	\$6,629,688	\$7,860,649	\$6,783,893	\$7,557,630
Ending Balance	\$2,295,828	\$2,301,974	\$2,676,743	\$2,683,508
Capital Equipment Replacement Fund - 105				
Beginning Balance	\$732,509	\$541,749	\$541,749	\$752,024
Revenues	\$203,382	\$916,805	\$916,180	\$851,388
Expenditures	\$394,142	\$1,100,673	\$705,905	\$1,188,598
Ending Balance	\$541,749	\$357,881	\$752,024	\$414,814
Public Safety Sales Tax Fund - 106				
Beginning Balance	\$4,238,507	\$4,612,290	\$4,612,290	\$2,198,293
Revenues	\$5,004,904	\$5,088,203	\$5,008,219	\$4,687,898
Expenditures	\$4,631,121	\$7,611,882	\$7,422,216	\$4,653,515
Ending Balance	\$4,612,290	\$2,088,611	\$2,198,293	\$2,232,676
Geographic Information System Fund - 107				
Beginning Balance	\$291,461	\$290,553	\$290,553	\$265,656
Revenues	\$271,055	\$275,300	\$251,533	\$271,000
Expenditures	\$271,963	\$277,665	\$276,430	\$276,781
Ending Balance	\$290,553	\$288,188	\$265,656	\$259,875
Developmental Disability Fund - 108				
Beginning Balance	\$1,545,779	\$1,622,999	\$1,622,999	\$1,530,076
Revenues	\$3,493,242	\$3,535,482	\$3,535,482	\$3,483,279
Expenditures	\$3,416,022	\$3,829,856	\$3,628,405	\$3,483,279
Ending Balance	\$1,622,999	\$1,328,625	\$1,530,076	\$1,530,076
Social Security Fund - 188				
Beginning Balance	\$498,429	\$528,510	\$528,510	\$528,660
Revenues	\$2,738,736	\$3,277,115	\$3,184,562	\$3,027,465
Expenditures	\$2,708,655	\$3,275,815	\$3,184,412	\$3,027,215
Ending Balance	\$528,510	\$529,810	\$528,660	\$528,910

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
Economic Development Loan Fund - 475				
Beginning Balance	\$6,178,114	\$6,226,216	\$6,226,216	\$6,229,924
Revenues	\$171,075	\$464,000	\$273,500	\$366,500
Expenditures	\$122,973	\$447,500	\$269,792	\$355,292
Ending Balance	\$6,226,216	\$6,242,716	\$6,229,924	\$6,241,132
Working Cash Fund - 610				
Beginning Balance	\$377,714	\$377,714	\$377,714	\$377,714
Revenues	\$225	\$300	\$190	\$225
Expenditures	\$225	\$300	\$190	\$225
Ending Balance	\$377,714	\$377,714	\$377,714	\$377,714
County Clerk Death Certificate Surcharge Fund - 611				
Beginning Balance	\$0	\$0	\$0	\$0
Revenues	\$11,395	\$12,000	\$12,000	\$12,000
Expenditures	\$11,395	\$12,000	\$12,000	\$12,000
Ending Balance	\$0	\$0	\$0	\$0
Sheriff Drug Forfeitures - 612				
Beginning Balance	\$28,575	\$99,141	\$99,141	\$97,670
Revenues	\$90,556	\$27,122	\$10,024	\$25,020
Expenditures	\$19,990	\$27,200	\$11,495	\$26,000
Ending Balance	\$99,141	\$99,063	\$97,670	\$96,690
Court Automation Fund - 613				
Beginning Balance	\$92,776	-\$61,584	-\$61,584	-\$97,244
Revenues	\$213,058	\$368,317	\$297,766	\$330,800
Expenditures	\$367,418	\$366,759	\$333,426	\$269,003
Ending Balance	-\$61,584	-\$60,026	-\$97,244	-\$35,447
Recorder's Automation Fund - 614				
Beginning Balance	\$578,767	\$627,144	\$627,144	\$577,082
Revenues	\$277,906	\$212,441	\$156,433	\$156,200
Expenditures	\$229,529	\$219,248	\$206,495	\$174,466
Ending Balance	\$627,144	\$620,337	\$577,082	\$558,816

