

**CHAMPAIGN COUNTY BOARD  
COMMITTEE OF THE WHOLE**

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

County of Champaign, Urbana, Illinois

Wednesday, November 9, 2022 at 6:30 p.m.

Shields-Carter Meeting Room

Brookens Administrative Center

1776 East Washington Street, Urbana, Illinois

**Agenda Items**

**Page #**

- I. Call to Order**
- II. Roll Call**
- III. Approval of Agenda/Addenda**
- IV. Approval of Minutes**
  - A. October 11, 2022 – Regular Meeting (*to be distributed*)
- V. Public Participation**
- VI. Communications**
  - A. Champaign County Juvenile Detention Center Out-of-County Boarding 1-2
- VII. Policy, Personnel, & Appointments**
  - A. County Executive
    1. Gallagher – Workforce Study (*presentation*)
      - a. Recommendation to adopt a Workforce Plan (*discussion only*)
    2. Monthly HR Report – October 2022 3-6
    3. Appointments/Reappointments (*italics indicates incumbent*)
      - a. Resolution appointing Andy Graham to the Public Aid Appeals Committee, term 12/1/2022-11/30/2024 7-8
      - b. Resolution appointing Ryan Elwell to the Zoning Board of Appeals, term 12/1/2022-11/30/2027 9-10
      - c. Resolution appointing Robert Lee Wood Jr. to the Pesotum Fire Protection District, unexpired term ending 4/30/2024 11
      - d. Currently vacant appointments – full list and information is available on the County’s website at:  
<http://www.co.champaign.il.us/CountyExecutive/appointments/CurrentVacantOpenings.pdf> (*information only*)
      - e. Applications for open appointments (*information only*) 12-18
    4. Request approval of the 2023 Holiday Calendar 19
    5. Request approval of the 2023 County Board Calendar of Meetings 20-22
  - B. County Clerk
    1. Monthly Report – October 2022 23

- C. County Board
  - 1. Resolution designating the Highway Department Conference Room as the Cowart Conference Room *(to be distributed)*
- D. Other Business
- E. Chair's Report
- F. Designation of Items to be Placed on the Consent Agenda

**VIII. Justice and 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/CountyBoard/Reports.php>
  - Probation & Court Services – September 2022 & 3<sup>rd</sup> Quarter Report
  - Public Defender – September & October 2022
  - Animal Control – October 2022
- B. Rosecrance Re-Entry Financial Report – September 2022 *(information only)* 24
- C. Sheriff
  - 1. Intergovernmental Housing Agreement between the Champaign County Sheriff's Department and Kankakee County for the housing of prisoners 25-30
- D. Other Business
- E. Chair's Report
- F. Designation of Items to be Placed on the Consent Agenda

**IX. Finance**

- A. Budget Amendments/Transfers
  - 1. Budget Transfer BUA 2022/10/358 31-32  
Fund 1080 General Corporate / Dept 071 Public Properties, 042 Coroner, 040 Sheriff, 026 County Treasurer, 022 County Clerk, 023 Recorder, 030 Circuit Clerk, 041 State's Attorney, 025 Supervisor of Assessments, 052 Court Services – Probation, 036 Public Defender, 031 Circuit Court, 141 State's Attorney Support Enforcement, and 075 General County  
Amount: \$206,220  
Reason: A Board approved transfer is required to cover the FY2022 AFCSME contract wage increases in the General Fund.
  - 2. Budget Amendment BUA 2022/10/369 33-34  
Fund 2075 Regional Planning Commission / Dept 100 Regional Planning Commission  
Increased Appropriations: \$30,000  
Increased Revenue: \$30,000  
Reason: To receive ISC Supportive Housing Transition funding
  - 3. Budget Amendment BUA 2022/10/513 35-36  
Fund 2619 Tax Sale Automation / Dept 026 County Treasurer  
Increased Appropriations: \$10,100  
Increased Revenue: \$10,100  
Reason: Additional funds required to pay part-time staff through the end of the year

B. Treasurer	
1. Monthly Reports only available through April on the Treasurer’s webpage at: <a href="https://www.co.champaign.il.us/treasurer/reports.php">https://www.co.champaign.il.us/treasurer/reports.php</a>	
2. Champaign County Credit Card Policy	37-39
3. Ordinance re-establishing an Indemnity Fund	40-46
a. Budget Amendment BUA 2022/11/15	47
Fund 1080 General Corporate / Dept 075 General County	
Increased Appropriations: \$602,780	
Increased Revenue: \$0	
Reason: Reinstatement of the Indemnity Fund to ensure legal obligations related to the tax sale are met.	
4. Resolution authorizing the cancellation of the appropriate certificate of purchase on a mobile home, permanent parcel number 02-001-0044	48
5. Resolution authorizing the cancellation of the appropriate certificate of purchase on a mobile home, permanent parcel number 24-900-0021	49
6. Resolution authorizing the cancellation of the appropriate certificate of purchase on a mobile home, permanent parcel number 29-050-0024	50
7. Resolution authorizing the County Executive to assign a mobile home tax sale certificate of purchase, permanent parcel number 15-025-0090	51
8. Resolution authorizing the County Executive to assign a mobile home tax sale certificate of purchase, permanent parcel number 30-058-0349	52
C. Auditor	
1. Champaign County Purchasing Policy Rules, Regulations and Procedures for Purchasing	53-69
2. Travel & Business Expense Policy	70-108
D. Sheriff	
1. Resolution authorizing an intergovernmental agreement with the City of Champaign, the City of Urbana and Champaign County for the Edward Byrne Memorial Justice Assistance Grant	109-111
E. County Executive	
1. Annual Tax Levy Ordinance	112-114
2. Annual Budget and Appropriation Ordinance	115-123
3. Ordinance providing for the issue of not to exceed \$20,000,000 General Obligation Bonds (Public Safety Sales Tax Alternate Revenue Source) for the purpose of consolidating the County’s jail facilities by constructing and equipping an addition attached to the existing satellite jail, providing for the pledge of certain revenues to the payment of principal and interest on said bonds and the levy of a direct annual tax sufficient to pay said bonds if the pledged revenues are insufficient to make such payments, and authorizing the sale of said bonds to the purchaser thereof	124-157

4. Ordinance providing for the issue of not to exceed \$20,000,000 General Obligation Bonds (General Sales Tax Alternate Revenue Source) for the purpose of renovating, repairing and equipping the former County Plaza building for the relocation of various County offices, providing for the pledge of certain revenues to the payment of principal and interest on said bonds and the levy of a direct annual tax sufficient to pay said bonds if the pledged revenues are insufficient to make such payments, and authorizing the sale of said bonds to the purchaser thereof 158-189

F. Other Business

G. Chair's Report

H. Designation of Items to be Placed on the Consent Agenda

X. Other Business

XI. Adjournment

All meetings are at Brookens Administrative Center – 1776 E Washington Street in Urbana – unless otherwise noted. To enter Brookens after 4:30 p.m., enter at the north (rear) entrance located off Lierman Avenue. Champaign County will generally, upon request, provide appropriate aids and services leading to effective communication for qualified persons with disabilities. Please contact the Office of the County Executive, 217-384-3776, as soon as possible but no later than 48 hours before the scheduled meeting.

# CHAMPAIGN COUNTY PROBATION AND COURT SERVICES

Michael B. Williams  
Director

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Probation Services  
Courthouse – Third Floor  
101 E. Main Street  
Urbana, IL 61801  
Phone: (217) 384-3753  
Fax: (217) 384-1264

Detention Services  
400 S. Art Bartell Road  
Urbana, IL 61802  
Phone: (217) 384-3780  
Fax: (217) 384-8617

## MEMORANDUM

DATE: October 26, 2022

TO: Stephanie Fortado, Chair, Finance Committee  
Jim Goss, Vice Chair, Finance Committee

FROM: Michael B. Williams

RE: Champaign County Juvenile Detention Center Out-of-County Boarding

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I am writing to provide you with information regarding out-of-county boarding of Champaign County minors over the past several months. As you will recall, in July the Board authorized us to transfer \$200,000.00 from Regular Full-Time Employees to Outside Boarding to cover the costs of out-of-county boarding for approximately 90 days.

After securing bedspace commitments from juvenile detention centers in Lake, McLean and Will Counties, we began transferring our detained minors to those facilities on Monday, July 11, 2022. While minors were housed elsewhere, the Champaign County Juvenile Detention Center continued to operate 24 hours per day, 7 days per week. Minors brought to the Center by law enforcement were screened by JDC staff. Minors screened into detention were housed at JDC until detention hearings were held. In cases where the Court found urgent and immediate necessity for continued detention, we transferred those minors to Lake, McLean and Will Counties. Superintendent Keith Willis and his staff coordinated and provided transportation to/from Champaign County for minors who had court hearings while housed out-of-county. When possible, hearings were held virtually.

All Champaign County minors being detained in other facilities were returned to Champaign County as of October 17, 2022. From July 11 through September 30 (82 days), we utilized a total of 929 bed days at a cost of \$123,434.50. The average per diem bed rate was \$133.00. Although we have not yet received invoices for October, I estimate that we utilized 102 bed days from October 1-17 at a cost of \$13,872.00.

For the period July 11 to October 17, 2022 (99 days), I estimate that we used 1,031 bed days at a total cost of \$137,306.50. On average, 10.4 minors were boarded outside Champaign County each day during this period. I would note that I transferred \$5,000.00 from Outside Boarding to defray additional fuel and vehicle repair expenses incurred in connection with transporting detained minors.

As I stated above, the Champaign County Juvenile Detention Center maintained round-the-clock operations while minors were boarded in other facilities. During the 99-day period July 11-October 17, the average daily population at the Champaign County JDC was 3.83. These minors were held pending detention hearings, returned to Champaign County for in-person court hearings, held awaiting transfer to another juvenile detention facility, or returned to Champaign County at the request of the holding facility. There were nine days between July 11 and October 17 on which no minors were detained at the Champaign County Juvenile Detention Center.

One of the primary reasons for boarding detained minors in other counties was the chronic and persistent staffing shortage at the Juvenile Detention Center and our need to recruit and train additional staff. As of May 10, 2022, 11 line officer positions at the Center were vacant, a vacancy rate of 45.8%. In the interim, we were able to fill eight of those positions, including five that were filled after July 11. Three line officers resigned between July 15 and October 30; however, we have two line officers who are scheduled to start, one on October 31 and one on November 7. With the addition of new staff members over the next two weeks, we will have reduced our line officer vacancies to four. We also have two vacant supervisory positions, the most recent vacancy occurring on August 10.

In addition to affording us the opportunity to recruit and train additional staff, housing minors in other counties allowed us to offer time off to JDC employees. As you may recall, due to staffing shortages, requests for time off not related to illnesses or emergencies had been routinely denied since December 2021. From July 11 to October 17, 2022, staff at the Juvenile Detention Center utilized 761.00 hours of discretionary time off (vacation, personal, compensatory time). As I indicated to you in July, I believe that giving employees the opportunity to take time off is essential for staff retention.

I recognize that temporarily housing minors in other counties may have caused hardships for those involved; however, Superintendent Willis and his staff are to be commended for their efforts to minimize those hardships. I firmly believe that this temporary measure provided the best opportunity to recruit, train and retain staff and I am hopeful that our efforts will allow us to continue to provide for the safe and secure care of minors placed in our custody. I am very appreciative of the Board's support of our efforts.

If you have any questions or need additional information, please feel free to reach out to me by telephone at (217) 384-3753 or by email at [mwilliams@co.champaign.il.us](mailto:mwilliams@co.champaign.il.us).

cc: The Honorable Randall B Rosenbaum  
The Honorable Roger B. Webber  
The Honorable Anna M. Benjamin  
Darlene Kloepfel, Champaign County Executive  
Kyle Patterson, Chair, Champaign County Board  
Lori Hansen, Champaign County Court Administrator  
Keith Willis, Superintendent, Champaign County Juvenile Detention Center



# OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE

1776 East Washington Street, Urbana, Illinois 61802-4581

**Darlene A. Kloeppel, County Executive**

## MONTHLY HR REPORT OCTOBER 2022

### UNEMPLOYMENT REPORT

Notice of Claims Received – 4  
Court Services – 1  
Highway – 1  
RPC – 2

Benefit Determination – 4  
Court Services – 1 Fraud  
Highway – 1 Chargeable  
RPC – 2 Fraud

### PAYROLL REPORT

#### OCTOBER PAYROLL INFORMATION

	10/7/2022		10/14/22 AFSCME	
	EE's		EE's	
<u>Pay Group</u>	<u>Paid</u>	<u>Total Payroll \$\$</u>	<u>Paid</u>	<u>Total Payroll \$\$</u>
General Corp	468	\$1,011,425.96	137	\$196,793.61
RPC/Head Start	271	\$496,711.29		
<b>Total</b>	<b>739</b>	<b>\$1,508,137.25</b>	<b>137</b>	<b>\$196,793.61</b>

	10/21/2022	
	EE's	
<u>Pay Group</u>	<u>Paid</u>	<u>Total Payroll \$\$</u>
General Corp	476	\$1,046,161.57
RPC/Head Start	264	\$478,780.33
<b>Total</b>	<b>740</b>	<b>\$1,524,941.90</b>

### 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

October 2022: 1.04 % average over the last 12 months

October 2022: 7 out of 674 Employees left Champaign County: 7 resignations

**WORKERS' COMPENSATION REPORT**

Entire County Report	October 2021	October 2022
New Claims	11	1
Closed	3	4
Open Claims	30	39

**HEALTH INSURANCE/BENEFITS REPORT**

Total Number of Employees Eligible: 604

General County Union (includes AFSCME & FOP):

146 Single; 28 EE+spouse; 58 EE+child(ren); 11 Family; 81 waived

Non-bargaining employees:

129 Single; 30 EE+spouse; 46 EE+child(ren); 12 Family; 63 waived

Life Insurance Premium paid by County: \$1,522.82

Health Insurance Premium paid by County: \$393,095.75

**ADMINISTRATIVE SUPPORT to COUNTY BOARD REPORT**

Agendas Posted	14	Meetings Staffed	4	Minutes Posted	7
Appointments Posted	2	Notification of Appointment	6	Contracts Posted	10
Calendars Posted	5	Resolutions Prepared	22	Ordinances Prepared	0



## VACANT POSITIONS LISTING

### VACANT POSITIONS AS OF COB 10/31/2022

\*\*\* Highlighted vacancies were reported this month

FUND	DEPT	EMPLOYEE NAME	JOB TITLE	HOURLY RATE	REG HRS	REGULAR SALARY	FY 2022 HRS	FY 2022 SALARY
80	16	vacant 10/22/22 (Colbrook)	Director of Administration	43.32	1950	84,474.00	1,950.0	84,474.00
80	28	vacant 8/19/22 (New Position)	Senior Systems Administrator	30.50	1950	59,475.00	1,950.0	59,475.00
80	28	vacant 10/3/22 (Pavlik promo)	Desktop Support Technician	27.72	1950	54,054.00	1,950.0	54,054.00
80	30	vacant 8/31/21 (Cunningham)	Director of Operations	36.06	1950	70,317.00	1,950.0	70,317.00
80	30	vacant 6/20/22 (Clemons)	Senior Legal Clerk	17.93	1950	34,963.50	1,950.0	34,963.50
80	30	vacant 9/5/22 (Folsom-Shayka)	Senior Legal Clerk	18.33	1950	35,743.50	1,950.0	35,743.50
80	30	vacant 9/5/22 (Plankenhorn)	Deputy Circuit Clerk	21.45	1950	41,827.50	1,950.0	41,827.50
80	36	vacant 1/01/22 (New Position)	Assistant Public Defender	27.12	1950	52,884.00	1,950.0	52,884.00
80	36	vacant 2/25/22 (Ham)	Assistant Public Defender	34.29	1950	66,865.50	1,950.0	66,865.50
80	36	vacant 3/18/22 (Taylor)	Assistant Public Defender	34.62	1950	67,509.00	1,950.0	67,509.00
80	36	vacant 7/8/22 (Goldberg)	Assistant Public Defender	29.24	1950	57,018.00	1,950.0	57,018.00
80	36	vacant 8/19/22 (Johnson)	Assistant Public Defender	30.70	1950	59,865.00	1,950.0	59,865.00
80	36	vacant 9/16/22 (Goldman)	Assistant Public Defender	33.85	1950	66,007.50	1,950.0	66,007.50
80	36	vacant 10/28/22 (Bergstrom)	Assistant Public Defender	41.90	1950	81,705.00	1,950.0	81,705.00
80	40	vacant 7/25/22 (Mayo txf to SRO)	Deputy Sheriff-Patrol	28.99	2080	60,299.20	2,080.0	60,299.20
80	40	vacant 7/25/22 (Rodgers txf to Ct. Sec.)	Deputy Sheriff-Patrol	26.74	2080	55,619.20	2,080.0	55,619.20
80	40	vacant 8/23/22 (Deters)	Deputy Sheriff-Patrol	26.74	2080	55,619.20	2,080.0	55,619.20
80	40	vacant 10/20/22 (Bolt)	Deputy Sheriff-Patrol	29.23	2080	60,798.40	2,080.0	60,798.40
80	41	vacant 9/12/22 (Turner)	Administrative Legal Secretary	19.00	1950	37,050.00	1,950.0	37,050.00
80	41	vacant 10/4/22 (Sullivan)	Assistant State's Attorney	37.50	1950	73,125.00	1,950.0	73,125.00
80	42	vacant 10/22/22 (Ghrayyeb)	Deputy Coroner	23.21	2080	48,276.80	2,080.0	48,276.80
80	51	vacant 5/10/22 (Allah)	Assistant Superintendent	28.66	1950	55,887.00	1,950.0	55,887.00
80	51	vacant 8/10/22 (Kolakowski)	Assistant Superintendent	30.34	1950	59,163.00	1,950.0	59,163.00
80	51	vacant 5/6/22 (Zenil Pena)	Court Services Officer	21.81	1950	42,529.50	1,950.0	42,529.50
80	51	vacant 5/10/22 (Moir)	Court Services Officer	21.81	1950	42,529.50	1,950.0	42,529.50
80	51	vacant 7/14/22 (Hawk)	Court Services Officer	26.21	1950	51,109.50	1,950.0	51,109.50
80	51	vacant 7/21/22 (Cain)	Court Services Officer	23.55	1950	45,922.50	1,950.0	45,922.50
80	51	vacant 10/30/22 (Evans)	Court Services Officer	23.10	1950	45,045.00	1,950.0	45,045.00
80	52	vacant 2/8/21 (Slough promo)	Court Services Officer	28.65	1950	55,867.50	1,950.0	55,867.50
80	77	vacant 1/01/22 (New Position)	Zoning Officer	18.48	1950	36,036.00	1,950.0	36,036.00
80	77	vacant 6/24/22 (Monte)	Planner	38.25	1950	74,587.50	1,950.0	74,587.50
80	140	vacant 1/10/22 (Spence promo)	Correctional Officer	31.97	2080	66,497.60	2,080.0	66,497.60
80	140	vacant 4/17/22 (Faust)	Correctional Officer	23.13	2080	48,110.40	2,080.0	48,110.40
80	140	vacant 4/15/22 (Donnals)	Correctional Officer	21.39	2080	44,491.20	2,080.0	44,491.20
80	140	vacant 4/21/22 (Brown)	Correctional Officer	23.13	2080	48,110.40	2,080.0	48,110.40
80	140	vacant 4/22/22 (Emory)	Correctional Officer	23.63	2080	49,150.40	2,080.0	49,150.40
80	140	vacant 4/26/22 (Alldredge)	Correctional Officer	28.84	2080	59,987.20	2,080.0	59,987.20
80	140	vacant 5/3/22 (Poindexter)	Correctional Officer	21.39	2080	44,491.20	2,080.0	44,491.20
80	140	vacant 5/3/22 (Beckett)	Correctional Officer	24.98	2080	51,958.40	2,080.0	51,958.40
80	140	vacant 6/2/22 (Webb)	Correctional Officer	21.39	2080	44,491.20	2,080.0	44,491.20
80	140	vacant 6/19/22 (Christians promo)	Correctional Officer	28.84	2080	59,987.20	2,080.0	59,987.20
80	140	vacant 6/20/22 (N. Roberts promo)	Correctional Officer	25.86	2080	53,788.80	2,080.0	53,788.80
80	140	vacant 8/8/22 (Wiseman)	Correctional Officer	24.14	2080	50,211.20	2,080.0	50,211.20
80	140	vacant 8/10/22 (A. Roberts)	Correctional Officer	26.28	2080	54,662.40	2,080.0	54,662.40
80	140	vacant 8/15/22 (Burgener)	Correctional Officer	26.28	2080	54,662.40	2,080.0	54,662.40
80	140	vacant 6/26/22 (Richler)	Sergeant-Corrections	40.62	2080	84,489.60	2,080.0	84,489.60
80	140	vacant 8/25/22 (Hesselmann)	Sergeant-Corrections	40.62	2080	84,489.60	2,080.0	84,489.60
80	140	vacant 8/29/22 (McCartney)	Court Security Officer	20.96	2080	43,596.80	2,080.0	43,596.80
80	140	vacant 9/27/22 (Trimble)	Court Security Officer	20.60	2080	42,848.00	2,080.0	42,848.00
80	140	vacant 7/30/21 (Barth to FT)	Part Time Master Control Officer	17.07	1040	17,752.80	1,040.0	17,752.80
80	140	vacant 8/29/21 (Skinner)	Part Time Master Control Officer	17.07	1040	17,752.80	1,040.0	17,752.80
80	140	vacant 11/23/21 (Andres-Mittman)	Part Time Master Control Officer	17.07	1040	17,752.80	1,040.0	17,752.80
80	140	vacant 4/4/22 (Shepard to FT)	Part Time Master Control Officer	17.07	1040	17,752.80	1,040.0	17,752.80
80	140	vacant 7/10/22 (Cooper)	Part Time Master Control Officer	17.99	1040	18,709.60	1,040.0	18,709.60
80	140	vacant 8/22/22 (Burdette)	Part Time Master Control Officer	17.16	1040	17,846.40	1,040.0	17,846.40
80	140	vacant 7/11/22 (Barth promo)	Clerk	17.07	1950	33,286.50	1,950.0	33,286.50
80	140	vacant 9/30/22 (Frye)	Clerk	20.46	1950	39,897.00	1,950.0	39,897.00
630	30	vacant 7/15/22 (Bedwell)	Court Technology Specialist	54.86	1950	106,977.00	1,950.0	106,977.00
671	30	vacant 8/6/21 (Cook)	Legal Clerk	15.50	1950	30,225.00	1,950.0	30,225.00
		-- TOTAL --				3,036,150.00		3,036,150.00