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
Child Support Service Fund - 617				
Beginning Balance	\$444,584	\$367,800	\$367,800	\$354,360
Revenues	\$31,406	\$40,650	\$40,650	\$50,000
Expenditures	\$108,190	\$54,090	\$54,090	\$40,650
Ending Balance	\$367,800	\$354,360	\$354,360	\$363,710
Probation Services Fund - 618				
Beginning Balance	\$721,486	\$833,342	\$833,342	\$933,419
Revenues	\$501,194	\$481,269	\$572,150	\$542,375
Expenditures	\$389,338	\$547,701	\$472,073	\$453,980
Ending Balance	\$833,342	\$766,910	\$933,419	\$1,021,814
Tax Sale Automation Fund - 619				
Beginning Balance	\$53,982	\$47,209	\$47,209	\$45,050
Revenues	\$25,517	\$36,565	\$29,115	\$29,865
Expenditures	\$32,290	\$43,835	\$31,274	\$40,478
Ending Balance	\$47,209	\$39,939	\$45,050	\$34,437
State's Attorney Drug Forfeitures Fund - 621				
Beginning Balance	\$19,818	\$34,490	\$34,490	\$27,281
Revenues	\$32,765	\$31,000	\$19,005	\$31,000
Expenditures	\$18,093	\$27,256	\$26,214	\$14,375
Ending Balance	\$34,490	\$38,234	\$27,281	\$43,906
Property Tax Interest Fee Fund - 627				
Beginning Balance	\$100,000	\$100,000	\$100,000	\$100,000
Revenues	\$50,047	\$72,100	\$54,100	\$55,000
Expenditures	\$50,047	\$72,100	\$54,100	\$55,000
Ending Balance	\$100,000	\$100,000	\$100,000	\$100,000
Election Assistance/Accessibility Grant Fund - 628				
Beginning Balance	\$5,180	\$5,183	\$5,183	\$5,184
Revenues	\$8,603	\$41,081	\$62,424	\$20,010
Expenditures	\$8,600	\$0	\$62,423	\$20,010
Ending Balance	\$5,183	\$46,264	\$5,184	\$5,184

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
County Historical Fund - 629				
Beginning Balance	\$8,513	\$8,518	\$8,518	\$8,528
Revenues	\$5	\$10	\$10	\$10
Expenditures	\$0	\$0	\$0	\$0
Ending Balance	\$8,518	\$8,528	\$8,528	\$8,538
ACCESS Initiative Fund - 641				
Beginning Balance	\$563,289	\$309,166	\$309,166	\$220,381
Revenues	\$1,193,824	\$1,037,782	\$1,164,136	\$814,665
Expenditures	\$1,447,947	\$1,035,775	\$1,252,921	\$1,035,046
Ending Balance	\$309,166	\$311,173	\$220,381	\$0
Jail Commissary Fund - 658				
Beginning Balance	\$341,643	\$298,072	\$298,072	\$332,726
Revenues	\$57,492	\$65,170	\$55,150	\$55,150
Expenditures	\$101,063	\$65,170	\$20,496	\$56,505
Ending Balance	\$298,072	\$298,072	\$332,726	\$331,371
County Jail Medical Costs Fund - 659				
Beginning Balance	\$15,560	\$219	\$219	\$14,340
Revenues	\$25,659	\$29,517	\$29,121	\$26,807
Expenditures	\$41,000	\$26,376	\$15,000	\$26,800
Ending Balance	\$219	\$3,360	\$14,340	\$14,347
USDA Revolving Loan fund - 474				
Beginning Balance	\$250,235	\$280,693	\$280,693	\$426,804
Revenues	\$31,186	\$67,100	\$153,886	\$157,600
Expenditures	\$728	\$60,000	\$7,775	\$28,500
Ending Balance	\$280,693	\$287,793	\$426,804	\$555,904
County Clerk Automation Fund - 670				
Beginning Balance	\$45,233	\$48,215	\$48,215	\$45,215
Revenues	\$28,088	\$32,000	\$29,000	\$32,000
Expenditures	\$25,106	\$32,000	\$32,000	\$32,000
Ending Balance	\$48,215	\$48,215	\$45,215	\$45,215
Court Document Storage Fund - 671				
Beginning Balance	\$192,245	\$134,640	\$134,640	\$43,552
Revenues	\$108,398	\$318,262	\$225,363	\$250,000
Expenditures	\$166,003	\$316,451	\$316,451	\$249,368
Ending Balance	\$134,640	\$136,451	\$43,552	\$44,184

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
Circuit Clerk Operations & Administration Fund - 630				
Beginning Balance	\$112,912	\$219,072	\$219,072	\$241,166
Revenues	\$142,642	\$189,583	\$184,024	\$175,100
Expenditures	\$36,482	\$147,741	\$161,930	\$170,318
Ending Balance	\$219,072	\$260,914	\$241,166	\$245,948
Victim Advocacy Grant Fund - 675				
Beginning Balance	-\$6,112	-\$8,828	-\$8,828	-\$8,828
Revenues	\$49,954	\$58,475	\$58,475	\$53,977
Expenditures	\$52,670	\$58,475	\$58,475	\$55,278
Ending Balance	-\$8,828	-\$8,828	-\$8,828	-\$10,129
Solid Waste Management Fund - 676				
Beginning Balance	\$68,261	\$68,647	\$68,647	\$68,980
Revenues	\$3,440	\$3,575	\$3,490	\$3,540
Expenditures	\$3,054	\$3,575	\$3,157	\$3,600
Ending Balance	\$68,647	\$68,647	\$68,980	\$68,920
State's Attorney Automation Fund - 633				
Beginning Balance	\$3,208	\$6,918	\$6,918	\$14,574
Revenues	\$8,380	\$13,000	\$8,786	\$8,110
Expenditures	\$4,670	\$14,020	\$1,130	\$7,500
Ending Balance	\$6,918	\$5,898	\$14,574	\$15,184
Child Advocacy Center Fund - 679				
Beginning Balance	\$22,385	\$60,090	\$60,090	\$71,606
Revenues	\$207,282	\$202,089	\$231,427	\$212,593
Expenditures	\$169,577	\$246,675	\$219,911	\$265,689
Ending Balance	\$60,090	\$15,504	\$71,606	\$18,510
Juvenile Information Sharing System Grant Fund - 681				
Beginning Balance	\$2,638	\$0	\$0	\$0
Revenues	\$247	\$0	\$0	\$0
Expenditures	\$2,885	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
Drug Courts Program - 685				
Beginning Balance	\$70,680	\$92,281	\$92,281	\$68,016
Revenues	\$101,283	\$20,734	\$50,995	\$81,178
Expenditures	\$79,682	\$90,874	\$75,260	\$79,919
Ending Balance	\$92,281	\$22,141	\$68,016	\$69,275

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
Circuit Clerk e-Ticketing Fund - 632				
Beginning Balance	\$32,671	\$53,165	\$53,165	\$76,030
Revenues	\$20,494	\$20,000	\$22,865	\$20,000
Expenditures	\$0	\$40,000	\$0	\$60,000
Ending Balance	\$53,165	\$33,165	\$76,030	\$36,030
WIA Fund - 110				
Beginning Balance	-\$78,755	-\$131,347	-\$131,347	-\$125,637
Revenues	\$1,934,461	\$2,841,250	\$2,083,125	\$3,093,295
Expenditures	\$1,987,053	\$2,814,185	\$2,077,415	\$3,085,700
Ending Balance	-\$131,347	-\$104,282	-\$125,637	-\$118,042
Delinquency Prevention Grant - 109				
Beginning Balance	\$0	\$0	\$0	\$0
Revenues	\$0	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0	\$0
Ending Balance	\$0	\$0	\$0	\$0
GIS Consortium - 850				
Beginning Balance	\$58,092	\$178,398	\$178,398	\$159,177
Revenues	\$548,938	\$604,138	\$600,387	\$553,394
Expenditures	\$428,632	\$680,160	\$619,608	\$521,535
Ending Balance	\$178,398	\$215,654	\$159,177	\$191,036
<u>DEBT SERVICE FUNDS</u>				
2003 Series Nursing Home Debt Service Fund - 074				
Beginning Balance	\$1,556,145	\$1,546,939	\$1,546,939	\$360,757
Revenues	\$1,415,687	\$1,456,113	\$1,456,113	\$1,431,413
Expenditures	\$1,424,893	\$2,642,295	\$2,642,295	\$1,430,813
Ending Balance	\$1,546,939	\$360,757	\$360,757	\$361,357
2007B Series Highway Facility Debt Service Fund - 350				
Beginning Balance	\$184,544	\$186,068	\$186,068	\$101,237
Revenues	\$201,358	\$299,213	\$299,163	\$202,219
Expenditures	\$199,834	\$383,994	\$383,994	\$203,150
Ending Balance	\$186,068	\$101,287	\$101,237	\$100,306