**EEO REPORT**

Information provided based on EEO Tracking forms submitted by Applicant. Figures are for General County only.

October 2022 Monthly EEO Report General County Only	ads closing this month:							ads with no end date:														TOTALS
	Administrative Legal Secretary - State's Attorney	Court Services Officer - Juvenile Probation - Probation & Court Services	Director - Probation & Court Services	Sr. Systems Administrator - IT	Court Services Officer - JDC	PT Master Control Officer - Sheriff	Snow Plow Operator (Temp) - Highway	Planning Internship - Planning and Zoning	Deputy Coroner/Autopsy Tech (PT) - Coroner	Zoning Officer - Planning & Zoning	Attorney (Abuse-Neglect Div.) - Public Defender	Attorney (Entry Level) - Public Defender	Attorney (Experienced) - Public Defender	Legal Clerk - Circuit Clerk	Court Security Officer - Sheriff	Senior Systems Administrator - IT	Desktop Support Tech - IT	PT Master Control Officer - Sheriff	Court Services Officer - JDC	Investigator - Public Defender		
<b>Total Applicants</b>	2	5	0	0	9	4	0	1	5	2	1	1	1	8	13	1	5	2	3	3	66	
<b>Male</b>	0	3	Had to apply thru the IL Court System	0	2	0	0	0	3	2	0	0	0	1	4	0	4	1	2	3	25	
<b>Female</b>	2	2		0	7	4	0	1	2	0	1	1	1	7	9	1	1	1	1	0	0	41
<b>NonBinary</b>	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Undisclosed</b>	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Hispanic or Latino</b>	0	0	Had to apply thru the IL Court System	0	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	2	
<b>White</b>	1	2		0	4	1	0	0	4	1	1	1	1	5	3	0	3	0	0	2	29	
<b>Black or African-American</b>	1	3		0	4	1	0	0	0	1	0	0	0	0	7	0	1	1	2	1	22	
<b>Native Hawaiian or Other Pacific Islander</b>	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Asian</b>	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>American Indian or Alaska Native</b>	0	0		0	1	0	0	0	0	0	0	0	0	1	1	0	1	0	1	0	5	
<b>Two or more races</b>	0	0		0	0	1	0	1	1	1	0	0	0	1	2	1	0	1	0	0	8	
<b>Undisclosed</b>	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Veteran Status</b>	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	1	

CHAMPAIGN COUNTY APPOINTMENT REQUEST FORM  
PLEASE TYPE OR PRINT IN BLACK INK

NAME: Andy Graham

ADDRESS: 116 oak place Rantoul IL 61866  
Street City State Zip Code

EMAIL: Rantoulwp@gmail.com PHONE: 217-417-5521

Check Box to Have Email Address Redacted on Public Documents

PARTY AFFILIATION: (Please check one)  Democrat  Republican  Other, please explain:

NAME OF APPOINTMENT BODY OR BOARD: Public Aid Appeals

BEGINNING DATE OF TERM: \_\_\_\_\_ ENDING DATE: Nov 30th 2022

The Champaign County Board 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, A CANDIDATE MUST COMPLETE AND SIGN THIS APPLICATION.

1. What experience and background do you have which you believe qualifies you for this appointment/reappointment?  
Rantoul Township Sup. since May 21

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?  
listen to citizens appeals and make of facts based decisions

3. What is your knowledge of the appointed body's operations, specifically property holdings and management, staff, taxes, fees?

N/A

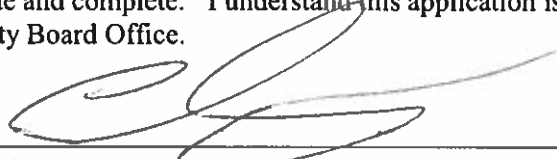
4. Can you think of any relationship or other reason that might possibly constitute a conflict of interest if you are selected to serve on the body for which you are applying? (This question is not meant to disqualify you; it is only intended to provide information.) Yes  No  If yes, please explain:

5. Would you be available to regularly attend the scheduled meeting of the appointed body?

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.

Signature



Date

9/22/22

CHAMPAIGN COUNTY APPOINTMENT REQUEST FORM

PLEASE TYPE OR PRINT IN BLACK INK

NAME: Ryan Elwell

ADDRESS: 2205 Brookshire E Champaign IL 61821  
Street City State Zip Code

EMAIL: Ryan@swipeclicksold.com PHONE: 217.991.2101

Check Box to Have Email Address Redacted on Public Documents

NAME OF APPOINTMENT BODY OR BOARD: ZBA

BEGINNING DATE OF TERM: 01-2023 ENDING DATE: 11-28

The Champaign County Board 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, A CANDIDATE MUST COMPLETE AND SIGN THIS APPLICATION.

- 1. What experience and background do you have which you believe qualifies you for this appointment/reappointment?

I have participated in the ZBA since 2018. I have chaired since 2020.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 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?

The role of the board member is to hear out both sides of the requests and apply the zoning ordinances in a fair and impartial manner. As the chair, the further responsibilities are to lead the hearing that is open and fair to all parties while making sure that board members have their questions answered. Making the meetings flow in an orderly and efficient manner respecting the public and the board members is key.  
\_\_\_\_\_

- 3. What is your knowledge of the appointed body's operations, specifically property holdings and management, staff, taxes, fees?

Quite familiar with staff and the management of direction of the Zoning board.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 body 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:

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5. Would you be available to regularly attend the scheduled meeting of the appointed body?

Yes  No  If no, please explain:

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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.

Ryan Ellwell  
Signature

30 Sept 2022  
Date

Mr. Robert Lee Wood, Jr.

Champaign County IL | Generated 11/2/2022 @ 2:03 pm by OnBoard2 - Powered by ClerkBase

Status

Name

Mr. Robert Lee Wood, Jr.

Application Date

11/2/2022

Expiration Date

11/2/2121

Status

Received

Board	Vacancies	Status
<a href="#">Pesotum Fire Protection District</a>	1	Pending

Basic Information

Name

Mr. Robert Lee Wood, Jr.

What experience and background do you have which you believe qualifies you for this appointment?

I have worked as the Pesotum Village Works Manager for five years and have worked closely with the fire chief on a daily basis. I have worked in collaboration with the fire department on many incidents over the past years.

What is your knowledge of the appointed body's operations, property holding's staff, taxes, and fees?

My village shop is adjacent to the firehouse which is the only property the department owns other than firefighting equipment. I am acquainted with most of the staff and have observed the daily operations. I familiarized myself with levy and budget.

Please list any boards, commissions, or public positions to which you have been appointed or elected and are currently serving.

Village of Pesotum zoning board of appeals.

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 appointed body for which you are applying? If yes, please explain.

No

Would you be available to regularly attend the scheduled meeting of the appointed body? If no, please explain.

Yes

Gender

What is your gender?

Male

Ethnicity

What is your ethnicity?

White

Contact Information

Address

7  
Harness Ln.  
Pesotum, IL 61863

Phone

[217 714-7341](tel:2177147341)

Email

[rlwood373@gmail.com](mailto:rlwood373@gmail.com)

Occupation

Additional Information

Notes



## OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE

1776 East Washington Street, Urbana, Illinois 61802-4581

Darlene A. Kloepfel, County Executive

### MEMORANDUM

**TO:** County Board Members  
**FROM:** Darlene Kloepfel, County Executive  
**DATE:** November 2, 2022  
**RE:** Recommended Board/Committee Appointments

Executive appointments for expiring terms of other community boards and committees are staggered throughout the year. In advance of term expirations, the Executive's Office advertises upcoming vacancies to notify interested applicants and to offer the Board the opportunity to recruit applicants or provide input to the Executive regarding any concerns or recommendations. Methods used to publicize upcoming vacancies include:

- Post on the county's website on the County Executive's page
- Post on the "vacancies" bulletin board located in Administrative Services
- E-mail notice to County Board Members and the news media
- Notice in the County Board's Committee of the Whole agenda under the Policy, Personnel and Appointments area of responsibility
- Word-of-mouth and inquiries from interested members of the public
- Announcements at public speaking events

Applications are reviewed and applicants interviewed. Considerations for making appointments include:

- Qualifications required by the board/commission statute or by-laws, including residence in the district, specific professional representation, required partisan balance, certifications and bonding requirements
- Constituent representation for demographic characteristics, including gender, race, age
- Constituent representation for geography of the district, including rural/urban or areas of the county
- Representation of consumers of the board's activities
- Difficulties or gaps in skills the board is experiencing
- Balance of experienced and newer members
- Balance of resources, interests and skills appointees can contribute to the board
- Input from County Board members; County officials; board members; staff and partners of the board with the vacancy, and interested members of the public

Prior to appointments being named, Board Members have an opportunity to see all applications received in the agenda packet. I have attached here the applications for appointments for positions expiring in December (*incumbents are noted in italics*) and recommendations to fill these vacancies will be forwarded to the December County Board meeting.

#### Champaign-Urbana Mass Transit District – 1 position – term 1/1/2023-12/31/2027

- *Richard Barnes (R)*

#### Mental Health Board – 1 position – term 1/1/2023-12/31/2026

- *Jane Sprandel*

#### Hardwood Kerr Drainage District – 1 position – unexpired term ending 8/31/2025

- *Bryan Schluter*



Status

Name

Mr. Richard Walker Barnes

Application Date

9/30/2022

Expiration Date

9/30/2121

Board Member

[Richard Barnes](#)

Status

Validated

Board	Vacancies	Status
<a href="#">Champaign-Urbana Mass Transit District</a>	0	Pending

Basic Information

Name

Mr. Richard Walker Barnes

What experience and background do you have which you believe qualifies you for this appointment?

Three years on the CUMTD board; 25 years on staff of the University of Illinois Division of Intercollegiate Athletics

What is your knowledge of the appointed body's operations, property holding's staff, taxes, and fees?

Having served on the MTD board through the pandemic, I have become well-versed in the district's struggles to hire enough staff to provide close to full service. I am also familiar with district geographical boundaries and the annexation process.

Please list any boards, commissions, or public positions to which you have been appointed or elected and are currently serving.

Salvation Army advisory board

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 appointed body for which you are applying? If yes, please explain.

No

Would you be available to regularly attend the scheduled meeting of the appointed body? If no, please explain.

Yes

Other Questions

Question #1

What is your political party affiliation?

Republican

Question #2

Contact Information

Address

1705 Bentbrook Dr.  
Champaign, IL 61822

Phone

[217-369-9591](tel:217-369-9591)

Cell Phone

[217-369-9591](tel:217-369-9591)

Email

[rwbarnes@illinois.edu](mailto:rwbarnes@illinois.edu)

Occupation

Professional Licenses

(retired)

Additional Information

Notes

**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?**

An MTD board member is to represent interests of taxpayers in the district as well as patrons of the transit system. Along with other board members, I will continue to ask strategic questions as we confront the issues that come before us.

**Gender**

**What is your gender?**

Male

**Ethnicity**

**What is your ethnicity?**

White

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**Status**

**Name**  
JANE SPRANDEL

**Application Date**  
10/11/2022

**Expiration Date**  
10/11/2121

**Board Member**  
[Jane Sprandel](#)

**Status**  
Validated

Board	Vacancies	Status
Mental Health Board (708 Board)	0	Pending

**Basic Information**

**Name**  
JANE SPRANDEL

**What experience and background do you have which you believe qualifies you for this appointment?**

I have served on this board for the past 3 1/2 years. During that time I have brought my knowledge that I have gained from past and current positions. I also served on the Thomasboro Grade School school board for 12 years and I was the president for 9 of those years. Due to us buying a home in rural Homer is why I stepped down from the position. I also am a mom of two children who have mental health diagnosis and my sister has intellectual disabilities. I have helped on the steering committee for the upcoming DISABILITIES Expo for the years we have been able to hold it excluding when we had to pause due to Covid but during that time I continued to help spread the word of the great resources we have via the guide and online.

**What is your knowledge of the appointed body's operations, property holding's staff, taxes, and fees?**

I have served on this board for the past 3 1/2 years and during that time we have all had to learn to deal with the way things have changed drastically due to Covid. Also the economy and crime have also made this position very fluid and our focus has had to change due to other scenarios and the fact that there were opportunities for ARPA funds for our board to use and encourage many agencies to apply for.

**Please list any boards, commissions, or public positions to which you have been appointed or elected and are currently serving.**

Currently serving on the Mental Health Board

**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 appointed body for which you are applying? If yes, please explain.**

**Contact Information**

**Address**  
1068 COUNTY ROAD 2375 EAST  
HOMER, IL 61849

**Phone**  
[12177786796](tel:12177786796)

**Email**  
[JANESPRANDEL@GMAIL.COM](mailto:JANESPRANDEL@GMAIL.COM)

**Occupation**

I do not have any relationships that would be a conflict of interest

**Would you be available to regularly attend the scheduled meeting of the appointed body? If no, please explain.**

Yes

## Other Questions

### Question #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 am able to bring my ability to communicate with others to see where there are needs in our county and try to help them get the resources they need.

## Gender

**What is your gender?**

Female

## Ethnicity

**What is your ethnicity?**

White

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## Additional Information

### Notes

I have been thankful for the opportunity to be on the Mental Health Board and I would like to continue serving if chosen to stay on the board. I often say in life what I don't have in educational degrees I make up with passion, hard work and willingness to learn what I don't know quickly and efficiently. It would be an honor to be able to volunteer for more years to this board. Thank you for the consideration.

**CHAMPAIGN COUNTY APPOINTMENT REQUEST FORM**  
**Drainage District Commissioner**

NAME: Byron Schluter

ADDRESS: 2357 Cuy Rd 2900 N, Jeffers IL 61847  
Street City State Zip Code

EMAIL: basbms98@yahoo.com PHONE: 217 568-7358

Check Box to Have Email Address Redacted on Public Documents

NAME OF DRAINAGE DISTRICT: Harwood-Kerr

BEGINNING DATE OF TERM: Sept 22 ENDING DATE: \_\_\_\_\_

The Champaign County Executive appreciates your interest in serving your community. A clear understanding of your background and philosophies will assist the County Executive 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 THIS APPLICATION AND AN INTERVIEW WITH THE COUNTY EXECUTIVE.**

1. Are you a resident of the State of Illinois?  Yes  No

2. Do you own land within the drainage district?  Yes  No

3. What experience and background do you have which you believe qualifies you for this appointment?

Compromise Township Road Commission Drainage District  
Served Before Farm & have knowledge of where Tiles are and the  
Shape the tiles are in

4. What is your knowledge of the appointed body's operations, property holdings, staff, taxes, and fees?

Budget levies and responsibilities of Drainage District

5. Please list any boards, commissions, or public positions to which you have been appointed or elected and are currently serving.

Road Commission Compromise elected

6. 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 body 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:

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7. Would you be available to regularly attend the scheduled meeting of the appointed body?  Yes  No If no, please explain:

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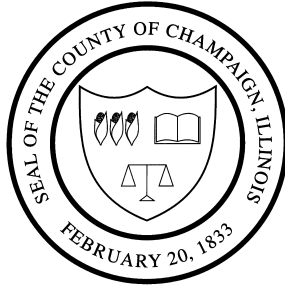
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The facts set forth in my application for appointment are true and complete. I understand this application is a document of public record that will be on file in the Office of the County Executive.