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
<u>CAPITAL PROJECTS FUNDS</u>				
Court Complex Construction Fund - 303				
Beginning Balance	\$826,972	\$781,129	\$781,129	\$633,145
Revenues	\$300	\$800	\$300	\$300
Expenditures	\$46,143	\$179,000	\$148,284	\$255,000
Ending Balance	\$781,129	\$602,929	\$633,145	\$378,445
Highway Facility Construction Fund - 304				
Beginning Balance	\$155,299	\$155,356	\$155,356	\$0
Revenues	\$57	\$50	\$50	\$0
Expenditures	\$0	\$155,500	\$155,406	\$0
Transfers	\$0	\$0	\$0	\$0
Ending Balance	\$155,356	-\$94	\$0	\$0
312 Art Bartell Construction Fund - 305				
Beginning Balance	\$21,352	\$21,360	\$21,360	\$1
Revenue	\$8	\$16,238	\$5	\$0
Expenditure	\$0	\$38,200	\$21,364	\$0
Ending Balance	\$21,360	-\$602	\$1	\$1
<u>PROPRIETARY/ENTERPRISE FUND</u>				
Nursing Home Fund - 081				
Beginning Balance	-\$55,381	-\$607,516	-\$607,516	\$672,499
Revenues	\$14,942,083	\$17,217,794	\$17,369,621	\$16,573,928
Expenditures	\$15,494,218	\$17,055,308	\$16,089,606	\$16,914,119
Ending Balance	-\$607,516	-\$445,030	\$672,499	\$332,308
<u>PROPRIETARY/INTERNAL SERVICE FUNDS</u>				
Self-Funded Insurance Fund - 476				
Beginning Balance	\$3,687,752	\$4,229,866	\$4,229,866	\$4,491,749
Revenues	\$1,832,067	\$2,044,774	\$2,205,903	\$2,278,673
Expenditures	\$1,289,953	\$2,044,774	\$1,944,020	\$1,987,112
Transfers	\$0	\$0	\$0	\$0
Ending Balance	\$4,229,866	\$4,229,866	\$4,491,749	\$4,783,310

Summary of Balances, Revenues, and Expenditures by Fund

Fund	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget
Health Insurance Fund - 620				
Beginning Balance	\$46,683	-\$46,587	-\$46,587	\$183,751
Revenues	\$5,396,556	\$6,091,040	\$6,091,040	\$6,590,103
Expenditures	\$5,489,826	\$6,090,458	\$5,860,702	\$6,590,103
Transfers			\$0	\$0
Ending Balance	-\$46,587	-\$46,005	\$183,751	\$183,751

CHAMPAIGN COUNTY APPOINTMENT REQUEST FORM

PLEASE PRINT IN BLACK INK

NAME: Kim Ruckman PHONE: 217-954-0211 FAX: _____

ADDRESS: 316 E. Stebbins Urbana IL 61801
Street City State Zip

NAME OF APPOINTMENT BODY OR BOARD: Community Action Board

TITLE OF APPOINTMENT REQUESTED: Board Member

BEGINNING DATE OF TERM REQUEST: Immediately ENDING DATE: December 1, 2016

Champaign County appreciates your interest in serving your community. A clear understanding of your background and philosophies will assist the County Board in establishing your qualifications. Please complete the following questions by typing or legibly printing your response. IN ORDER TO BE CONSIDERED FOR APPOINTMENT, OR REAPPOINTMENT, CANDIDATE MUST COMPLETE AND SIGN THIS APPLICATION.

The Champaign County Board

1. What experience and background do you have which you believe qualifies you for this appointment/reappointment?

I am a client. And, I am a retired minister. For years, I counseled congregants in need, frequently referring them or accompanying them to public assistance agencies. Never, did I think I might need the same assistance until I became ill and unable to work.

2. What do you believe is the role of a trustee/commissioner/board member and how do you envision carrying out the responsibilities of that role?

I will be an advocate for clients/recipients of Champaign County assistance. As I acquire knowledge of the district's various operations, I look forward to expanding that advocacy into responsibilities encompassing the entirety of the association's ~~operations~~. I also maintain a mean budget!

3. What is your knowledge of the district/association's operations, specifically property holdings and management, staff, taxes, fees?

Except for ~~my~~ knowledge gained as a recipient of the district/association's vocation, I'm afraid I am ignorant of property holdings, taxes, fees, management and staff. I look forward to gaining insight into the district's many facets.

4. Can you think of any relationship or other reason that might possibly constitute a conflict of interest if you are selected to serve on the board or commission for which you are applying? (This question is not meant to disqualify you; it is only intended to provide information.)

Yes No

If yes, please explain:

5. Would you be available to regularly attend the scheduled meeting of the Board district?

Yes No

If no, please explain:

The facts set forth in my application for appointment are true and complete. I understand this application is a document of public record that will be on file in the County Board Office.

Kim Luckman

Signature

Date: 30 ~~July~~ 2014

August

(I lost a month ~~some where~~ somewhere - and I forgot how to write w/ a pen ')

CHAMPAIGN COUNTY APPOINTMENT REQUEST FORM

Name Dick Willfong Phone 595-5545 FAX# _____
Address 401 S. East Penfield IL 61862
Street City State Zip

Title of Appointment Requested Penfield Water Board Trustee

Term Requested Beginning Date 11 Ending Date: 05/31/19*

*(Replaces Rick Johnson position)

Champaign County appreciates your interest in serving your community. A clear understanding of your background and philosophies will assist the County Board in establishing your qualifications. Please complete the following questions by typing or legibly printing your response. **IN ORDER TO BE CONSIDERED FOR APPOINTMENT, OR REAPPOINTMENT, CANDIDATES MUST COMPLETE AND SIGN APPLICATION.**

THE CHAMPAIGN COUNTY BOARD

1. What experience and background do you have which you believe qualifies you for this appointment/reappointment?

I can repair almost anything, electrical,
plumbing, heating.
I worked at D.I.T on maintenance crew
I work at Brookhill mowing and also help
repair equipment.
I am a retired truck driver

2. What do you believe is the role of a trustee/commissioner/board member and how do you envision carrying out the responsibilities of that role?

helping out at the water house
Reading meters
helping to fix anything that needs fixing

3. What is your knowledge of the district/association's operations, specifically property holdings and management, staff, taxes and fees?

I have lived here for 8 yrs and am interested in the community.
I am willing to learn what ever else I need to know
I am also on the Board of Trustees at my church

4. Are you aware of any conflict of interest you may have which would prevent you from being appointed as a trustee/commissioner/board member, or in performing any of the duties, of trustee/commissioner/board member?

Yes No

If yes, please explain.

5. Will you be available to regularly attend the scheduled meetings of board/district?

Yes No

If no, please explain.

The facts set forth in my application for appointment are true and complete. You are hereby authorized to make any investigation of my personal history and financial record. I understand that I have the right to make a written request within a reasonable time to receive additional information about the nature and scope of any such investigation.

Dick Willford
Signature

9/15/14
Date



Gordy Hulten
Champaign County Clerk
Champaign County, Illinois

1776 East Washington Street
Urbana, IL 61802
Email: mail@champaigncountyclerk.com
Website: www.champaigncountyclerk.com

Vital Records: (217)384-3720
Elections: (217)384-3724
Fax: (217)384-1241
TTY: (217)384-8601

COUNTY CLERK
MONTHLY REPORT
AUGUST
2014

Liquor Licenses & Permits	10.00
Civil Union Licenses	0.00
Marriage License	7,980.00
Interests	11.66
State Reimbursements	-
Vital Clerk Fees	28,577.50
Tax Clerk Fees	2,181.12
Refunds of Overpayments	-
TOTAL	38,760.28
Additional Clerk Fees	1,912.00



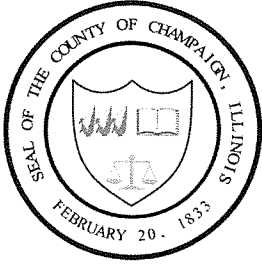
Gordy Hulten
Champaign County Clerk
Champaign County, Illinois

1776 East Washington Street
Urbana, IL 61802
Email: mail@champaigncountyclerk.com
Website: www.champaigncountyclerk.com

Vital Records: (217)384-3720
Elections: (217)384-3724
Fax: (217)384-1241
TTY: (217)384-8601

COUNTY CLERK
MONTHLY REPORT
SEPTEMBER
2014

Liquor Licenses & Permits	-
Marriage License	10,780.00
Civil Union Licenses	0.00
Interests	11.66
State Reimbursements	-
Vital Clerk Fees	22,432.50
Tax Clerk Fees	2,272.95
Refunds of Overpayments	<u>66.00</u>
TOTAL	35,563.11
Additional Clerk Fees	1,564.00