Brynn Schultz  
Signature

Date: August 31<sup>st</sup> 2022



Office of  
**County Board & County Executive**  
Champaign County, Illinois

## 2023 HOLIDAY CALENDAR

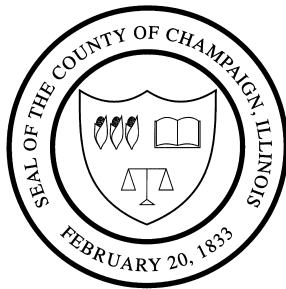
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New Year's Day (Observed)	Monday, January 2, 2023
Martin Luther King Day	Monday, January 16, 2023
President's Day	Monday, February 20, 2023
Spring Day (Good Friday)	Friday, April 7, 2023
Memorial Day	Monday, May 29, 2023
Juneteenth	Monday, June 19, 2023
Independence Day	Tuesday, July 4, 2023
Labor Day	Monday, September 4, 2023
Indigenous People's Day	Monday, October 9, 2023
Veterans' Day (Observed)	Friday, November 10, 2023
Thanksgiving and Day After Thanksgiving Day	Thursday, November 23, 2023 & Friday, November 24, 2023
Christmas Eve Day (Observed)	Monday, December 25, 2023
Christmas Day (Observed)	Tuesday, December 26, 2023

**Kyle Patterson**  
Chair

kylepatterson@co.champaign.il.us

**Steve Summers**  
Vice-Chair



Brookens Administrative Center  
1776 East Washington Street  
Urbana, Illinois 61802  
Phone (217) 384-3772  
Fax (217) 384-3896

**Office of  
County Board  
Champaign County, Illinois**

**CHAMPAIGN COUNTY BOARD**  
2023 Calendar of Meetings

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ALL MEETINGS HELD IN THE SHIELDS-CARTER MEETING ROOM,  
Brookens Administrative Center  
1776 East Washington, Urbana, Illinois  
Unless Otherwise Noted

**January**

County Facilities Committee	Tuesday, January 3, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, January 5, 2023 @ 6:30 p.m.
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana	Friday, January 6, 2023 @ 9:00 a.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, January 10, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, January 19, 2023 @ 6:30 p.m.
<i>County Board Study Session (Only if Required)</i>	<i>Tuesday, January 24, 2023 @ 6:00p.m.</i>

**February**

Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana <i>*Changed due to internal conflict</i>	<i>*Friday, February 3, 2023 @ 9:00 a.m.</i>
County Facilities Committee	Tuesday, February 7, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, February 9, 2023 @ 6:30 p.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, February 14, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, February 23, 2023 @ 6:30 p.m.
<i>County Board Study Session (Only if Required)</i>	<i>Tuesday, February 28, 2023 @ 6:00 p.m.</i>

**March**

County Facilities Committee	Tuesday, March 7, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, March 9, 2023 @ 6:30 p.m.
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana	Friday, March 10, 2023 @ 9:00 a.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, March 14, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, March 24, 2023 @ 6:30 p.m.
<i>County Board Study Session (Only if Required)</i>	<i>Tuesday, March 28, 2023 @ 6:00p.m.</i>



**April**

County Facilities Committee	Tuesday, April 4, 2023 @ 6:30 p.m.
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana <i>*Changed due to holiday</i>	*Wednesday, April 5, 2023 @ 9:00 a.m.
Environment & Land Use Committee	Thursday, April 6, 2023 @ 6:30 p.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, April 11, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, April 20, 2023 @ 6:30 p.m.
County Board Study Session ( <b>Only if Required</b> )	Tuesday, April 25, 2023 @ 6:00p.m.

**May**

County Facilities Committee	Tuesday, May 2, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, May 4, 2023 @ 6:30 p.m.
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana	Friday, May 5, 2023 @ 9:00 a.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, May 9, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, May 18, 2023 @ 6:30 p.m.
County Board Study Session ( <b>Only if Required</b> )	Tuesday, May 23, 2023 @ 6:00p.m.

**June**

County Facilities Committee	Tuesday, June 6, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, June 8, 2023 @ 6:30 p.m.
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana	Friday, June 9, 2023 @ 9:00 a.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, June 13, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, June 22, 2023 @ 6:30 p.m.
County Board Study Session ( <b>Only if Required</b> )	Tuesday, June 27, 2023 @ 6:00p.m.

**July**

County Facilities Committee	No Committee Meeting for July 2023
Environment & Land Use Committee	No Committee Meeting for July 2023
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana	No Committee Meeting for July 2023
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	No Committee Meeting for July 2023
COUNTY BOARD	Thursday, July 20, 2023 @ 6:30 p.m.

**August**

County Facilities Committee	Tuesday, August 8, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, August 10, 2023 @ 6:30 p.m.
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana	Friday, August 11, 2023 @ 9:00 a.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, August 15, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, August 24, 2023 @ 6:30 p.m.
Legislative Budget Hearings – FY2024	Monday, August 28, 2023 @ 6:00 p.m. & Tuesday, August 29, 2023 @ 6:00 p.m.

**September**

County Facilities Committee	Tuesday, September 5, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, September 7, 2023 @ 6:30 p.m.
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana	Friday, September 8, 2023 @ 9:00 a.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, September 12, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, September 21, 2023 @ 6:30 p.m.
<i>County Board Study Session (Only if Required)</i>	<i>Tuesday, September 26, 2023 @ 6:00p.m.</i>
Special Finance Committee of the Whole – FY2024 Budget	Thursday, September 28, 2023 @ 6:30 p.m.

**October**

County Facilities Committee	Tuesday, October 3, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, October 5, 2023 @ 6:30 p.m.
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana	Friday, October 6, 2023 @ 9:00 a.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, October 10, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, October 19, 2023 @ 6:30 p.m.
<i>County Board Study Session (Only if Required)</i>	<i>Tuesday, October 24, 2023 @ 6:00p.m.</i>

**November**

Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana <i>*Changed due to holiday</i>	*Friday, November 3, 2023 @ 9:00 a.m.
County Facilities Committee	Tuesday, November 7, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, November 9, 2023 @ 6:30 p.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, November 14, 2023 @ 6:30 p.m.
COUNTY BOARD <i>*Changed due to holiday</i>	*Tuesday, November 21, 2023 @ 6:30 p.m.
<i>County Board Study Session (Only if Required)</i>	<i>Tuesday, November 28, 2023 @ 6:00p.m.</i>

**December**

County Facilities Committee	Tuesday, December 5, 2023 @ 6:30 p.m.
Environment & Land Use Committee	Thursday, December 7, 2023 @ 6:30 p.m.
Highway & Transportation Committee – County Highway Building, 1605 E. Main, Urbana	Friday, December 8, 2023 @ 9:00 a.m.
Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appts)	Tuesday, December 12, 2023 @ 6:30 p.m.
COUNTY BOARD	Thursday, December 21, 2023 @ 6:30 p.m.



**AARON AMMONS**  
**CHAMPAIGN COUNTY CLERK & RECORDER**  
 Champaign County, Illinois

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1776 East Washington Street  
 Urbana, IL 61802  
 Office/Vitals: 217-384-3720    Taxes: 217-384-3722    Elections 217-384-3724  
[www.champaigncountyclerk.il.gov](http://www.champaigncountyclerk.il.gov)

## COUNTY CLERK MONTHLY REPORT OCTOBER 2022

Liquor Licenses & Permits	25.00
Civil Union Licenses	0.00
Marriage License	6,860.00
Interests	14.50
Fidlar Processing Fees	712.50
Vital Clerk Fees	19,686.50
Tax Clerk Fees	2,188.00
Refunds of Overpayments	-
<b>TOTAL</b>	<b>29,486.50</b>
Additional Clerk Fees	1,618.00

Rosecrance, Inc (Formerly Community Elements)  
 Champaign Co Re-Entry Grant  
 For the Month Ending September 30, 2022

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Total YTD
<b>1. Personnel Costs</b>	<b>\$22,619</b>	<b>\$19,789</b>	<b>\$25,975</b>	<b>\$22,791</b>	<b>\$22,700</b>	<b>\$16,347</b>	<b>\$19,995</b>	<b>\$24,225</b>	<b>\$23,262</b>	<b>\$197,703</b>
<b>2. Payroll Taxes/Benefits</b>	<b>\$4,436</b>	<b>\$6,052</b>	<b>\$4,440</b>	<b>\$4,708</b>	<b>\$5,356</b>	<b>\$5,305</b>	<b>\$4,988</b>	<b>\$5,496</b>	<b>\$6,133</b>	<b>\$46,914</b>
Computer Hardware & Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Equipment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Property Insurance	\$29	\$29	\$29	\$29	\$29	\$29	\$29	\$23	\$29	\$255
Building & Grounds Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$410	\$982	\$264	\$178	\$108	\$226	\$286	\$603	\$222	\$3,279
Janitorial Service	\$799	\$417	\$435	\$94	\$304	\$386	\$255	\$240	\$256	\$3,186
Equip Maintenance Agreements	\$135	\$77	\$189	\$88	\$82	\$127	\$182	\$242	\$196	\$1,318
Depreciation	\$508	\$510	\$499	\$500	\$500	\$513	\$457	\$457	\$387	\$4,331
<b>Total Occupancy</b>	<b>\$1,881</b>	<b>\$2,015</b>	<b>\$1,416</b>	<b>\$889</b>	<b>\$1,023</b>	<b>\$1,281</b>	<b>\$1,209</b>	<b>\$1,565</b>	<b>\$1,090</b>	<b>\$12,369</b>
Office Supplies	\$161	\$78	\$143	\$180	\$270	\$160	\$67	\$74	\$76	\$1,209
Contractual / Professional Fees	\$538	\$692	\$653	\$550	\$1,021	\$720	\$511	\$745	\$362	\$5,792
Travel / Training	\$1,025	\$179	\$873	\$197	\$208	\$335	\$230	\$754	\$564	\$4,365
Client Assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Rent	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone / Cell Phone	\$492	\$451	\$429	\$483	\$433	\$437	\$369	\$381	\$372	\$3,847
Liability / Malpractice Insurance	\$315	\$325	\$325	\$325	\$325	\$325	\$361	\$339	\$339	\$2,979
Moving & Recruiting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Program Expenses</b>	<b>\$31,467</b>	<b>\$29,581</b>	<b>\$34,254</b>	<b>\$30,123</b>	<b>\$31,336</b>	<b>\$24,910</b>	<b>\$27,730</b>	<b>\$33,579</b>	<b>\$32,198</b>	<b>\$275,178</b>
<b>ALLOCATED M&amp;G</b>	<b>\$6,556</b>	<b>\$6,766</b>	<b>\$6,840</b>	<b>\$6,347</b>	<b>\$7,557</b>	<b>\$7,027</b>	<b>\$8,590</b>	<b>\$7,794</b>	<b>\$8,335</b>	<b>\$65,812</b>
<b>TOTAL EXPENSE</b>	<b>\$38,023</b>	<b>\$36,347</b>	<b>\$41,094</b>	<b>\$36,470</b>	<b>\$38,893</b>	<b>\$31,937</b>	<b>\$36,320</b>	<b>\$41,373</b>	<b>\$40,533</b>	<b>\$340,990</b>
<b>Re-Entry Indirect - 11.9% Max</b>										
Max M&G Allowed	\$4,250	\$3,996	\$4,627	\$4,069	\$4,233	\$3,365	\$3,746	\$4,536	\$4,349	\$37,169
<b>Champaign County Total</b>	<b>\$35,717</b>	<b>\$33,577</b>	<b>\$38,881</b>	<b>\$34,192</b>	<b>\$35,569</b>	<b>\$28,275</b>	<b>\$31,476</b>	<b>\$38,115</b>	<b>\$36,547</b>	<b>\$312,347</b>
Champaign County Paid	\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$75,000



# SHERIFF DUSTIN D. HEUERMAN CHAMPAIGN COUNTY SHERIFF'S OFFICE

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204 E. Main Street  
Urbana, Illinois 61801-2702  
(217) 384-1204

## **Dustin D. Heuerman**

*Sheriff*

ph (217) 384-1205  
fax (217) 384-3023

## **Chief Deputy**

**Shannon Barrett**

ph (217) 384-1222  
fax (217) 384-1219

## **Captain**

**Law Enforcement**

**Shane Cook**

ph (217) 384-1207  
fax (217) 384-1219

## **Captain/Jail Supt.**

**Corrections**

**Karee Voges**

ph (217) 819-3534  
fax (217) 384-1272

## **Jail Information**

ph (217) 384-1243  
fax (217) 384-1272

## **Investigations**

ph (217) 384-1213  
fax (217) 384-1219

## **Civil Process**

ph (217) 384-1204  
fax (217) 384-1219

**TO: Leah Taylor, Justice & Social Services Chair**

**FR: Sheriff Dustin D. Heuerman**

**DA: October 31, 2022**

**RE: Kankakee County Intergovernmental Agreement**

Please find attached an Intergovernmental Agreement (IGA) requested by the Sheriff of Kankakee County to solidify our partnership for housing inmates in Kankakee County. Please note the negotiated rate increase from \$60/inmate/day to \$70/inmate/day. I will continue to evaluate closer housing availability and lower rates. Kankakee is the best available option to meet our needs at this time. This IGA in no way effects our ability to house in a closer county at a lower rate, should the opportunity become available.

The State's Attorney's Office has reviewed this IGA.

It is my recommendation this IGA be approved.

Please let me know if you have questions.



Kankakee County Sheriff's Police  
Michael D. Downey, Sheriff

**INTERGOVERNMENTAL HOUSING AGREEMENT  
BETWEEN THE CHAMPAIGN COUNTY SHERIFF'S DEPARTMENT AND  
KANKAKEE COUNTY  
FOR THE HOUSING OF PRISONERS**

This agreement is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2022, by and between the CHAMPAIGN COUNTY SHERIFF'S DEPARTMENT, a body politic and corporate, hereinafter referred to as "CHAMPAIGN COUNTY" and the COUNTY OF KANKAKEE, a body politic and corporate, hereinafter referred to as "KANKAKEE COUNTY" and the Sheriff of Kankakee County, pursuant to authority granted by the Illinois Constitution (1970), Article VII, Section 10; and the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq.

WHEREAS, CHAMPAIGN COUNTY has a need for additional housing of prisoners committed to the care and custody of the CHAMPAIGN COUNTY SHERIFF; and

WHEREAS, KANKAKEE COUNTY has limited available space for housing said prisoners; and

NOW THEREFORE, in consideration of the foregoing and the covenants contained herein, the parties do hereby agree and covenant as follows:

1. **HOUSING:** The Sheriff of Kankakee County agrees to provide housing for CHAMPAIGN COUNTY prisoners as hereinafter provided. It is expressly agreed by and between parties hereto that CHAMPAIGN COUNTY shall send and the Sheriff of Kankakee County shall accept male and female prisoners in numbers that shall be agreed to and re-evaluated on a weekly basis between the parties hereto. The parties agree that the Sheriff of Kankakee County has the right to refuse to house or to continue to house any prisoner when deemed in the best interest of the Sheriff of Kankakee County.

3000 South Justice Way • Kankakee, Illinois 60901-8262  
911 Emergency  
(815) 802-7100 – Administration  
Fax (815) 802-7101  
Email: mdowney@k3county.net

2. **CLASSIFICATION OF INMATES:** CHAMPAIGN COUNTY agrees that the prisoners to be housed by the Sheriff of Kankakee County will be limited to the following classified offenders:
  - a. Prisoners (male or female) currently designated as serving a sentence of county time.
  - b. Prisoners (male or female) currently waiting trial and unable to post bond set by the Circuit Court in CHAMPAIGN County.

The Sheriff of Kankakee County agrees to accept and securely keep all such prisoners delivered to him under the terms of this Agreement.

3. **LOCATION OF HOUSING:** Kankakee County and CHAMPAIGN COUNTY further agree that all housing to be made available by Kankakee County will be at the Kankakee County Detention Center located at 400 East Merchant Street Kankakee, IL 60901 and/or the Jerome Combs Detention Center located at 3050 Justice Way Kankakee, IL 60901 until such time inmates housed for CHAMPAIGN COUNTY will be transferred.
4. **POLICY AND SCOPE OF SERVICES:** The Sheriff of Kankakee County agrees to comply with the requirements of the Unified Code of Corrections, the Illinois Department of Corrections County Jail and Detention Standards Unit regarding adequate food, bedding, clothing, inspection, supervision, mail privileges, personal hygiene, facilities, haircuts, recreation, commissary, visitation, laundry, religious ministrations, and access to a television in the dayroom. CHAMPAIGN COUNTY and Kankakee County further agree as follows:
  - a. **Commissary:** The Sheriff of Kankakee County shall maintain a commissary account for each CHAMPAIGN COUNTY prisoner for the purpose of permitting purchases as permitted by the rules and regulations of Kankakee County Detention Center.
  - b. **Inmate Funds:** The Sheriff of Kankakee County agrees to hold monies of CHAMPAIGN COUNTY prisoners while they are in the Kankakee County Detention Center and return by check those monies to the inmate upon return to CHAMPAIGN COUNTY.
  - c. **Clothing:** Kankakee County will provide appropriate jail uniforms for each CHAMPAIGN COUNTY prisoner accepted under this agreement.

The Sheriff of Kankakee County agrees that no CHAMPAIGN COUNTY prisoner confined in the Kankakee County Detention Center under the terms of this contract shall on the grounds of age, gender, sex, sexual orientation, gender identity, or expression, religion, disability, race, ethnicity, color, or national origin, or on any other ground upon

which discrimination is prohibited by law be subjected to discrimination in any manner relating to his/her confinement.

It is further expressly agreed by and between the parties hereto that CHAMPAIGN COUNTY prisoners held by Kankakee County pursuant to this agreement may not be removed by any person or persons without an order or writ of court of competent jurisdiction or permission of the Warden of the CHAMPAIGN County Detention Center or his/her designee, except for emergency medical treatment.

It is further expressly agreed by and between the parties hereto that any CHAMPAIGN COUNTY prisoner in the Kankakee County Detention Center who is subject to transporting to court or being returned to CHAMPAIGN COUNTY shall be returned to the custody of CHAMPAIGN COUNTY and transportation of said prisoner shall be provided by the CHAMPAIGN County Sheriff's Department Monday through Friday.

5. **PAYMENT:** Effective October 1, 2022 and In consideration thereof, CHAMPAIGN COUNTY agrees to provide compensation to Kankakee County in the amount of SEVENTY (\$70) dollars per day, per prisoner, and payment of each sum in total shall be made monthly by CHAMPAIGN COUNTY as hereinafter specified, and failure of CHAMPAIGN COUNTY to remit payment shall constitute breach of this Agreement and will constitute cause for termination.

The Sheriff of Kankakee County shall submit monthly invoices to CHAMPAIGN COUNTY citing the number of utilized beds at SEVENTY (\$70) dollars per day. Invoices will be sent to The CHAMPAIGN COUNTY Sheriff's Office Attn: Teresa Schlein, [tschlein@co.champaign.il.us](mailto:tschlein@co.champaign.il.us) 204 East Main Street Urbana, IL 61801.

Invoices are to be paid within thirty (30) days of their receipt.