CHAMPAIGN COUNTY ADMINISTRATIVE SERVICES

1776 East Washington Street, Urbana, Illinois 61802-4581

ADMINISTRATIVE, BUDGETING, PURCHASING, & HUMAN RESOURCE
MANAGEMENT SERVICES

Deb Busey, County Administrator

ADMINISTRATIVE SERVICES – MONTHLY HR REPORT SEPTEMBER 2014

VACANT POSITIONS LISTING

80	16	Exec Asst to Co Admin	\$18.38	1950	\$35,841.00	2122.5	\$39,011.55
80	22	Deputy County Clerk	\$11.86	1950	\$23,127.00	2122.5	\$25,172.85
80	30	PT Legal Clerk	\$11.86	1040	\$12,334.40	1132	\$13,425.52
80	40	Clerk	\$11.86	1950	\$23,127.00	2122.5	\$25,172.85
80	41	Admin Legal Secretary	\$14.10	1950	\$27,495.00	2122.5	\$29,927.25
80	42	Deputy Coroner	\$16.48	2080	\$34,278.40	2264	\$37,310.72
80	77	Senior Planner	\$27.49	1950	\$53,605.50	2122.5	\$58,347.53
80	140	Correctional Officer	\$18.85	2080	\$39,208.00	2264	\$42,676.40
80	140	Correctional Officer	\$18.85	2080	\$39,208.00	2264	\$42,676.40
80	140	Correctional Officer	\$18.85	2080	\$39,208.00	2264	\$42,676.40
80	140	Correctional Officer	\$18.85	2080	\$39,208.00	2264	\$42,676.40
80	140	Master Control Officer	\$11.86	2080	\$24,668.80	2264	\$26,851.04
80	140	PT Master Control Officer	\$11.86	1040	\$12,334.40	1132	\$13,425.52
80	140	PT Master Control Officer	\$11.86	1040	\$12,334.40	1132	\$13,425.52
83	60	Senior Engineer	\$24.45	2080	\$50,856.00	2264	\$55,354.80
850	111	Business System Analyst	\$24.45	1950	\$47,677.50	2122.5	\$51,895.13
-- TOTAL --			\$271.91		\$514,511.40		\$560,025.88

UNEMPLOYMENT REPORT

Notice of Claims received – 5 total

Corrections – 1

Nursing Home – 2

Court Services – 1

RPC – 1

Employer Protests Filed – 5 total

Head Start - 1

Nursing Home - 2

RPC - 1

Court Services - 1

Benefit Determinations

Nursing Home – 1 Benefits Denied

Head Start – 1 Benefits Denied

PAYROLL REPORT

SEPTEMBER PAYROLL INFORMATION

Pay Group	9/5/2014		9/19/2014	
	EE's Paid	Total Payroll \$\$	EE's Paid	Total Payroll \$\$
General Corp	510	\$905,005.48	509	\$924,457.99

Nursing Home	187	\$224,208.63	204	\$232,399.22
RPC/Head Start	238	\$291,683.90	221	\$274,473.05
 Total	 935	 \$1,420,898.01	 934	 \$1,431,330.26

HEALTH INSURANCE/BENEFITS REPORT

September, 2014

Total Number of Employees Enrolled: 722

General County Union:

Single 214; EE+spouse 26; EE+child(ren) 67; Family 34; waived 39

Nursing Home Union:

Single 68; EE+spouse 7; EE+child(ren) 5; Family 1; waived 7

Non-bargaining employees:

Single 120; EE+spouse 34; EE+child(ren) 35; Family 17; waived 48

Life Insurance Premium paid by County: \$1,849.64

Health Insurance Premium paid by County: \$355,719.60

Health Reimbursement Account contribution paid by County: \$20,295.00

TURNOVER REPORT

Turnover is the rate at which an employer gains and loses employees. To get the best picture for turnover the calculations are based on rolling year averages.

General County

September 2014 : 7.13%

September 2014 : 3 out of 583 Employees left Champaign County-2 were voluntary resignations and 1 was due to the job ending.

WORKERS' COMPENSATION REPORT

<u>Entire County Report</u>	<u>September 2014</u>	<u>September 2013</u>
New Claims 9/1 – 9/30	4	0
Closed Claims 9/1 – 9/30	11	10
Open Claims	28	10
(Ongoing #, total number of open claims as of /30)		

Year to Date Total (Ongoing #, total number of open claims)

September 2013	61
September 2014	56

EEO REPORT

Information provided based on EEO Tracking forms submitted by Applicant. Figures are for General County only.

September EEO Report - General County Only	Case Manager II (RPC)	Autopsy Technician/Deputy Coroner - PT (Coroner)	Deputy Coroner (Coroner)	Administrative Legal Secretary (State's Attorney)	Legal Secretary (State's Attorney)	Case Manager I (RPC)	September - TOTALS
Total Applicants Applied	148	96	90	233	433	334	1334
Male	28	41	49	25	38	66	247
Female	118	53	40	207	392	266	1076
Undisclosed	2	2	1	1	3	2	11
Caucasian	82	68	69	178	312	184	893
African-American	53	21	11	28	75	111	299
Asian or Pacific Islander	0	1	1	8	6	7	23
Hispanic	6	1	4	6	17	16	50
Native American or Alaskan Native	0	1	1	2	2	0	6
Two of more races	6	2	2	7	14	13	44
Undisclosed	1	2	2	4	7	3	19
Veteran Status	8	5	11	6	5	9	44
Disability	3	1	0	5	5	9	23

ADMINISTRATIVE SUPPORT to COUNTY BOARD REPORT

Agendas Posted	11	Meetings Staffed	6	Minutes Posted	14
Appointments Posted	2	Notification of Appointment	0	Contracts Posted	3
Calendars Posted	5	Resolutions Prepared	19	Ordinances Prepared	2

ORDINANCE NO. _____

**AN ORDINANCE AMENDING ORDINANCE NUMBER 573 –
HEALTH ORDINANCE OF CHAMPAIGN COUNTY**

WHEREAS, the County Board adopted Ordinance No. 573, the Health Ordinance of Champaign County on September 30th, 1998; and

WHEREAS, the Champaign County Board of Health has determined that the goals of the Health Ordinance of Champaign County would be better served by requiring that the owners and/or operators of food establishments and retail food stores subject to the Health Ordinance of Champaign County post certain information concerning their compliance with the Health Ordinance of Champaign County in a place that is readily apparent to consumers and the public; and

WHEREAS, to better achieve that goal, the Champaign County Board of Health recommends the following paragraphs be added to Ordinance Number 573:

Section 5.12 Inspection Notice Placards.

- A. After inspection of a food service establishment or retail food store, if no Inspection Notice placard is in effect or if the Inspection Notice placard is being changed the Health Officer shall issue an Inspection Notice placard to the owner or operator pursuant to the provisions of this Section.
- B. The Inspection Notice placard shall be placed and maintained in such location at the food service establishment or retail food store as provided by this Section.
- C. The Inspection Notice placard is the property of the Champaign County Public Health Department.
- D. It is a violation of the this Ordinance for the owner or operator of the food service establishment or retail food store to remove the Inspection Notice placard or to cause or allow it to be removed from the location designated by the Health Officer. Every such day on which the placard is not in the designated location shall constitute a separate violation.
- E. The Inspection Notice placard shall be as follows:
 - (1) Green indicates "Satisfactory Compliance" as determined by the Health Officer. The food service establishment or retail food store is in satisfactory compliance with this Ordinance and with all applicable rules and regulations.
 - (2) Yellow indicates "Re-Inspection Required" as determined by the Health Officer. There are such violations in number or severity of this Ordinance or the applicable rules or regulations that immediate correction and re-inspection is

necessary. A re-inspection will be conducted as determined by the Health Officer.

- (3) Red indicates that "Closure" of the food service establishment or retail food store is necessary as determined by the Health Officer. The food service establishment or retail food store is out of compliance with this Ordinance or the applicable rules or regulations to the extent that it poses an immediate threat to the public health.
 - (4) The content of the Inspection Notice placard shall be as determined by the Public Health Administrator.
- F. An Inspection Notice placard may be removed and replaced by a different placard only by the Health Officer upon any routine inspection or upon any re-inspection made for any purpose.
- G. If an Inspection Notice placard is damaged or removed, a replacement placard will be provided by the Health Officer upon request. If the placard is damaged or removed without the fault of the operator or owner or employees, the replacement will be without a fee. Otherwise, there will be a fee as set forth in the fee schedule.
- H. The Inspection Notice placard shall be placed in a location as follows:
- (1) The Inspection Notice placard shall be placed in a location which is clearly visible to the public and to patrons or potential patrons of the food service establishment or retail food store and to any interested person and from which it is easily readable.
 - (2) The exact placement of the Inspection Notice placard shall be as determined by the Health Officer giving due regard to the nature of the facility.
 - (3) Guidelines for the placement of Inspection Notice placards are available from the Champaign-Urbana Public Health District.
- I. It shall be a violation of this Section if the Inspection Notice placard or the clear view of it is altered or obstructed in any way.
- J. In addition to any other penalties provided by law, violation of this Section will result in suspension of the operating permit and the posting on the Inspection Notice placard stating that the food service establishment or retail food store is closed, which placard shall remain posted until the violations are corrected. In the sole discretion of the Health Officer, the Health Officer may waive the suspension for any particular occasion upon such terms as the Health Officer deems appropriate. Any such waiver of suspension shall not create any right to a waiver for any other occasion. Enforcement of the suspension of the [permit][operating

permit] shall be by any means provided by law including judicial proceedings for temporary restraining order, preliminary injunction and injunction.