6. **MEDICAL CARE:** Kankakee County shall provide all necessary medical, psychological, optical, dental, and medical prescription care to all CHAMPAIGN COUNTY prisoners confined within the Kankakee County Detention Center under the terms of this agreement, while said prisoners are residents of the Kankakee County Detention Center. CHAMPAIGN COUNTY shall pay to Kankakee County all costs of medical, optical, dental, medical prescriptions, and other types of medical, psychiatric, and psychological care received by CHAMPAIGN COUNTY prisoners while in-custody of the Kankakee County Sheriff, payment to be made upon receipt of medical bills; except for the costs of medical care given by the medical staff of the Kankakee County Detention Center. It is expressly agreed by and between the parties hereto, that hospitalization of any such CHAMPAIGN COUNTY prisoner, where such hospitalization is authorized and mandated by the Kankakee



County Detention Center's Medical Director, will be the financial responsibility of CHAMPAIGN COUNTY. In consideration therefore, CHAMPAIGN COUNTY shall reimburse to Kankakee County all costs of such care and attention for said prisoners. Said costs shall include, but are not limited to, the costs of obtaining officers or other security at any hospital, physician's office or other medical facility where medical care is to be provided for said prisoners and the cost of transporting said prisoners to said medical facility only if medical facility is located outside Kankakee County.

7. **EXTRAORDINARY OR UNUSUAL OCCURRENCE:** The Sheriff of Kankakee County agrees to document fully and to prepare an incident report on forms provided by CHAMPAIGN COUNTY regarding the following: Any physical assault of one resident upon another involving a CHAMPAIGN COUNTY prisoner; any CHAMPAIGN COUNTY prisoner's assault upon an employee; the use of force by an employee of Kankakee County upon a CHAMPAIGN COUNTY prisoner; and CHAMPAIGN COUNTY prisoner's suicide attempt, escape or unauthorized absence, or death; any major property loss, damage from fire occasioned by a CHAMPAIGN COUNTY prisoner and any CHAMPAIGN COUNTY prisoner action which could lead to criminal charges. These reports will be forwarded immediately to the Warden of CHAMPAIGN COUNTY or his designee.

In the case of the escape of a CHAMPAIGN COUNTY prisoner confined in the Kankakee County Detention Facility, the Sheriff of Kankakee County, or his designee shall notify the Sheriff of CHAMPAIGN COUNTY, or his designee promptly and use all reasonable means to recapture the prisoner.

8. **RULES AND REGULATIONS:** It is further agreed by and between the parties hereto that CHAMPAIGN COUNTY inmates are subject to the rules and regulations of the Kankakee County Detention Center and the privileges or restrictions attaching thereto, and are subject to no other rules and regulations or the granting of any privileges attaching to the CHAMPAIGN COUNTY jail
9. **INDEMNIFICATION:** Kankakee County shall be responsible for and shall save and hold CHAMPAIGN COUNTY and its agents, officers, and employees harmless from and against any and all liabilities, claims, demands or suits or CHAMPAIGN COUNTY prisoners arising out of any act or omission of Kankakee County, Kankakee County Sheriff, or any agents, officers, or employees thereof while any prisoner of CHAMPAIGN COUNTY is in the custody of the Kankakee County Sheriff.

CHAMPAIGN COUNTY shall be responsible for and shall indemnify, defend, save and hold Kankakee County, the Sheriff of Kankakee County, and their agents, officers, and employees harmless from and against any and all liabilities, claims, demands or suits brought by any prisoner of CHAMPAIGN COUNTY housed pursuant to this Agreement arising out of any act or omission of

CHAMPAIGN COUNTY, the Sheriff of CHAMPAIGN COUNTY, or any agents, officers, or employees thereof concerning the acts of incarceration.

CHAMPAIGN COUNTY prisoners transferred under this Agreement shall be under the care, government, and the direction of the Warden of the Kankakee County Jail, pursuant to 730 ILCS 125/14. Kankakee County agrees and assumes the legal responsibilities that follow from its statutory duties.

- 10. **AMENDMENT AND MODIFICATION:** This agreement shall become effective upon the date of acceptance by all parties hereto. This agreement may be amended with the written consent of all parties hereto.
- 11. **APPLICABLE LAW:** This Agreement shall be interpreted and enforced under the laws of the State of Illinois.
- 12. **TERMINATION:** Any party to this Agreement may terminate this Agreement for any reason whatsoever, by giving all other parties hereto thirty (30) days written notice of said termination.

IN WITNESS WHEREOF, the undersigned duly authorized officers have subscribed their name on behalf of the County of Kankakee and the County of CHAMPAIGN.

**County of Kankakee**

By: \_\_\_\_\_  
Andrew Wheeler, County Board Chairman

Date: \_\_\_\_\_

\_\_\_\_\_  
Michael D. Downey, Sheriff

Date: \_\_\_\_\_

**County of Champaign**

By: \_\_\_\_\_  
Kyle Patterson, County Board Chairman

Date: \_\_\_\_\_

\_\_\_\_\_  
Dustin Heuerman, Sheriff

Date: \_\_\_\_\_



## **OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE**

1776 East Washington Street, Urbana, Illinois 61802-4581

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**Darlene A. Kloeppel, County Executive**

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### MEMORANDUM

To: Stephanie Fortado, Chair of Finance; and  
Jim Goss, Deputy Chair of Finance; and  
Honorable Members of the Finance Committee of the Whole

From: Tami Ogden, Director of Finance

Date: November 1, 2022

Subject: Budget Transfer 2022/10/358

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Pursuant to 2022 Resolutions 213-217, the Champaign County Board and certain Elected Officials entered into agreements on September 22, 2022, with AFSCME Council 31 for the period of January 1, 2022 – December 31, 2024.

Based on an analysis of the contract increases impacting the General Fund, a board approved budget transfer is requested. Funds have been appropriated to support the transfer in the FY2022 budget. It should be noted that some departments may still need to request a budget amendment due to payouts from employees that have separated throughout the year.

#### **Requested Action:**

The Finance Committee recommends to the Champaign County Board approval of Budget Transfer 2022/10/358 to cover AFSCME increases pursuant to the negotiated contracts for General Fund departments in FY2022.

# Journal Proof Report



Journal Number: 358 Year: 2022 Period: 10

Description:

Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit	
BUA	1080-00-0251b-01-071-000-000-0000-500103-	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$42595.00		
BUA	1080-00-0252a-02-042-000-000-0000-500103	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$14508.00		
BUA	1080-00-0252a-02-040-000-000-0000-500103	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$8361.00		
BUA	1080-00-0251a-01-026-000-000-0000-500103-	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$5948.00		
BUA	1080-00-0251c-01-022-000-000-0000-500103-	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$21070.00		
BUA	1080-00-0251c-01-023-000-000-0000-500103-	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$4271.00		
BUA	1080-00-0254t-02-030-000-000-0000-500103	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$47339.00		
BUA	1080-00-0254t-02-041-000-000-0000-500103	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$16603.00		
BUA	1080-00-0251a-01-025-000-000-0000-500103-	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$7308.00		
BUA	1080-00-0253t-02-052-000-000-0000-500103	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$4193.00		
BUA	1080-00-0254t-02-036-000-000-0000-500103	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$4446.00		
BUA	1080-00-0254t-02-031-000-000-0000-500103	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$24749.00		
BUA	1080-00-0254t-02-141-000-000-0000-500103	REGULAR FULL-TIME EMPLOYEES	FY2022 Wages	N	\$4829.00		
BUA	1080-00-0251a-01-075-000-000-0000-502043-	CONTINGENT EXPENSE	FY2022 Wages	N		\$206220.00	
				Journal 2022/10/358	Total	\$206220.00	\$206220.00

Fund: 1080 General Corporate

Dept: 071 Public Properties, 042 Coroner, 040 Sheriff, 026 County Treasurer, 022 County Clerk, 023 Recorder, 030 Circuit Clerk, 041 State's Attorney, 025 Supervisor of Assessments, 052 Court Services - Probation, 036 Public Defender, 031 Circuit Court, 141 State's Attorney Support Enforcement, and 075 General County

Reason: A Board approved transfer is required to cover the FY2022 AFSCME contract wage increases in the General Fund.

### Reason for Amendment – ISC Supportive Housing Transition Fund

The Illinois Council on Developmental Disabilities (Council) has approved funding for the *“ISC Transition Fund” project* as recommended by Executive Committee action on September 9, 2022. The project was funded as a direct grant to the Council. The Council approved a total award of \$210,000 in Transition Assistance Funds to be used by the Independent Service Coordination (ISC) Agencies as needed to assist individuals from home, CILA, or ICFDDs to move into supportive housing residences. Champaign County Regional Planning Commission is the ISC serving Region H in Illinois. Each ISC will receive an initial payment of \$10,000 to start their transition funds. Each program participant has access to up to \$2,000 in Transition Assistance Funds.

Journal Proof Report



Journal Number: 369 Year: 2022 Period: 10

Description: 926 BA

Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	2075-00-0251c-06-100-006-926-0000-501008-	MAINTENANCE SUPPLIES	Custodial Supplies	N	\$2500.00	
BUA	2075-00-0251c-06-100-006-926-0000-501017-	EQUIPMENT LESS THAN \$5000	Equipment LT \$5,000	N	\$5000.00	
BUA	2075-00-0251c-06-100-006-926-0000-501016-	LAUNDRY SUPPLIES	Laundry Supplies	N	\$1000.00	
BUA	2075-00-0251c-06-100-006-926-0000-501019-	OPERATIONAL SUPPLIES	Operational Supplies	N	\$2000.00	
BUA	2075-00-0251c-06-100-006-926-0000-501004-	POSTAGE, UPS, FEDEX	Postage, UPS & Fedex	N	\$500.00	
BUA	2075-00-0251c-06-100-006-926-0000-501010-	TOOLS	Tools	N	\$1500.00	
BUA	2075-00-0251c-06-100-006-926-0000-502050-	CLIENT SECDEP/LBR/OJT	Sec Deposit & Fees	N	\$5000.00	
BUA	2075-00-0251c-06-100-006-926-0000-502049-	CLIENT UTIL/MAT/SUPTSVC	Utility Assistance	N	\$5000.00	
BUA	2075-00-0251c-06-100-006-926-0000-502002-	OUTSIDE SERVICES	Other Services by Contract	N	\$5000.00	
BUA	2075-00-0251c-06-100-006-926-0000-502001-	PROFESSIONAL SERVICES	Professional Services	N	\$2500.00	
BUA	2075-00-0215b-06-100-006-926-0000-400407-	STATE - PUBLIC WELFARE	ISC Transition Asst ICDD	N		\$30000.00
Journal 2022/10/369 Total					\$30000.00	\$30000.00

Fund: 2075 Regional Planning Commission

Dept: 100 Regional Planning Commission

Reason: To receive ISC Supportive Housing Transition funding

Fund	Account Description	Debit	Credit
2075	REGIONAL PLANNING COMM		
	2075-00-0146t-00-000-000-000-0000-300101-	\$30000.00	
	2075-00-0146t-00-000-000-000-0000-300301-		\$30000.00
Fund Total		30000	30000



## **Cassandra “CJ” Johnson**

**COUNTY TREASURER & COLLECTOR  
CHAMPAIGN COUNTY, ILLINOIS**

### **MEMORANDUM**

**TO: Stephanie Fortado, Chair – Finance Committee of the Whole, and  
Chris Stohr, Chair – Policy, Personnel & Appointments Committee of the  
Whole**

**FROM: Cassandra Johnson, County Treasurer**

**DATE: October 28, 2022**

**RE: Budget AMENDMENT for Part-time Staff Salary**

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Upon review of our budget, we require additional funds (totaling \$10,100) to pay salary for our part-time staff through the end of the year.

While normally this would not be the case, two specific issues resulted in additional payments that were not projected:

- The cost of our lockbox increased to roughly four times the normal rate due to exception processing, requiring termination of lockbox in July (midway through the tax cycle).
- To offset the lockbox processing, an increase in part-time staff hours was needed to ensure timely posting of payments and adjustment transactions.

We expect that the possibility of this issue arising again is negligible as we are exploring other options for our lockbox processing.

Respectfully,

Cassandra “CJ” Johnson  
County Treasurer & Collector

# Journal Proof Report



Journal Number: 513 Year: 2022 Period: 10 Description: PT Staff Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	2619-00-0251a-01-026-000-000-0000-500105-	TEMPORARY STAFF	PT Staff	N	\$10100.00	
			Journal 2022/10/513	Total	\$10100.00	\$0.00

Fund: 2619 Tax Sale Automation Fund

Dept: 026 County Treasurer

Reason: Additional funds required to pay part-time staff through the end of the year

Fund	Account Description	Debit	Credit
2619	TAX SALE AUTOMATION FUND		
	2619-00-0146t-00-000-000-000-0000-300301- APPROPRIATIONS		\$10100.00
	2619-00-0146t-00-000-000-000-0000-300703- BUDGETARY FUND BALANCE	\$10100.00	
	Fund Total	10100	10100





**Cassandra “CJ” Johnson**  
COUNTY TREASURER & COLLECTOR  
CHAMPAIGN COUNTY, ILLINOIS

**MEMORANDUM**

**TO: Stephanie Fortado, Chair – Finance Committee of the Whole, and  
Chris Stohr, Chair – Policy, Personnel & Appointments Committee of the  
Whole**

**FROM: Cassandra Johnson, County Treasurer**

**DATE: October 28, 2022**

**RE: Updated Credit Card Policy**

---

After review from the State’s Attorney Office and revision based on input from various departments, the attached credit card policy is presented to the board for consideration and approval.

Respectfully,

Cassandra “CJ” Johnson  
County Treasurer & Collector

# CHAMPAIGN COUNTY CREDIT CARD POLICY

## Departmental Credit Card

**Statement of Policy:** A Department Credit Card program has been designed and implemented to allow for direct purchases. The card should be used to eliminate the need for direct reimbursements when deemed necessary by the respective department head. The Credit Card should not be used if there is an alternate form of purchase (i.e., an invoice can be obtained). All credit card purchases must comply with Champaign County Travel and Business Policy, Champaign County Purchasing Policy, as well as with all applicable State and Federal statutes.

### I. Requests for Credit Card

1. Department heads may request a Credit Card through the County Treasurer's Office by completing the Credit Card application/agreement form.
2. All additional requests to obtain a Credit Card must be approved by the respective department head but the number of cards issued may depend upon the spending limits determined by our third-party card vendor.

### II. CARDHOLDER RESPONSIBILITIES:

1. Use the Credit Card with approval of the department head to ensure there is no overspending the allotted budget. Charges shall not be made to a department Credit Card which are not covered by sufficient appropriation in the appropriate County budget or without prior approval by the respective department head.
2. An original itemized receipt for the merchandise or services must be obtained for reporting of the expenditure.
3. Ensure appropriate accounting for claims via expenditure line items assigned within the County accounting software with receipts attached.

### III. Safeguarding the Credit Card and related systems:

The Credit Card must be protected, just as you protect your own credit card. In the event of a misplaced/stolen card, notify the Treasurer's office **AND** call the emergency phone number on the cardholder agreement immediately to report it.

1. Acceptable locations to keep the credit card:
  - a. Cardholder's wallet (when secured on their person)
  - b. Locked desk drawer or safe accessible by the cardholder and department leadership only.
2. The cardholder should never give the card to someone else to make charges. (This does not include purchases made on the behalf of the department head by trusted personnel.)
3. Do not post or write the card number in any place that is easily accessible.
4. To the maximum extent possible, do not photocopy the card or the back of the Credit Card that contains the 3-digit security code and cardholder signature.

### IV. AUTHORIZATION FOR CREDIT CARD

A cardholder agreement signed by the cardholder will be required by the Treasurer as a precondition to the issuance of a credit card to the cardholder and is a precondition every cardholder will require of any deputies, assistants, or other department staff prior to the cardholder authorizing that person to use the credit card.

The cardholder agreement will be worded as follows:

1. I will not use the Credit Card for personal use, for cash advances, for unauthorized travel and any form of entertainment expense, or for purchase of alcoholic beverages or any substance or material or service which violates County Policy, State Law, or Federal law.
2. I will not use the Credit Card for property leases, gifts or gift cards (*some exceptions apply*).
3. I have read, understand, and have access to Champaign County Travel and Business Policy.
4. I have read, understand, and have access to this Champaign County Credit Card Policy.
5. I will not allow any person other than the named cardholder to use the Credit Card issued. (This does not include purchases made on the behalf of the department head by trusted personnel.)
6. I agree to provide specific information, within the County accounting software, about any transaction when requested.
7. I agree to surrender my card if I am reassigned, relocated, resign, or terminated and I agree to remove my card from all vendor websites prior to my departure from my position.
8. I understand that use of the Credit Card in violation of this policy will result in referral to the Finance Committee and possible ninety-day suspension of privileges by the County Treasurer. Card privileges will be restored only after full reimbursement for any inappropriate charges and remediation for the cardholder on violations to this policy.
9. I understand that two violations will result in referral to the Finance Committee and may result in a one-year suspension from Credit Card use by the County Treasurer.
10. I understand that repeated use of the Credit Card in violation of these policies will result in referral to the Finance Committee and revocation of card privileges by the County Treasurer.
11. I understand Champaign County will be liable for financial commitments made with my card, and I agree to comply with the terms and conditions herein imposed.

**Note: The County is responsible for payment of all Credit Card charges and will use all means at its disposal to recover charges made by any individual in violation of County policies.**

#### **IV. PERSONAL CREDIT CARDS**

Champaign County Credit cards are meant to replace the use of a personal credit cards for small items. **Therefore, the use of personal credit cards is strongly discouraged for purchases other than those related to official travel.**

To receive reimbursement when a personal credit card has been used to charge for Champaign County expenditures, the itemized invoice or itemized receipt must be attached to an expense report as described in the Champaign County Travel and Business Policy and sent through the County accounting software for the employee to be reimbursed.

Reimbursement cannot be made from the credit card statement. Taxes can only be reimbursed for expenses not eligible for tax exemption. The reimbursement must be made to the employee and not to the credit card company.



# **Cassandra “CJ” Johnson**

**COUNTY TREASURER & COLLECTOR  
CHAMPAIGN COUNTY, ILLINOIS**

## **MEMORANDUM**

**TO: Stephanie Fortado, Chair – Finance Committee of the Whole, and  
Chris Stohr, Chair – Policy, Personnel & Appointments Committee of the  
Whole**

**FROM: Cassandra Johnson, County Treasurer**

**DATE: October 28, 2022**

**RE: Recommendation for Reinstatement of Indemnity Fund**

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After deliberating with the SAO and the other financial departments, the Treasurer (acting as the Trustee for the Indemnity Fund) recommends that the County Board reinstate the Indemnity Fund to ensure that we meet the legal obligations related to the costs collected related to property tax sale. This recommendation is in conjunction with the SAO memo for consideration.

### **ISSUES RELATED TO CURRENT ORDINANCE**

1. The County collected indemnity costs before and after dissolution of the fund with no clear listing of the restrictions required when collecting indemnity costs.
2. Transfer of indemnity costs to the Tort Liability Fund currently does not reflect the need to maintain a separate liability for the indemnity costs collected.
3. Separation of the Trustee of Indemnity Fund from access to funding related to indemnity petitions will cause a delay in settlement legally required based on state statute.

### **SPECIFIC REQUESTED ACTIONS**

1. Creation of a separate custodial fund to ensure accurate bookkeeping and appropriate decision-making related to future indemnity petitions.
2. Transfer of \$602,780 of the restricted revenue from the general fund into the newly established Tax Indemnity Fund.
3. Authorization for future indemnity costs to be received into the newly created Tax Indemnity Fund.
4. Approval for end of year transfer of cash balance over the \$1,000,000 cap of the fund to the general fund, with the expectation that transferred funds will become unrestricted for County use.

Respectfully,

Cassandra “CJ” Johnson  
County Treasurer & Collector

**Julia R. Rietz**  
State's Attorney



Courthouse  
101 East Main Street  
P. O. Box 785  
Urbana, Illinois 61801  
Phone (217) 384-3733  
Fax (217) 384-3816

**Matthew P. Banach**  
Chief of the Civil Division  
email: [mbanach@co.champaign.il.us](mailto:mbanach@co.champaign.il.us)

**Office of  
State's Attorney  
Champaign County, Illinois**

October 25<sup>th</sup>, 2022

TO: Stephanie Fortado, Champaign County Board – Finance Committee Chair  
Jim Goss, Champaign County Board – Finance Committee Vice Chair

CC: Kyle Patterson, Champaign County Board Chair  
Cassandra Johnson, Champaign County Treasurer & Collector  
Tami Ogden, Director of Finance  
Orion Smith, Chief Deputy Auditor

**MEMO REGARDING INDEMNITY FUND HISTORY & LAW**

Dear Finance Committee,

I write this memorandum to provide some historical and legal context on the topic of the Indemnity Fund established by the Property Tax Code.

The concept of a county treasurer's indemnity fund (a.k.a. 'property tax indemnity fund', or simply 'indemnity fund') was created by the Illinois legislature and has been a part of Illinois law for decades. The indemnity fund is currently detailed under the Property Tax Code at 35 ILCS 200/21-295 through 21-306.

An overview of the indemnity fund as established by the legislature is as follows:

- The indemnity fund is financed by twenty-dollar fees<sup>1</sup> paid by 'tax buyers' each time they purchase delinquent property taxes at the annual tax sale.
- Those fees go into each county's indemnity fund, and the County Treasurer of each county is, by statute, the trustee<sup>2</sup> of their county's indemnity fund. The County Treasurer, as trustee of that fund, invests the monies of the fund if not immediately required to make payments of claims against the fund.
- Claims against the fund are made by (former) property owners whose properties have recently been 'lost' pursuant to the tax deed process – as in, property owners who fell behind on paying their property taxes, who had their delinquent taxes purchased during a tax sale, who failed to redeem their

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<sup>1</sup> See 35 ILCS 200/21-295(a). \$20 for each item purchased

<sup>2</sup> See 35 ILCS 200/21-295(b).

delinquent taxes during the tax redemption process<sup>3</sup>, and who were otherwise unsuccessful in preventing the tax buyer from obtaining a tax deed or getting the tax deed set aside.

- Persons making claims against the indemnity fund are directed by the statute to file a petition naming the County Treasurer, as the trustee of the indemnity fund, as defendant to the petition.<sup>4</sup> The petition goes before a judge, not a jury.
- The legal standard for who is entitled to a payout from the indemnity fund requires a fact-specific analysis under both the statutory language and Illinois case law, but the *very generalized and simplified* summation of that standard is that when the claim is for \$99,000 or less, a claimant can be successful if they are “equitably entitled to compensation”, and the statute direct the judge ruling on such a petition to “liberally construe this equitable entitlement standard to provide compensation wherever, in the discretion of the Court, the equities warrant the action.”<sup>5</sup> The court may consider factors such as if the claimant is ill, disabled, elderly, unable to understand English, or other facts showing they could not understand the proceedings or were incapable of taking appropriate action to prevent the loss of their residence. The Treasurer may raise the financial health and income of the fund as a non-determinative but nevertheless relevant factor<sup>6</sup>. Claimants asking for more than \$99,000 must prove an additional element that the loss of their property was not attributable to their own fault or negligence.
- Equitable indemnity awards are limited to the fair cash value of the property as of the date the tax deed was issued, less any mortgages or liens on the property, and further reduced by the principal amount of all taxes paid by the tax buyer or their assignee before the issuance of the tax deed.<sup>7</sup>
- Property owners who receive a payout from the indemnity fund often use that indemnity money to ‘buy back’ their home from the tax buyer, though they are not required to do so under the statute.
- The Property Tax Code also permits that the money paid into the indemnity fund by tax buyers may be transferred to the county’s general fund if the county board provides by ordinance that indemnity payouts shall be provided by the tort liability fund<sup>8</sup>; otherwise, the money remains segregated in the indemnity fund.

The last point above is notable because in 1988 the Champaign County Board so passed Ordinance Number 314 (attached hereto as Exhibit A), *abolishing* the tax indemnity fund and providing in relevant part that “*future payments by tax buyers pursuant to [statute] are to be deposited in the General Corporate Fund, and that any*

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<sup>3</sup> See 35 ILCS 200/21-345 et seq and 22-95 et seq for redemption and tax deed processes, respectively.

<sup>4</sup> 35 ILCS 200/21-305(b)(1)

<sup>5</sup> 35 ILCS 200/21-305(a)(1)

<sup>6</sup> *Hedrick v. Bathon*, 319 Ill.App.3d 599, 608 (5<sup>th</sup> Dist. 2001), *Malmloff v. County Treasurer*, 367 Ill.App.3d 760, 765 (3<sup>rd</sup> Dist. 2006).

<sup>7</sup> 35 ILCS 200/21-305(a)(1), (a)(3)

<sup>8</sup> 35 ILCS 200/21-300(b)

*court judgment against the Indemnity Fund pursuant to [statute] be paid from the Tort Indemnity Fund.” See Ordinance.*

This action by the 1988 board was authorized by the statutory provision in effect at the time but which is now recodified and states in relevant part that *“In counties in which a Tort Liability Fund is established, all sums of money received [by the \$20 tax sale fees] may be deposited in the general fund of the county for general county governmental purposes , if the county board provides by ordinance that the indemnity required by this Section shall be provided by the Tort Liability Fund.”*<sup>9</sup>

To the best of our knowledge after diligent inquiry, the SAO and county finance officials can find no evidence that there have been any payouts from the indemnity fund since the passage of Ordinance No. 314 in 1988. The first claim against the indemnity fund in recent memory was made in March 2022 pursuant to a petition filed in court as 22-TX-8. That case was recently resolved, thereby occasioning the current discussion and deliberation about how best to account for indemnity fund monies and how best to budget for the possibility of indemnity fund payouts occurring during a budget year.

The SAO defers to county finance officials and their expertise as to their recommendation(s) regarding financial matters of accounting, budgeting, and stewardship of the funds. But in the interest of advising both officials and the board as to legally tenable options, I can advise as follows:

- Because the county board in 1988 abolished the “Tax Indemnity Fund” by ordinance as permitted by the law applicable at the time, if the current county board desires to re-establish the “Tax Indemnity Fund” they would have to do so by a new ordinance so stating and repealing Ordinance No. 314.
- The current county board could choose not to pass a new ordinance, thereby leaving indemnity fund claims to be paid from the appropriate Tort fund, and discuss further with county finance officials what options are available to ensure proper accounting and budgeting for possible claim payouts from Tort.
- Regardless of what the fund is named, neither the county board nor the Treasurer can completely prevent claims from being paid out every so often, presuming property owners occasionally file legally appropriate claims with the court and the facts and equities specific to the case weigh in favor of relief. While the Treasurer as trustee of the fund is the designated defendant in such claims and has the duty to safeguard the fund against non-meritorious claims, a judge will ultimately decide each matter if not resolved by agreement prior to a hearing. While they may remain rare, perhaps fewer than one per year, some number of genuinely meritorious indemnity claims are inevitable.

If the County re-establishes the Indemnity Fund pursuant to a new ordinance, the re-established indemnity fund would be subject to the portion of the statute which dictates the amount to be retained in the indemnity fund, which provides in relevant part that: *“The county board in each county shall determine the amount of the fund to be*

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<sup>9</sup> 35 ILCS 200/21-300(b)

*maintained in that county, which amount shall not be less than 0.03% of the total assessed valuation, as equalized by the Department, of property within the County, or \$50,000, whichever is greater, and shall not be greater than \$1,000,000 in counties with less than 3,000,000 inhabitants, and not greater than \$2,000,000 in counties with 3,000,000 or more inhabitants. Any moneys accumulated by the County Treasurer in excess of the amount so established, as trustee of the fund, shall be paid by him or her annually to the general fund of the County.*"<sup>10</sup> Since 0.03% of the county's current total EAV is greater than one million dollars, the maximum amount of money which would be held in the indemnity fund would be set at one million dollars, with any 'spill over' paid into the general fund.

Please note that the above memorandum is for the purposes of historical and legal context, and is not legal advice nor admission of fact by the County or any County official in any current or future claim against the indemnity fund. The contents of this memorandum represent our current legal opinion based on the facts as we know them, and may be revised or refined in the future. This legal opinion relies on the facts, statutes, and guidance documents available at the time of the writing of this memorandum. If the county board determines that one or more of the observations above merit further discussion, we would be happy to consult in a more in-depth manner.

Sincerely,  
Matthew P. Banach  
Chief of the Civil Division  
Champaign County SAO

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<sup>10</sup> 35 ILCS 200/21-300(a)



ORDINANCE NO. 314

ORDINANCE ABOLISHING THE TAX INDEMNITY FUND  
AND TRANSFERRING THE FUND BALANCE TO THE  
GENERAL CORPORATE FUND

WHEREAS, a Tax Indemnity Fund is established pursuant to Illinois Revised Statutes, chapter 120, section 728a, to provide a source for payment to owners of real property whose property has been sold pursuant to the Illinois Revenue Code of 1939 without fault or negligence of the owner; and

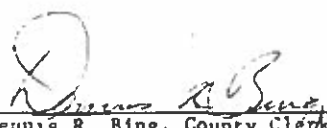
WHEREAS, the statute provides that the County Board may transfer all sums of money received pursuant to Illinois Revised Statutes, chapter 120, section into the general corporate fund of the County providing that it passes an ordinance ensuring that the indemnity required by the statute shall be provided from the Tort Liability fund of the County; and

WHEREAS, the County Board of Champaign County has determined that it is in the best interests of the County to abolish the Tax Indemnity Fund pursuant to statute.

NOW THEREFORE BE IT AND IT IS HEREBY ORDAINED by the County Board of Champaign County that the Tax Indemnity Fund held by the County Treasurer is hereby abolished, that the present fund balance is transferred to the General Corporate Fund, that future payments by tax buyers pursuant to Illinois Revised Statutes, chapter 120, section 728a are to be deposited in the General Corporate Fund, and that any court judgment against the Indemnity Fund pursuant to Illinois revised Statutes, chapter 120, section 728a be paid from the Tort Indemnity Fund.

PRESENTED, PASSED, APPROVED and RECORDED this 22nd day of March  
1988.

  
Chairman, County Board of the  
County of Champaign, Illinois

ATTEST:   
Dennis R. Bing, County Clerk and  
ex-Officio Clerk of the County Board

ORDINANCE NO 2022-

ORDINANCE RE-ESTABLISHING AN INDEMNITY FUND

WHEREAS, The Champaign County Board recognizes that pursuant to the Property Tax Code, 35 ILCS 200/21-295, the County Collector is required to collect certain fees from tax purchasers during the tax sale process for the purpose of an indemnity fund, of which the County Treasurer is the trustee; and

WHEREAS, the Property Tax Code provides statutory alternatives for county boards to, by ordinance, provide for the deposit and use of said sums of money; and

WHEREAS, the Champaign County Board in 1988 passed Ordinance No. 314, an “Ordinance Abolishing the Tax Indemnity Fund and Transferring the Fund Balance to the General Corporate Fund”; and

WHEREAS, the current Champaign County Board has determined that it is in the best interests of the County to re-establish an Indemnity Fund as envisioned by 35 ILCS 200/21-295, to best manage county finances and budget for the possibility of indemnity claims.

NOW, THEREFORE, BE IT ORDAINED by the County Board of Champaign County that Ordinance No. 314 is rescinded; and

BE IT FURTHER ORDAINED by the County Board of Champaign County that an Indemnity Fund pursuant to 35 ILCS 200/21-295 is hereby re-established by the County, that the County Treasurer shall be the trustee thereof, that the balance identified within the General Fund as restricted revenue from indemnity fees will be transferred to the Indemnity Fund, that any future indemnity fees paid by tax purchasers pursuant to 35 ILCS 200/21-295 shall be deposited thereinto, and that any future court judgments against the Indemnity Fund pursuant to 35 ILCS 200/21-305 be paid therefrom.

PRESENTED, PASSED, APPROVED, AND RECORDED this 17<sup>th</sup> day of November A.D. 2022.

\_\_\_\_\_  
Kyle Patterson, Chair  
Champaign County Board

Recorded  
& Attest: \_\_\_\_\_  
Aaron Ammons, County Clerk  
and ex-officio Clerk of the  
Champaign County Board  
Date: \_\_\_\_\_

Approved: \_\_\_\_\_  
Darlene A. Kloepfel, County Executive  
Date: \_\_\_\_\_

# Journal Proof Report



Journal Number: 15 Year: 2022 Period: 11 Description: Indemnity Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1080-00-00000-01-075-000-000-0000-700101-	TRANSFERS OUT	Indemnity Fund Transfer	N	\$602780.00	
			Journal 2022/11/15	Total	\$602780.00	\$0.00

Fund: General Corporate  
 Dept: 075 General County  
 Reason: Reinstatement of the Indemnity Fund to ensure legal obligations related to the tax sale are met.

Fund	Account Description	Debit	Credit
1080	GENERAL CORPORATE		
	1080-00-0146t-00-000-000-000-0000-300301- APPROPRIATIONS		\$602780.00
	1080-00-0146t-00-000-000-000-0000-300703- BUDGETARY FUND BALANCE	\$602780.00	
	Fund Total	602780	602780

**RESOLUTION**



WHEREAS, pursuant to the authority of 35 ILCS 516/35 the County of Champaign, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent mobile home taxes;

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

VIN: MY8970477  
1989 FAIRMONT 1064 SqFt  
MH PARK: Shepherd Mobile Home Estates

PERMANENT PARCEL NUMBER: 02-001-0044

As described in certificate(s): 2019-9006 sold on December 06, 2019

Commonly known as: 2 ANGELA DR

and it appearing to the Budget & Finance Committee that it is in the best interest of the County to accept full payment of the delinquent taxes, penalties, interest, and costs from the owner of an interest in said property.

WHEREAS, Miranda Watkins, For Nicholas Shepherd, has paid \$1,345.59 for the full amount of taxes involved and a request for surrender of the tax sale certificate has been presented to the Budget & Finance Committee and at the same time it having been determined that the County shall receive \$763.36 as a return for its Certificate(s) of Purchase. The County Clerk shall receive \$51.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account. The Agent under his contract for services shall receive \$531.23.

WHEREAS, 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, hereby authorizes the cancellation of the appropriate Certificate(s) of Purchase on the above described mobile home for the sum of \$763.36 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 EXECUTIVE

# RESOLUTION



WHEREAS, pursuant to the authority of 35 ILCS 516/35 the County of Champaign, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent mobile home taxes;

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

VIN: 150AFKA9199  
1962 470 SqFt

PERMANENT PARCEL NUMBER: 24-900-0021

As described in certificate(s): 2019-9130 sold on December 06, 2019

Commonly known as: 209 PARK

and it appearing to the Budget & Finance Committee that it is in the best interest of the County to accept full payment of the delinquent taxes, penalties, interest, and costs from the owner of an interest in said property.

WHEREAS, Austin Pickett, For Samuel & Carol Cullop, has paid \$1,249.58 for the full amount of taxes involved and a request for surrender of the tax sale certificate has been presented to the Budget & Finance Committee and at the same time it having been determined that the County shall receive \$730.30 as a return for its Certificate(s) of Purchase. The County Clerk shall receive \$51.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account. The Agent under his contract for services shall receive \$468.28.

WHEREAS, 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, hereby authorizes the cancellation of the appropriate Certificate(s) of Purchase on the above described mobile home for the sum of \$730.30 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 EXECUTIVE

SURRENDER

10-22-001

**RESOLUTION**



WHEREAS, pursuant to the authority of 35 ILCS 516/35 the County of Champaign, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent mobile home taxes;

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

VIN:  
1995 1280 SqFt

PERMANENT PARCEL NUMBER: 29-050-0024

As described in certificate(s): 2019-9136 sold on December 06, 2019

Commonly known as: 24 THE OAKS

and it appearing to the Budget & Finance Committee that it is in the best interest of the County to accept full payment of the delinquent taxes, penalties, interest, and costs from the owner of an interest in said property.

WHEREAS, Christina Lambert, For Joan Chenoweth, has paid \$1,587.75 for the full amount of taxes involved and a request for surrender of the tax sale certificate has been presented to the Budget & Finance Committee and at the same time it having been determined that the County shall receive \$980.99 as a return for its Certificate(s) of Purchase. The County Clerk shall receive \$51.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account. The Agent under his contract for services shall receive \$555.76.