- K. An operating permit and the Inspection Notice placard may not be transferred from one person or entity to another, from one food service establishment or retail food store to another or from one type of operation to another or from one location to another.

NOW, THEREFORE, BE IT ORDAINED by the County Board of Champaign County, Illinois, that

1. Ordinance No. 573 is amended with the addition of the following language:

Section 5.12 Inspection Notice Placards.

- A. After inspection of a food service establishment or retail food store, if no Inspection Notice placard is in effect or if the Inspection Notice placard is being changed the Health Officer shall issue an Inspection Notice placard to the owner or operator pursuant to the provisions of this Section.
- B. The Inspection Notice placard shall be placed and maintained in such location at the food service establishment or retail food store as provided by this Section.
- C. The Inspection Notice placard is the property of the Champaign County Public Health Department.
- D. It is a violation of the this Ordinance for the owner or operator of the food service establishment or retail food store to remove the Inspection Notice placard or to cause or allow it to be removed from the location designated by the Health Officer. Every such day on which the placard is not in the designated location shall constitute a separate violation.
- E. The Inspection Notice placard shall be as follows:
 - (1) Green indicates "Satisfactory Compliance" as determined by the Health Officer. The food service establishment or retail food store is in satisfactory compliance with this Ordinance and with all applicable rules and regulations.
 - (2) Yellow indicates "Re-Inspection Required" as determined by the Health Officer. There are such violations in number or severity of this Ordinance or the applicable rules or regulations that immediate correction and re-inspection is necessary. A re-inspection will be conducted as determined by the Health Officer.
 - (3) Red indicates that "Closure" of the food service establishment or retail food store is necessary as determined by the Health Officer. The food service establishment

or retail food store is out of compliance with this Ordinance or the applicable rules or regulations to the extent that it poses an immediate threat to the public health.

- (4) The content of the Inspection Notice placard shall be as determined by the Public Health Administrator.
- F. An Inspection Notice placard may be removed and replaced by a different placard only by the Health Officer upon any routine inspection or upon any re-inspection made for any purpose.
 - G. If an Inspection Notice placard is damaged or removed, a replacement placard will be provided by the Health Officer upon request. If the placard is damaged or removed without the fault of the operator or owner or employees, the replacement will be without a fee. Otherwise, there will be a fee as set forth in the fee schedule.
 - H. The Inspection Notice placard shall be placed in a location as follows:
 - (1) The Inspection Notice placard shall be placed in a location which is clearly visible to the public and to patrons or potential patrons of the food service establishment or retail food store and to any interested person and from which it is easily readable.
 - (2) The exact placement of the Inspection Notice placard shall be as determined by the Health Officer giving due regard to the nature of the facility.
 - (3) Guidelines for the placement of Inspection Notice placards are available from the Champaign-Urbana Public Health District.
 - I. It shall be a violation of this Section if the Inspection Notice placard or the clear view of it is altered or obstructed in any way.
 - J. In addition to any other penalties provided by law, violation of this Section will result in suspension of the operating permit and the posting on the Inspection Notice placard stating that the food service establishment or retail food store is closed, which placard shall remain posted until the violations are corrected. In the sole discretion of the Health Officer, the Health Officer may waive the suspension for any particular occasion upon such terms as the Health Officer deems appropriate. Any such waiver of suspension shall not create any right to a waiver for any other occasion. Enforcement of the suspension of the [permit][operating permit] shall be by any means provided by law including judicial proceedings for temporary restraining order, preliminary injunction and injunction.
 - K. An operating permit and the Inspection Notice placard may not be transferred from one person or entity to another, from one food service establishment or retail

food store to another or from one type of operation to another or from one location to another.

2. This Ordinance shall be effective January 1, 2015.
3. The County Clerk shall cause notice to be published, in a newspaper of general circulation within the County, that this Ordinance has been adopted including the effective date and a summary of its contents and giving notice that a copy of the ordinance together with the regulations incorporated by reference is on file and available for inspection at the office of the County Clerk.

PRESENTED, PASSED, APPROVED and RECORDED this 23rd day of October, A.D. 2014.

ATTEST:

Alan Kurtz, Chair
Champaign County Board

Gordy Hulten, Champaign County Clerk and
Ex-Officio Clerk of the County Board