WHEREAS, 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, hereby authorizes the cancellation of the appropriate Certificate(s) of Purchase on the above described mobile home for the sum of \$980.99 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 EXECUTIVE

SURRENDER

10-22-003

**RESOLUTION**



**RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE TO ASSIGN  
MOBILE HOME TAX SALE CERTIFICATE OF PURCHASE**

WHEREAS, pursuant to the authority of 35 ILCS 516/35 the County of Champaign, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent mobile home taxes;

AND WHEREAS, pursuant to this program the County of Champaign, as Trustee for the Taxing Districts, has obtained a Tax Sale Certificate of Purchase as to the following described mobile home:

90 CARROLL ST

PERMANENT PARCEL NUMBER: 15-025-0090

As described in certificates(s) : 48 sold October 2017

AND WHEREAS, pursuant to public auction sale, Lawrence Crowley, Purchaser(s), has/have deposited the total sum of \$940.00 for the purchase of the said Certificate of Purchase and has/have requested that the County of Champaign assign to said Purchaser(s) the said Certificate of Purchase and all of the rights of Champaign County to obtain a Tax Certificate of Title as to the said mobile home and further, from said payment the County shall receive \$335.00 as a return for its certificates(s) of Purchase. The County Clerk shall receive \$0.00 for cancellation of certificate(s) and to reimburse for the charges advanced therefrom; the Auctioneer shall receive \$0.00 for services rendered; the Illinois Secretary of State shall receive the sum of \$150.00 for issuance of the Tax Certificate Title to said Purchaser(s); The Agent under his contract for services shall receive \$450.00;

AND WHEREAS, it appears to the Budget & Finance Committee that Champaign County and its taxing districts will be best served by assigning its said Tax Sale Certificate of Purchase to said Purchaser(s) in exchange for the aforesaid payment;

NOW THEREFORE BE IT RESOLVED BY THE COUNTY BOARD OF CHAMPAIGN COUNTY, ILLINOIS, that the County Executive is authorized to assign the abovesaid Tax Sale Certificate of Purchase as to the above described mobile home in exchange for payment to the Treasurer of Champaign County, Illinois, of the sum of \$335.00, which shall be disbursed according to law. This resolution shall 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 EXECUTIVE

**RESOLUTION**



**RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE TO ASSIGN  
MOBILE HOME TAX SALE CERTIFICATE OF PURCHASE**

WHEREAS, pursuant to the authority of 35 ILCS 516/35 the County of Champaign, as Trustee for the Taxing Districts, has undertaken a program to collect delinquent mobile home taxes;

AND WHEREAS, pursuant to this program the County of Champaign, as Trustee for the Taxing Districts, has obtained a Tax Sale Certificate of Purchase as to the following described mobile home:

38 GURTH DR

PERMANENT PARCEL NUMBER: 30-058-0349

As described in certificates(s) : 2019-9181 sold December 2019

AND WHEREAS, pursuant to public auction sale, CDC Prime Enterprises, Cynthia Toussaint, Purchaser(s), has/have deposited the total sum of \$917.58 for the purchase of the said Certificate of Purchase and has/have requested that the County of Champaign assign to said Purchaser(s) the said Certificate of Purchase and all of the rights of Champaign County to obtain a Tax Certificate of Title as to the said mobile home and further, from said payment the County shall receive \$312.58 as a return for its certificates(s) of Purchase. The County Clerk shall receive \$0.00 for cancellation of certificate(s) and to reimburse for the charges advanced therefrom; the Auctioneer shall receive \$0.00 for services rendered; the Illinois Secretary of State shall receive the sum of \$150.00 for issuance of the Tax Certificate Title to said Purchaser(s); The Agent under his contract for services shall receive \$450.00;

AND WHEREAS, it appears to the Budget & Finance Committee that Champaign County and its taxing districts will be best served by assigning its said Tax Sale Certificate of Purchase to said Purchaser(s) in exchange for the aforesaid payment;

NOW THEREFORE BE IT RESOLVED BY THE COUNTY BOARD OF CHAMPAIGN COUNTY, ILLINOIS, that the County Executive is authorized to assign the above said Tax Sale Certificate of Purchase as to the above described mobile home in exchange for payment to the Treasurer of Champaign County, Illinois, of the sum of \$312.58, which shall be disbursed according to law. This resolution shall 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 EXECUTIVE





**CHAMPAIGN COUNTY PURCHASING POLICY RULES, REGULATIONS, and  
PROCEDURES FOR PURCHASING**

*As Adopted by the Champaign County Board  
Ordinance No. 897 and  
Ordinance No. 902 and  
Ordinance No. 2022-9*

*Date of Last Revision: January 1, 2023*

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***CHAMPAIGN COUNTY PURCHASING POLICY RULES,  
REGULATIONS, AND PROCEDURES FOR PURCHASING***

**I. SCOPE & PURPOSE**

It is the policy of the Champaign County Board that:

- A. The Purchasing Policy shall be the sole guideline for business transacted between vendors and Champaign County, Illinois. This applies to all contracts/leases whether formal or implied.
- B. All County Departments, County employees, and all elected or appointed County officials shall follow the Purchasing Policy when procuring goods and services with public funds, except as stated in Article VIII, Exceptions.
- C. When the procurement involves the expenditure of State or Federal assistance or contract funds, the procurement shall be conducted in accordance with any applicable mandatory State and/or Federal law(s). Nothing in this policy shall prevent any County Department from complying with the terms and conditions of any grant, gift, bequest, or cooperative purchasing agreement that is otherwise consistent with law.

**II. POLICY STATEMENT**

It is the policy of the Champaign County Board that:

- A. The County's primary objective in purchasing is acquiring the greatest value and, as such, price may be, at times, a secondary consideration.
- B. To make the most efficient use of taxpayers' dollars.
- C. To allow for competitive pricing in the procurement of all goods and services.
- D. To maintain an "Open Door" policy, whereby all responsible suppliers will receive proper consideration.
- E. When the bid process is utilized, the lowest bidder conforming to bid specifications will be given the greater consideration.
- F. When comparable goods and services are available, the supplier with the lowest price will be given greater consideration.
- G. When using either the bid process or the normal procurement process, all other factors held equal, local vendors may receive preference. In addition, diversity goals may also contribute toward vendor selection.

- H. Gratuities or gifts, of any types, to County officials or employees — elected, appointed, salaried or hourly — are prohibited both during the bidding process and after award of bid or contract for services.
- I. All bids and quotes are subject to the State of Illinois Freedom of Information Act; however, bids/quotes/proposals shall not be used by vendors or Champaign County to gain unfair competitive advantage either prior to, during, or after the competitive bidding process.
- J. Receipt of an Invitation to Bid or other Procurement document or submission of any response thereto, or other offer, confers no right to receive an award or contract nor does it obligate Champaign County in any manner.
- K. Words in singular number include the plural, and those in the plural include the singular except where such construction would be unreasonable or the context otherwise clearly indicates. Words of a particular gender include any gender and the neuter, and when the sense so indicates, words of the neuter gender may refer to any gender.
- L. In order to help provide a stable market for recycled goods, Champaign County will make a concerted effort to purchase and use recycled/recyclable/reclaimable goods quoted of comparable quality to County specified requirements and are quoted at a price competitive for the quality specified.
- M. Conflicts Of Interest
  1. No employee, elected official, agent, or other individual under an employment contract with Champaign County, or his or her immediate family member, partner, or organization that employs or is about to employ any of the foregoing may participate in the procurement of goods/services for Champaign County or the bidding, selection, or award of contracts therefor if a conflict of interest, real or apparent, would be involved.
  2. Such a conflict would arise when any of those previously listed individuals has a financial or other interest in the firm selected for award.
  3. As used herein, the following definitions apply:

**Conflict of Interest** – A situation in which an employee, board member, officer, or agent has a private or personal interest sufficient to appear to influence the objective exercise of his or her official duties. A conflict of interest represents a divergence between a person covered by this policy and their private interests and their professional obligations to the Champaign County such that an independent observer might reasonably question whether the individual's professional actions or decisions are determined by considerations of personal gain, financial or otherwise.

**Financial Interest** – An officer, agent, board member, his or her partner, employee, or their immediate family, is considered as having a financial interest in a company if: they receive more than \$10,000 in consulting income, salaries, or equity in the company; they have more than 5 percent equity in the company; they have intellectual property rights in or receive royalties from the company; or they serve as a director, officer, partner, trustee, manager or employee of the company.

**Immediate Family** – Immediate family includes an employee’s spouse, grandparent, parent, brother, sister, child or grandchild, his or her partner.

4. It shall be a breach of ethical standards for any Champaign County employee to participate directly or indirectly in a procurement when the employee knows:
  - The employee or any member of the employee’s immediate family, board member, officer, agent, his or her partner, has a financial interest pertaining to the procurement;
  - A business or organization in which the employee, or any member of the employee’s immediate family, has a financial interest pertaining to the procurement; or
  - Any other person, business or organization with whom the employee or any member of employee’s immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

### **III. PROCUREMENT OF GOODS/SERVICES**

It is the policy of the Champaign County Board that all procurement of goods/services shall fall under the following classifications and shall follow these rules unless an exception acknowledged by this Policy applies:

#### **A. VENDOR INVOICE – GOODS/SERVICES \$10,000 OR LESS.**

1. The Vendor Invoice shall be the standard document utilized for the systematic procurement of goods/services for Champaign County.
2. The Vendor Invoice and shipping notice (if applicable) shall be the sole document required for the procurement and payment of goods/services whose total monetary value does not exceed \$10,000.00.
3. The Vendor Invoice must be approved by the requesting department head, or an authorized representative via software workflow (e.g. Munis) before it may be paid. The department head, or an authorized representative shall be the only individuals who may approve Vendor Invoices for their department.

B. PURCHASE REQUISITION – GOODS/SERVICES EXCEEDING \$10,000 AND LESS THAN \$30,000.

1. For purchases totaling \$10,000.01-\$30,000, the department in working with the Administrative Services Department, shall exercise due diligence to obtain a minimum of three written quotes, and may use a Request for Proposal (RFP) for services, if appropriate. The Purchase Requisition must include documentation of all quotes obtained and/or memos documenting due diligence.
2. Purchase Requisitions must be approved by the County Executive or an Administrative Services Department employee designated by the County Executive, via software workflow (e.g. Munis) before approval by the Champaign County Auditor's Office.
3. Goods/services may not be ordered prior to the encumbering of funds by the Champaign County Auditor's Office.
4. That goods/services that have been ordered and received by Purchase Requisition/Purchase Order on or before December 31st will have funds available in the current budget for payment within the first sixty (60) days of the new fiscal year. Any items received after December 31st must have a new fiscal year Purchase Requisition completed and close the prior year Purchase Requisition/Purchase Order.
5. For Capital Construction or Facilities Maintenance purchases of \$10,000.01 - \$30,000, and if the good or service is in a category covered by the Prequalified Vendor List maintained by the Facilities Director and included in the Purchase Requisition support, the Facilities Director shall attempt to obtain quotes from the vendors on the Prequalified Vendor List who are certified to provide those services, and may award the contract to the vendor from the Prequalified Vendor List who provides the best price within the established budget for the project. The Facilities Director shall award the contract by preparing a Requisition for Purchase Order Summary including detailed information of items to be purchased and copies of all quotes received from eligible prequalified vendors who provided quotes for the project.
6. For purchases of \$10,000.01 - \$30,000, the requirement for three written quotes, as stated in Article III-B (1), is waived if the items purchased are available through competitively solicited contracts bid and negotiated by the State of Illinois, U.S. General Services Administration, or other lead public agency in accordance with public purchasing rules and regulations as allowed by Illinois state statute (e.g. 5 ILCS 220/3). The Purchase Requisition must include documentation regarding the contract utilized for the purchase. Additional quotes are not needed but Purchase Requisition/encumbrance of funds is required.

7. County Department personnel shall create a Purchase Requisition, after determination of source and price, and release to software workflow (e.g. Munis) for approval and conversion to Purchase Order prior to placing the order or completing the contract.
8. Review of the feasibility of using the bid process for items exceeding \$10,000, but anticipated not to exceed \$30,000, shall be made by the requesting department and/or the Administrative Services Department on a case-by-case basis.

C. PURCHASES AND OTHER GOODS/SERVICES FOR \$30,000.01 OR MORE

1. Requirements for Bidding/Competitive Selection Procedure

- a. All purchases of goods or services, including those for contractor work as described in ordinance 666, in which “responsible bidder” is defined, that are estimated to cost \$30,000.01 or more must be let for bid or procured through a competitive selection (Request for Proposal-RFP or Request for Qualifications-RFQ) process unless an exception acknowledged by this Policy applies.
- b. Departments may not make two separate Purchase Requisitions/Purchase Orders for the same good/service in order to circumvent the normal bidding procedure. A similar order within 30 days will be flagged for attempted circumvention of policy.
- c. Any final award of contract or approval of purchase obtained through formal bids or requests for proposals/requests for qualifications must be approved by the full Champaign County Board.
- d. All meetings and discussions of the award of a bid or contract shall be open to the public and welcome the public's participation except where closed meetings to consider the subject(s) are authorized by law (e.g. the Open Meetings Act).
- e. Public notification of bid/RFP/RFQ shall be placed in the "Legal Notices" section of a newspaper of general circulation in the County for a minimum of one (1) day in each of three (3) successive weeks, and, when appropriate, provide notice in related professional publications or web sites. All expenses incurred in the publication of notice of bid/RFP/RFQ will be the responsibility of the requesting department.

2. Bid/Request Types

It is the policy of the Champaign County Board to allow for competitive pricing and that the use of the bid system shall be the vehicle by which this policy shall be carried out.

- a. Formal bids shall be used when the projected monetary value of goods or services to be procured exceeds the limit set in 1.a, above.
  - b. Requests for Proposals (RFP) or Requests for Qualifications (RFQ) shall be used when the goods or services required, due to their nature, do not fall in a classification for which clearly established technical specifications can be provided to bidders.
  - c. Requests for Qualifications (RFQ) following the Quality Based Selection (QBS) requirements established in 50 ILCS 510/1 et seq. for selection of architects, engineers and land-surveying services (statute that under \$40,000 does not require bids) shall be followed for the procurement of those services.
3. Steps in Bidding/Competitive Selection Process
- a. Detail of specifications shall be prepared by requesting department head for goods or services to be bid upon or procured through competitive selection. Assistance will be available to the requesting department for the preparation of specifications from Administrative Services-upon request; however, the quantity and final determination of quality of goods/services to be bid/procured shall be the responsibility of the requesting department head.
  - b. Availability of funds shall be verified by Administrative Services personnel and the Auditor's Office.
  - c. Upon completion of preparation of bid/proposal as identified in Steps 3.a and 3.b above, the final review of bids/proposals and approval to release bids/proposals shall be approved by County Board Committee as follows:
    - For bids/proposals related to Facilities projects - County Facilities
    - For bids/proposals related to Highway projects - County Highway
    - For all other bids/proposals – Finance
  - d. Bid/proposal package shall be created. Bid/Proposal package shall include:
    - Introductory Letter (detailing bid/proposal due date, bid opening date, and all dates of Board meetings scheduled for bid consideration and award).
    - Purchase Order Terms and Conditions
    - Bid/Proposal Specifications and Requirements
    - Bid/Proposal Guidelines
    - Bid/Proposal Quote Sheet



- e. Advertisement shall be placed in the "Legal Notices" section of a local newspaper of general circulation in the County for a minimum of one (1) day in each of three (3) successive weeks, and, when appropriate, provide notice in related professional publications or web sites. All expenses incurred in the publication of notice of bid/proposal shall be the responsibility of the requesting department. Notice should include:
- Bid/Proposal Number
  - The Goods/Services to be Bid/Proposed
  - The Due Date, Time, and Place of Bid/Proposal Opening
  - Date, Time, and Place of All Meetings Scheduled for Bid/Proposal Consideration and Final Award of Bid/Contract.

Annual bid proposal numbers for all bids/proposals shall be maintained by Administrative Services; departments preparing bids/proposals shall obtain annual bid proposal numbers from Administrative Services.

- f. Require a public bid/proposal opening in the Administrative Services Office (or as assigned, if additional space is required) of all submitted bids/proposals.
- g. Analysis of bids/proposals received will be prepared and/or reviewed by requesting department head in cooperation with Administrative Services personnel and submitted by requesting department head to the County Board Committee responsible for the release of the bid/proposal as identified in Step 3.c above prior to the committee's meeting. Analysis shall include a detailed bid/proposal summary and a history of prior awards and business transacted during the prior three (3) years between Champaign County and bidders/proposers.
- h. The County Board Committee responsible for the bid/proposal as identified in Step 3.c above reviews bid/proposal analysis and forwards recommendation for award of bid/contract to the full Champaign County Board for consideration and final approval.
- i. The full Champaign County Board awards all contracts and bids.
- j. After full Champaign County Board approval, the requesting department creates a Purchase Requisition and releases to software workflow (e.g. Munis) for the approval process which upon completion converts the Purchase Requisition to a Purchase Order at which time the goods or services may be ordered.

- k. Administrative Services notifies all bidders of the results of award of bid/contract.
  - l. After award of contract or bid, original bids/quotes/proposals submitted by vendors will be retained by the requesting department for at least three (3) years, or as required by law.
4. Awarding Purchase Orders/Bids/Proposals/Contracts

It is the policy of the Champaign County Board that:

- a. In addition to price and terms of sale as conditions for award of bid, the following shall also be given great consideration: quality of goods bid, the financial condition and proven ability of the supplier, ability to provide goods/services in a timely manner, and the history of the supplier in past dealings with Champaign County.

5. Contracts

- a. The State's Attorney's Office may, upon request, review contracts prior to final signature by the County Executive.
- b. Contracts shall be signed by the County Executive only after all required endorsements to awarded bidders insurance and proof of coverages have been received by Administrative Services and forwarded to the requesting department head for review and retention through the contract service period or until goods/services have been received (or as the law requires).
- c. All contracts for goods/services which have been approved by the Champaign County Board will be signed by the County Executive.

D. GOODS TO BE REPLACED THROUGH THE CAPITAL ASSET REPLACEMENT FUND (CARF) FOR GENERAL CORPORATE FUND DEPARTMENTS

- 1. The county will maintain a Capital Asset Replacement Fund (CARF) for General Corporate Fund Departments for purchases to be made with General Corporate Fund Budgets. Purchases to be included in the CARF fall in the following categories:
  - a. Vehicles. All vehicles, including trailers and mowers, shall be purchased by General Corporate Fund Budgets.
  - b. Computers and Technology. All computers, PC's, printers and radio equipment, regardless of price, shall be replaced and purchased through the CARF. Other technology items to be replaced and purchased through the

CARF are those items with individual cost in excess of \$10,000.00.

- c. Furnishings and Office Equipment. All items of furnishings and office equipment with individual price in excess of \$10,000.00 shall be replaced and purchased through the CARF. (All items of office furnishings with individual cost of \$10,000.00 or less shall be purchased out of department budgets.)
2. Requests for purchases from the CARF shall be made by individual departments to Administrative Services.
    - a. Administrative Services shall maintain Scheduled Replacement Plans for each General Corporate Fund Department. The Scheduled Replacement Plans shall be reviewed, amended, and verified by the departments each year in the budget preparation process.
    - b. Administrative Services shall verify that each request for purchase from the CARF is a budgeted and scheduled replacement for the fiscal year in which the purchase is requested.
  3. Administrative Services personnel shall prepare all purchase requisitions for the purchases to be made by the CARF.
    - a. For purchases of \$10,000.01 — \$30,000, the Administrative Services Department shall obtain a minimum of three written quotes, and may use an RFP, if appropriate. The Purchase Requisition must include documentation of the quotes obtained.
    - b. Review of the feasibility of using the bid process for items exceeding \$10,000.00, but anticipated not to exceed \$30,000, shall be made by Administrative Services on a case-by-case basis.

E. AUTOMATED/TELEPHONE EQUIPMENT PURCHASES/CHANGES.

1. All automated equipment purchases are to be reviewed, for compliance with Champaign County's automated systems design, development, and needs; and approved by the County Executive prior to items being purchased. Exceptions will be referred by the County Executive to the Policy, Personnel, and Appointments Committee for review and approval.
2. All telephone equipment purchases, or system alterations shall require the approval of the Policy, Personnel, and Appointments Committee. Following approval by the Policy, Personnel, and Appointments Committee, all orders for telephone equipment or system alterations will be placed to the appropriate source by Administrative Services personnel.

F. **UNAUTHORIZED PURCHASES.**

1. An Unauthorized Purchase occurs when the materials, services, or any expense is charged to the County of Champaign by a person who has not been given such authority. Unauthorized Purchases include procuring goods and supplies, equipment, construction, or services (including professional services) without following the provisions of this policy. The individual making an Unauthorized Purchase may incur a personal obligation to the vendor or the County for the expense even though the goods and supplies, equipment, construction, or services (including professional services) are used for county business.
2. Unauthorized purchases procedures are detailed in this Policy under Article IX.

**IV. EMERGENCY PURCHASES**

It is the policy of the Champaign County Board that:

- A. Emergency purchases shall be classified as those purchases, which ensure public health and safety, protect public property, and to limit County liability. A written determination of the basis for the emergency and for the selection of the particular vendor shall be included in the support. The County Department shall document a good faith effort was made and include such documentation.
- B. Emergency purchases are subject to reporting to the Champaign County Board by the Auditor's Office.
- C. Payment for emergency purchases need not be held awaiting County Board approval.

**V. NON-COMPETITIVE PROCUREMENT**

It is the policy of the Champaign County Board that:

- A. Subject to requirements in 55 ILCS 5/5-1022 a contract may be awarded without competition when a County Department determines, and the Director of Finance and Auditor's Office concur, and it is not required by law, after conducting and documenting a good faith review of available sources, that the contract by its very nature is not suitable to competitive bids or proposals. Examples of contracts which may not be suitable for competitive bids or proposals are:
  1. There is only one source for the required goods, supplies, service or construction.
  2. A sole supplier's item is needed for trial use or testing.
  3. Purchases of used equipment.
  4. Purchases at auction.

5. Proprietary licensing, software integrations, software development, software maintenance, computer hardware maintenance, database maintenance, software support services, database support services, cloud services, and computer hardware support services required purchases after the original purchase competitively procured in Article III-C.

## **VI. COOPERATIVE PURCHASING**

It is the policy of the Champaign County Board that:

- A. Subject to 30 ILCS 525/0.01 et seq., commonly known as the Illinois Governmental Joint Purchasing Act, Champaign County may either participate in, sponsor, conduct, or administer a cooperative purchasing agreement for the procurement of goods, supplies, equipment, services, construction, or professional services with one or more public procurement unit(s). Such cooperative purchasing may include, but is not limited to, joint or multi-party contracts between public procurement unit(s) and open-ended state public procurement unit contracts which are made available to other public procurement units.
- B. Champaign County may sell to, acquire from, or use any goods and supplies belonging to another public procurement unit independent of competitive bids.
- C. Champaign County may enter into an agreement independent of competitive bids for cooperative use of goods, supplies, and services under the terms agreed upon between the parties.
- D. Champaign County may enter into agreements for the common use or lease of warehousing facilities capital equipment, and other facilities with another public procurement unit under the terms agreed upon between the parties.

## **VII. CREDIT CARD POLICY**

A credit card may be obtained by a County department for the efficient operation of the department in regard to charging and payment of business expenses that cannot be conveniently paid for by other means. This Purchasing Policy supersedes any existing or subsequent Champaign County Credit Card Policy.

## VIII. EXCEPTIONS

It is the policy of the Champaign County Board that:

- A. Although the Champaign County Purchasing Policy is designed to be flexible enough to accommodate most specific situations, there will be occasions which require techniques or solutions outside the established guidelines. To ensure internal consistency, however, some control must be maintained by the Champaign County Board over exceptional situations. Purchases beyond the Champaign County Purchasing Policy guidelines, as established in this policy, may be referred by the requesting department head to Policy, Personnel, & Appointments Committee of the Champaign County Board for recommendation of exception to the Purchasing Policy to the Champaign County Board for final approval.
- B. The Regional Planning Commission shall have an exception, in that the Parent Committee shall be considered the Regional Planning Commissioners, for matters concerning purchasing, and final approval shall be made by the Champaign County Board upon the recommendation of The Regional Planning Commission.
- C. The Mental Health Board shall be excluded from this policy.
- D. The Highway Department is granted an exception from this policy regarding the Administrative Policies and Standard Specifications for Road and Bridge Construction and adopted by the Illinois Department of Transportation and applicable sections of the Illinois Revised Statutes, which shall prevail in the use of Motor Fuel Tax and County Bridge purchases.
- E. Purchases for materials and services, routinely and repeatedly purchased through the year for Champaign County Highway Department where the amount of the purchase cannot be determined beforehand, will not require a Purchase Order even though the amount may exceed \$10,000.00.
- F. Written quotations will be an accepted alternate to formal bids for fuel, which is routinely and repeatedly purchased throughout the year by the Champaign County Highway Department even though the amount exceeds \$30,000.
- G. Purchases for food, routinely and repeatedly purchased through the year, by any County Department, will not require a Purchase Order even though the amount may exceed \$10,000.01.
- H. The formal bidding process, as prescribed in the Purchasing Policy, shall not be required for all items purchased through competitively solicited contracts bid and negotiated by the State of Illinois, U.S. General Services Administration, or other lead public agency in accordance with public purchasing rules and regulations as allowed by Illinois state statute (5 ILCS 220/3). The requesting department shall be responsible for completing all necessary paperwork involved in utilizing any such government purchasing alliance for purchase of any item/items requested.

- I. Examples of non-negotiable or proprietary purchases that do not require a purchase requisition and, therefore, may be processed by direct invoice, include, but are not limited to:
1. Books
  2. Subscriptions
  3. Copyrighted Material
  4. Membership and Registration fees
  5. Interdepartmental Reimbursements
  6. Legal Services and Related Litigation Expenses
  7. County postage fund replenishment
  8. Statutory Clerk election mailings
  9. Statutory Assessor mailings
  10. Intergovernmental Payments
  11. Bank Payments
  12. Settlement of Judgements & Claims
  13. Utility payments for electric, gas, water, sewer, telephone, and cell phones
  14. Refunds
  15. Hospital, Medical, Doctor, and Dentist Expenses
  16. Travel (see County Travel & Business Expense Policy)

## **IX. PROCEDURE FOR NON-COMPLIANCE**

- A. The Auditor's Office shall not process any payment for goods, supplies, services, or construction (except for professional services, the procedures for which are set forth in Article III-C unless such procurement was in compliance with the terms of this policy. If the Auditor's Office is requested to process any payment that is not in compliance with this policy, the County Auditor shall, after consultation with the State's Attorney, promptly report such requests and the nature of the non-compliance to the Finance Committee.

- B. If the purchase amount is below \$30,000, and, if the procurement is not in violation of State or Federal law, then the Department Head or Elected Official making the request of the Auditor's Office for payment, shall present the matter to the Finance Committee which, if a majority of the members present vote to approve the non-compliant expenditure, may submit its recommendation to approve the non-compliant expenditure by Resolution to the County Board for its consideration.
- C. Procedure for Addressing Non-compliance for Purchases of Professional Services. If the Auditor's Office is requested to process any payment for Professional Services in excess of \$30,000 that is not in compliance with this policy, the County Auditor shall, after consultation with the State's Attorney, promptly report such request and the nature of the non-compliance to the County Board. If the State's Attorney opines that the services sought constitute Professional Services under state law, and, if the procurement is not otherwise in violation of State or Federal law, then the Department Head or Elected Official making the request of the County Auditor for payment, shall present the matter to the Finance Committee which, if a majority of the members present vote to approve the non-compliant expenditure, may submit its recommendation to approve the non-compliant expenditure by Resolution to the County Board for its consideration.
- D. Competitive Sealed Bids/Competitive Sealed Proposals – Non-compliance Ascertained Prior to Bid Opening or Closing Date for Receipt of Proposals. If prior to the Bid opening or the closing date for receipt of proposals, the Director of Finance, after consultation with the State's Attorney, determines that a solicitation is in violation of federal, state, or local law, then the solicitation shall be cancelled or revised to comply with applicable law.
- E. Competitive Sealed Bids/Competitive Sealed Proposals – Non-compliance Ascertained Prior to Award. If after Bid opening or the closing date for receipt of proposals, the Director of Finance, after consultation with the State's Attorney, determines that a solicitation or proposed award of a Contract is in violation of federal, state, or local law, then the solicitation or proposed award shall be cancelled.
- F. Competitive Sealed Bids/Competitive Sealed Proposals – Non-compliance Ascertained After Award. If, after an award, the Director of Finance, after consultation with the State's Attorney, determines that a solicitation or award of a Contract was in violation of the Purchasing Policy, then:
1. if the Person awarded the Contract has not acted fraudulently or in bad faith:
    - a. the Contract may be ratified and affirmed by the County Board, provided it is determined that doing so is in the best interests of the County and provided that no violation of State or Federal law has occurred in the procurement process; or



- b. the Contract may be terminated, and the Person awarded the Contract shall be compensated for the actual costs reasonably incurred under the Contract prior to notification; or
2. if the Person awarded the Contract has acted fraudulently or in bad faith the Contract may be declared null and void or voidable, if such action is in the best interests of the County.

## **X. DEFINITIONS**

The words defined in this Policy shall have the meanings set forth below whenever they appear in this Policy

1. Confidential Information. Any information which is available to an Employee only because of the Employee's status as an Employee of the County and is not a matter of public knowledge or available to the public via a request made at that time pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 et seq.).
2. Purchase Order. An approved and converted Requisition directing a vendor to provide goods, supplies, services, equipment, construction, or professional services to Champaign County.
3. Requisition. When a County Department enters the details of goods and supplies, services, equipment, construction, or professional services into the accounting software (e.g. Munis) for approval prior to obtaining said goods and services.
4. Responsible Bidder. See Champaign County Ordinance No. 666.
5. Software Workflow. The automated routing and tracking of requests and approvals within the accounting software to ensure efficiency and transparency. This meaning applies to both the "Munis" system current as of the date of this Policy's most recent revision, but also any successor version, system, or software differently named.
6. Used Equipment. Equipment that is at least one year old; or is a floor or demonstration model that is offered at a price at least twenty-five percent (25%) below current market price; or is otherwise determined by the Auditor's Office on a case-by-case basis to be a bona fide used item.

End of Policy

# County of Champaign, Illinois



## Travel & Business Expense Policy

*Ordinance No. 2022-10*

**Effective 1/1/2023**

**County of Champaign, Illinois**  
**Travel & Business Expense Policy**  
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## I. INTRODUCTION

### A. Purpose

The purpose of the **Champaign County Travel & Business Expense Policy** (the Policy) is to establish guidelines to ensure that all travel and business expenses are necessary, reasonable, and consistent with the business objectives of Champaign County (the County), are incurred by employees in the performance of their duties and are in accordance with state statutes. The Policy establishes rules and procedures separately for **travel expenses** (such as transportation, lodging, and meals) and **business expenses** (such as business meals). It is critical that all employees traveling on County business understand the compliance requirements established.

All Elected Officials, Department Directors, County employees, and non-employees (independent contractors, consultants, etc.) who incur travel and business expenses must remember that they have a **fiduciary responsibility to the taxpayers** and need to expend funds in a responsible manner. Travel and business expenses must be necessary, reasonable, and fully supported by documentation. Care should be exercised to **avoid impropriety** or the appearance of impropriety, including the public perception that travel or business expenses have been expended for personal reasons. Public funds may never be used for personal gain.

### B. Applicability

**The Policy applies to all** County Officials, employees, non-employees, volunteers, or other individuals who incur travel or business expenses while engaging in official County business, except as noted in the following paragraph.

**Elected Officials** are encouraged to adopt the Policy for consistency and to simplify the reimbursement of travel and business expenses. County employees that work in a department headed by an Elected Official and/or Boards who have adopted and disseminated different guidelines and procedures for travel and business expenses shall consult the applicable policies and procedures of their own department in addition to this document. Expenses that are regulated by the IRS or other laws must be adhered to and will be enforced by the Auditor's Office. Copies (or any version updates) of such different policies must be provided to the County Auditor's Office to assist with processing of Policy expenses.

The term employee is used throughout the Policy and, unless otherwise noted, refers to all County Officials, employees, non-employees, volunteers, or other individuals who incur travel or business expenses while engaging in official County business.

For **non-employees** who operate under a contractual agreement, any travel or business expenses paid under any such agreement should also conform to the Policy.

## C. Overview

The County will reimburse employees for **necessary** and **reasonable** travel and business expenses incurred while conducting official County business or while attending conferences, seminars, or training benefiting the employee and their work for the County. Elected Officials and Department Directors are responsible for authorizing travel or business expenses and verifying that expenses incurred are necessary, reasonable, and conform to the Policy. Additionally, Elected Officials and Department Directors are responsible for confirming that budgetary funding is available to support the expenses and ensuring that their employees have read and are aware of the policies applicable to them.

The **Internal Revenue Service (IRS)** has specific rules for the payment/reimbursement of travel and business expenses, as well as other laws. The Policy is designed to comply with all legal and regulatory requirements of the IRS and other federal and state laws regarding travel and business expenses, including the consideration of taxability to employees and documentation standards. Consequently, updates will be made to the Policy as IRS or County standards change.

## D. Administration

**Elected Officials and Department Directors are responsible for:** 1) the implementation, administration, and oversight of the Policy within their departments, 2) employee compliance with the Policy, 3) approval of all travel, 4) approval of travel advances, 5) approval of reimbursement requests, and 6) management of travel and business expenses within budgetary constraints. Before making any travel commitments, an employee must be aware of Champaign County's travel policies.

**The County Auditor** has the authority to administer, interpret, and apply the terms of the Policy for all travel advances and reimbursement requests related to travel and business expenses submitted through the Accounts Payable process. Elected Officials/Department Heads should be prepared to supply a justification for any items that the Auditor's Office does not consider as "necessary or reasonable" as the funding is coming from taxpayer dollars and are encouraged to contact the County Auditor's Office to obtain approval before expenses are incurred, if there is any uncertainty about the eligibility of certain travel or business expenses. On a monthly basis, the County Auditor will include on its Non-Conforming Purchases Report (NCPR) to the County Board details of any elected or employee that exceeded the maximums allowed for travel, meals and lodging in this policy.

If any travel or business expenses are deemed to be **ineligible** for reimbursement by the County Auditor, the individual seeking reimbursement **may appeal** to the Policy, Personnel and Appointments Committee.

**Receipts** are required to support all reimbursement requests for travel and business expenses, unless otherwise noted in the Policy. Any miscellaneous expense OVER \$20.00 shall be accompanied by a receipt.

Please contact the County Auditor's Office for guidance on any issues related to travel and business expenses.

**Exception** to this policy shall be presented in a letter submitted to the Policy, Personnel and Appointments Committee for approval and recommendation for approval by the County Board which must be documented with a roll call vote.

This policy supersedes and rescinds all previous travel and business expense policies and procedures and shall remain in effect until subsequently modified or rescinded.

## II. TRAVEL EXPENSE POLICY

### A. Authorization for Travel

As noted in the previous section, Elected Officials and Department Heads are responsible for approving and overseeing all travel by employees in their departments.

### B. Overnight Travel vs Daytime Travel

All approved travel by an employee fall into one of the following two categories: **Overnight Travel** or **Daytime Travel**. This distinction is critical, **as the category of travel will determine the types of travel expenses that are eligible for reimbursement under the Policy**. Elected Officials/Department Heads should determine which category of travel each trip falls under before an employee departs, so that they are aware of which reimbursable travel expenses the employee will be eligible for. Following are the definitions for the two categories of travel:

#### Overnight Travel

Travel is considered to be **overnight travel** if meets **all** of the following criteria:

- The assignment has a **legitimate business purpose**.
- The work assignment is **temporary** (generally, lasting one year or less).
- The work assignment is located **outside the general vicinity of the employee's place of work assignment**. The County considers travel to meet this criterion if the business destination is outside of the County and greater than 75 miles away from the employee's principal place of business.
- The work assignment is substantially longer than an ordinary day's work and **requires an overnight stay or substantial sleep or rest**.

As stated in the above criteria, an employee must travel "away from home" for the travel to qualify as overnight travel. The statutory phrase "away from home" has been interpreted by the U.S. Supreme court to require an employee to travel overnight or long enough to require substantial sleep or rest. Merely working overtime or at a great distance from the employee's residence does not qualify as overnight travel, if the employee returns home without spending the night or stopping for substantial sleep or rest.

**The following examples** are provided to help distinguish when travel qualifies as overnight travel.

**Example 1:** An employee is required to travel from Champaign to Peoria for an afternoon business-related meeting. The employee leaves work at 11:45 am on Monday, with plans to return home the same day. However, the employee is unable to complete the work by late Monday, so the employee spends the night in Peoria. After completing the work early on Tuesday morning, the employee returns to Champaign by 10:30 am. Even though the Employee had not planned to spend the night and is gone for less than 24 hours, the employee has met the "away from home" rule because the night was spent away from home on unavoidable business. **This trip qualifies as overnight travel.**

**Example 2:** An employee is required to travel from home in Champaign to Bloomington for a business-related meeting. The employee leaves home at 6:30 am and returns that night at 10:00 pm. On the trip home, the employee stops for dinner and rests in the car for two hours. Even though the employee has been away from home for substantially longer than his/her normal workday, the employee is not considered to be in overnight travel status. Courts have ruled that stopping for a meal or a rest in a car does not meet the substantial sleep or rest rule. **This trip does not qualify as overnight travel.**

**Example 3:** Due to a specialized equipment breakdown in the afternoon and the inability to find an available shipper, an employee is asked to retrieve the equipment from the manufacturer in St. Louis, MO. After not being able to leave Champaign until 6:00 pm and arriving in St. Louis at 9:30 pm, the employee had been given permission to spend the night if it was too late. The employee needed to get back to work by the next day due to emergency procedures with the equipment breakdown, so he rented a room and took a 4 hour nap before completing the return trip. Since the employee rented a room in order to sleep, he is considered to have met the “sleep and rest” rule. **This trip qualifies as overnight travel.**

**For travel that meets the definition of Overnight Travel (and are made in accordance with IRS requirements) employees are eligible to be reimbursed for the following travel expenses:**

- Transportation costs to travel to and from the business destination
- Transportation costs while at the business destination
- Lodging
- Meals (See Section E for meal reimbursement details)

The following sections provide the specific details on travel costs that are eligible for reimbursement.

### Daytime Travel

**Daytime travel** represents transportation between an employee’s residence or principal place of business to a **temporary work assignment**, without an overnight stay. Daytime travel may include travel within the County, outside the County, or outside the State, as long as the travel does not require an overnight stay or substantial sleep or rest, as defined in the previous section.

**Temporary work assignment** – An assignment that is away from the employee’s principal place of work and is expected to last (and actually does last) one year or less. Temporary work assignments include offsite meetings, conferences, seminars, etc., County facilities that are **not** the employee’s principal place of work, and other locations where an employee conducts official County business.

It is important to **distinguish daytime travel from commuting**. Commuting refers to travel between an employee’s **personal residence** and **principal place of work**. **Commuting expenses are not reimbursable** under the Policy. See the Personal Vehicle Usage section for examples of daytime travel vs commuting.

**For travel that meets the definition of daytime travel, employees are eligible to be reimbursed for transportation costs, and meals only if the daytime travel is outside of Champaign County. Meals within Champaign County are not eligible for reimbursement during daytime travel unless they qualify as a valid business meal (see below).** See the following section for the specific details on transportation costs that are eligible for reimbursement.



## C. Transportation Expenses

For both overnight travel and daytime travel, employees should **determine the most economical method of travel** with the **primary factors being cost and travel time**. Elected Officials and Department Directors should approve all employee transportation plans.

The following sections present the most common means of transportation and the related policies.

### Commercial Air Travel

In most cases, commercial air travel should **only** be used **for overnight travel that is out of state**.

**Employees should fly coach** or equivalent class at the lowest available commercial airfare. Employees who wish to fly in a class higher than coach are personally responsible for the difference in cost. For reimbursement, there must be adequate documentation for the departure/return dates, itinerary, nature of the County-related function, and all receipts attached.

Air travel reservations should be booked in advance to avoid last minute pricing.

**Various airlines charge different fees** for a wide range of items and services. These fees can vary greatly for the different airlines, but some common examples include fees for: overweight luggage, preferred seating, priority boarding, extra legroom seating, ticket changing, drinks and snacks, headsets and other entertainment. **The County will not pay for any of the above charges**. The employee must pay for these at their own expense.

**The only airline fees that the County will reimburse are for checked bags (limit of 1) and carry-on bags (limit of 1)**. However, special circumstances may necessitate additional bags, ticket changing, or other fees. These situations should be justified and approved on a case-by-case basis in advance by the Elected Official or Department Director. In no cases will the County reimburse fees for drinks and snacks or headsets and other entertainment.

Employees should not cash in a full fare ticket in exchange for a reduced rate ticket or less expensive ticket. Also, employees should not volunteer to take a later flight in exchange for a financial benefit. Under no circumstances should this situation affect the return-to-work time for the employee. If either of these situations does occur, employees must return any financial benefit to the County.

### Transportation to/from Airports

Employees should determine the most economical method of transportation to and from airports. If available, employees should utilize complimentary or discount-priced hotel shuttles. Otherwise, employees may use public transportation, shuttle bus, taxi or other vehicle service, or personal vehicle – whichever proves to be the most economical.

If an employee drives a personal vehicle and parks at the airport, parking will only be reimbursed at the **long-term economy rate**. The cost of parking at the airport should be considered when determining if a personal vehicle is the most economical method of transportation to and from the airport.

If a taxi or other vehicle service is used, driver gratuity should not exceed up to the 20% established maximum of the bill.

### **Bus or Rail Transportation**

Bus or rail transportation is commonly used for daytime travel. However, bus or rail transportation may be used for overnight travel if it is determined to be the most economical method of transportation or if special circumstances require such methods of transportation. In cases with special circumstances, approval should be granted on a case-by-case basis in advance by the Elected Official or Department Director. Detailed receipts with the justification for economical use must be submitted for reimbursement.

### **Taxis & Other Vehicle Services**

As listed earlier, taxis or other vehicle services may be used for transportation to and from the airport, when it is determined to be the most economical method. Stretch limousines **should not** be used, unless for a large group traveling together and it represents the most economical method. Receipts must be obtained to submit for reimbursement.

Taxis may also be used while at the business destination when necessary. However, public transportation and shuttle service should be used before taxis, when available and practical.

### **Rental Vehicles**

Rental cars should be used only in connection with overnight travel and **only if other transportation is not economical or practical**. Rental car usage should be approved on a case-by-case basis in advance by the Elected Official or Department Director. Receipts, advance approval and the justification must be obtained to submit for reimbursement.

In general, the County will only reimburse the cost of a compact or mid-sized car. In cases where two or more employees are sharing a rental car, a mid-sized vehicle size should be obtained. Any upgrades or enhancements are personal expenditures and will not be paid for by the County. However, in the case of a **free** upgrade offered by the rental agency due to unavailability of the previously reserved vehicle, proof of the original compact or mid-sized vehicle reservation must be submitted along with the invoice for the upgrade.

If an employee **combines personal vacation time** before and/or after approved overnight travel for County business and the employee uses a rental car during both the County business portion and personal vacation portion of the trip, the County will **only reimburse** for the pro rata share of rental car expenses that relate to **the County business portion of the trip**.

Employees should **not accept insurance options for collision and liability coverage** offered by rental car companies as it is included in the County's insurance coverage policy. Contact Our Insurance Specialist for guidance or questions prior to the planned travel. Also, the County will **not** reimburse any separate insurance options for personal property coverage.

Rental car fuel should be evaluated for return with a full tank of gas or to utilize the rental car fuel refill fee. Cars should also be inspected for any damage before the rental agreement is signed to ensure that any damage is noted clearly on the agreement.

Additional rental car options, such as GPS navigation and satellite radio, **are not reimbursable**.

All reasonable tolls and parking fees will be reimbursed. However, employees are responsible for all parking tickets and traffic fines.

## County-Owned Vehicle Usage

Elected Officials, Department Directors and employees should utilize a county-owned vehicle for daytime travel, if one is available. Please refer to the County-Owned Vehicle Policy for any questions and requirements related to usage of such vehicles. Fuel charges for a county-owned vehicle will be reimbursed for travel as long as the Vehicle # or Plate # is written on the receipt.

## Personal Vehicle Usage

Personal vehicles are commonly used for **daytime travel**. However, a personal vehicle may be used for **overnight travel** if it is determined to be the most economical method of transportation or if special circumstances require this method of transportation. In cases with special circumstances, approval should be granted on a case-by-case basis in advance by the Elected Official or Department Director.

When employees use their personal vehicle for approved travel, the County will **reimburse for actual mileage driven**, in accordance with the IRS mileage rate, as determined by the IRS/GSA per diem. Fuel charges or vehicle breakdowns during the usage of a personal vehicle are not reimbursable items. Mileage reimbursement is the only method for personal vehicle usage.

**Employees must maintain a record of actual mileage driven** during approved travel, which can be accomplished by keeping a mileage log. An alternative method can be utilized by printing the route information from an online mapping application, such as Google Maps or MapQuest.

Mileage from an employee's personal residence to their principal place of work is considered to be **commuting** and is **not reimbursable under the Policy**.

Employees using their personal vehicle on approved travel are responsible for having adequate and current auto insurance, in accordance with the County's vehicle use policy, as well as being in compliance with all other requirements. Contact Our Insurance Specialist for more information.

All reasonable tolls and parking fees will be reimbursed as actually incurred. However, employees are responsible for all parking tickets, traffic fines, and any liability from accidents.

No mileage payments are allowed for Elected or Appointed departments to attend committee meetings, subcommittee meetings and County Board meetings. The County Board Chair and County Board members are allowed mileage payments to attend committee meetings, subcommittee meetings, any other meetings they attend in fulfilling their duties as County Board Members, and County Board meetings.

**The following examples** are designed to help clarify when mileage is eligible for reimbursement:

**Example 1:** An employee drives their personal vehicle from their home in Rantoul to their County worksite in Urbana, which is their primary place of work. **This is considered commuting, and the mileage is not eligible for reimbursement.**

**Example 2:** The same employee in example 1 is at work at the County worksite in Urbana when their supervisor directs the employee to drive their personal vehicle to the Highway Department for a meeting. After the meeting, the employee drives back to the County worksite in Urbana to work for the rest of the day. Since the Highway Department is not the employee's primary place of work, the meeting is considered a temporary work assignment and **the mileage from the Urbana County worksite to the Highway Department and back is considered daytime travel and is eligible for reimbursement. The mileage from the employee's home to the County worksite in the morning and from the County worksite to home at the end of the day is considered commuting and is not eligible for reimbursement.**

**Example 3:** The same situation occurs as in example 2, except the employee drives home after the meeting at the Highway Department instead of driving back to the County worksite. In this case, **the mileage from the County worksite to the Highway Department is eligible for reimbursement. The mileage from the Highway Department to home is only eligible to the extent that it exceeds the distance from the employee's Urbana County worksite to their home. The mileage from the employee's home to the County worksite in the morning is considered commuting and is not eligible for reimbursement.**

**Example 4:** The same employee in example 1 drives their personal vehicle from their home in Rantoul to a full day seminar in Bloomington. The employee drives back home the same day. **Since the seminar in Bloomington is not the employee's primary place of work, the meeting is considered a temporary work assignment and the mileage from the employee's home to the seminar and back is considered daytime travel and is eligible for reimbursement.**

**Example 5:** The same employee in example 1 drives their personal vehicle from their home in Rantoul to a full day training session in Thomasboro. The employee drives back home the same day. **Even though the distance from the employee's home to the training session in Thomasboro is less than the employee's normal commuting distance, the training session is considered a temporary work assignment and the mileage from the employee's home to the training session and back is considered daytime travel and is eligible for reimbursement.**

**Example 6:** The same employee in example 1 drives their personal vehicle from their home in Rantoul to a half day training session in the morning in Thomasboro. After the morning session, the employee drives to the County worksite in Urbana to work for the rest of the afternoon. The mileage from the **employee's** home to the training session and from the training session to the County worksite is considered daytime travel and is eligible for reimbursement. The mileage from County worksite to home is considered commuting and the mileage is not eligible for reimbursement.

Employees should contact the Auditor's Office for clarification on the above examples or for any other questions on determining the eligibility of mileage reimbursement.

#### **Required Documentation – Transportation Expenses**

Employees should obtain detailed receipts for all transportation expenses, when available. In cases where receipts are lost or not available, employees must fill out the Lost/Unavailable Receipt Reimbursement Form. See Section J for more information about the reimbursement of travel expenses.

## D. Lodging Expenses

**Lodging expenses are only reimbursable for pre-approved overnight travel.** As such, all expenses outlined in this section are **not reimbursable for daytime travel.**

Employees are responsible for ensuring that reasonable lodging rates are obtained. To accomplish this, employees should:

- Make reservations in advance, whenever practical
- Avoid deluxe hotels
- **Ask for and request** the lowest available rate (i.e. government, corporate, conference discounts). Payment is limited to the single rate for a standard room (unless it is being shared with one or more other employee(s)). Shared rooms should be noted on the Travel Expense Reimbursement Form by providing the names of the employees, **OR,**
- Lodging is limited to payment/reimbursement for up to 20% over the GSA CONUS rates for hotels. Maximum lodging rates can be obtained through a search at <http://www.gsa.gov/portal/category/100120>. Special considerations may apply by obtaining advance approval from the applicable elected official or department director and by conferring with the County Auditor.

Employees may stay at the hotel that is holding the conference, seminar, or meeting that is purpose of the business trip, even if the rates exceed other local hotel options. A conference brochure must be submitted to show the rates that were made available. The higher cost may be justified in order to avoid additional transportation costs, as well as for time savings and safety. Preference may also be given to conference- specified hotels offering reduced rates for attendees. Employees are urged to stay at less expensive hotels located in the conference area, but care should be taken to ensure that lodging savings will not be offset by cab fare and are under the amount of the conference hotel. An analysis should be completed **in advance** to determine the most economical and practical lodging option.

Elected Officials and Department Directors should approve all employee lodging plans **in advance**.

Employees will be **reimbursed for actual lodging expenses**, provided the expenses are ordinary and necessary and not lavish and/or extravagant (as determined by the County Auditor). Detailed hotel receipts must be obtained and presented for a reimbursement to occur. In the case of booking and prepaying through a travel service such as Expedia, the employee must still request a detailed statement of the lodging upon checkout and for submission.

Employees may guarantee hotels for late arrival to their personal credit card. However, employees are responsible for payment if they do not show and do not cancel their reservations in time. If canceling directly with the hotel, note the date and time of the call, the name of the person with whom you spoke with, and the cancellation confirmation numbers.

### Hotel Telephones and Communications

Hotel communications (internet, fax, local phone usage) will be reimbursed, **when relating to County business**. Hotel room phones should not be used for long distance calls, due to high fees charged by hotels. Employees are encouraged to use their cell phones or calling cards to make long distance calls. Any other hotel communication charges are subject to review and may not be reimbursed.

### Other Lodging-Related Charges

**Bellman tips** will be reimbursed up to a maximum of \$2 per bag. Charges for valet parking will not be reimbursed, unless necessary for health reasons or in the absence of any other parking options. Resort fees will not be reimbursed, unless they are non-negotiable additions to the rate charged by the hotel.

Incidental charges such as **mini-bar, bar charges, movie rentals, or sundries** are **not reimbursable** and should be noted and deducted from the total bill on the Travel Expense Reimbursement Form.

### Required Documentation – Lodging Expenses

Employees should obtain detailed receipts for all lodging expenses. The receipts must itemize all expenses, such as room rate, taxes, communication charges, etc. Employees not submitting an itemized hotel statement will have any travel reimbursement delayed until the statement is received by the Auditor's Office. See Section J for more information about the reimbursement of travel expenses.

## **E. Meal Expenses**

Meals are **only reimbursable** for approved **overnight travel or daytime travel outside of Champaign County**. However, some meals associated with daytime travel within Champaign County may be reimbursable if they meet the definition of a **business meal**. See Section III for more information about business meals.

The County's policy is to **reimburse IRS/GSA PER DIEM rates for meal expenses**. **The County, as per this policy, does not reimburse employees for actual meal expenses**. **Receipts need not** be submitted. Lesser amounts may be requested but the current IRS/GSA rates are the maximum allowed.

Personal reimbursable meals must be paid for with a personal credit card or other means of personal payment. **Personal meals are not allowed on County credit cards.**

A travel log must be submitted in accordance with IRS regulations, which substantiates the business purpose (meeting type, seminar or conference title), the travel dates, the applicable meals to be reimbursed for each day, and the place (city).

Meals and tips will not be reimbursed, if the cost of meals for seminars or official meetings is included in the registration fee. A copy of the meeting brochure, if available, should be submitted with the travel log at the time of request for reimbursement.

The County will **only** reimburse meals for **employees** on approved overnight travel or daytime travel outside of Champaign County. **Please note:** No meals will be reimbursed on a day trip within Champaign County, unless it is business-related, meets the Business Meal rules, and is pre- approved by the Elected Official/Department Director. The County will **not** reimburse meals for **family members and/or other acquaintances**.

**Alcohol will not be reimbursed under any circumstances.**

**Meal Reimbursement Limits**

As stated earlier, the County’s policy is to reimburse employees on a per diem basis. The per diem meal reimbursement amounts are set annually by the US General Services Administration (GSA). Each year, the Auditor’s Office will provide departments with a chart of the breakfast, lunch, dinner, and incidental rates for the CONUS. The County does not utilize the first and last day of travel method in determining per diem reimbursements.

For any travel outside the continental United States, please contact the County Auditor’s Office to determine the reimbursement amounts for meals.

**# of Meals Per Day**

Employees on approved overnight travel or daytime travel outside Champaign County are generally eligible for meal reimbursements of up to **three (3) meals per day (breakfast, lunch, and dinner) and one (1) incidental rate per day for snacks and refreshments** while on County business.

If an employee **combines personal vacation time** before and/or after approved overnight travel for County business, **no meals are reimbursable during the personal vacation portion of the trip.**

**Meals during the day of departure and day of return** are reimbursable, but only certain meals qualify for reimbursement, based on the time employees depart from and return to their personal residence or principal place of business (employees should use their personal residence in most cases, unless they actually depart from or return to their principal place of business) as follows:

Time of Departure (based on direct travel time plus 20 minutes)				
Eligible Meals				Time of departure from home
B	L	D	I	Midnight - 6:29 a.m.
-	L	D	I	6:30 a.m. - 11:29 a.m.
-	-	D	I	12:00 p.m. - 6:29 p.m.
-	-	-	I	6:30 p.m. - 11:59 p.m.

Time of Return (based on direct travel time plus 20 minutes)				
Time of arrival at home		Eligible Meals		
Midnight - 6:29 a.m.		-	-	I
6:30 a.m. - 11:29 a.m.		B	-	I
1:30 p.m. - 5:59 p.m.		B	L	I
6:00 p.m. - 11:59 p.m.		B	L	I

Example: Leave home at 6:39 am for a one-day training in Bloomington, IL. Conference starts at 8 am and drive time per map search is 59 minutes therefore leaving at 6:39 allows 20 extra minutes for parking, etc. Conference ends at 4:30 with departure at 4:49 and arrival at home approximately 5:50. Eligible for L and I.

Example: Leave home on Sunday night at 6:10 pm for 3-day conference in Indianapolis, IN. Sunday only I is allowed. Hotel and/or conference provide breakfast each day (Mon, Tues, Wed) so no breakfast is allowable. Conference provides free time for lunch on your own, lunch is allowable each day (Mon, Tues, Wed). Dinner is on your own and conference is over at noon on the last day therefore, dinner is allowable for two days (Mon and Tues) but you arrive home at 3:10 pm after stopping for lunch)

### Room Service

Employees **may** get room service for meals, **subject to the meal reimbursement allowances** described previously in this section. In order for room service to be reimbursable, the order(s) must be paid for with a personal card or other method of payment. Room service is not allowed on County credit cards.

### Meals Provided at Meetings, Conferences, Etc.

In cases where a meal is provided at a meeting, conference, seminar, etc., but an employee chooses to purchase a meal elsewhere, the purchased meal is **not eligible for reimbursement**, unless medical or religious reasons are provided with the reimbursement request. Conference and seminar brochures should be reviewed carefully to determine what meals are provided. It is highly encouraged to participate in the breakfast provided at hotels offering such an amenity.

## **F. Other Travel Expenses**

### Telephone and Other Communication Expenses

In addition to the policy for hotel telephone and communication expenses described in the lodging section, employees on overnight or daytime travel may be reimbursed for telephone, FAX, Internet connection, and cellular phone charges, **when relating to County business**. Any such expenses must be itemized on the Travel Expense Reimbursement Form and the business purpose must be listed.

### Other Travel Expenses

While the Policy attempts to clearly distinguish eligible and ineligible travel expenses for the most common scenarios, employees may incur other travel expenses that are not explicitly described in the Policy. In such cases, Elected Officials or Department Directors and the County Auditor shall exercise professional judgment to determine whether such other travel expenses are both **necessary** and **reasonable**. If any such other travel expenses are deemed to be both necessary and reasonable by both the Elected Officials or Department Directors and the County Auditor, such costs will be reimbursed by the County.



## G. Tipping Summary

As listed throughout the travel expense section, the following are the County's reimbursement limits for tips:

Business Meals:	up to 20% maximum, unless rate is set by the establishment on the bill.
Taxi Driver:	up to 20% maximum
Baggage Handlers:	\$2 per bag maximum
Hotel Cleaning Tip:	\$5 per day maximum

## H. Eligible and Ineligible Travel Expense Summary

### Eligible Travel Expenses:

- Registration fees – conference, seminar, etc.
- Airfare (for overnight travel only)
- Airline fees for checked bags (limit of 1) and carry-on bags (limit of 1)
- Transportation to/from airport – public transportation, shuttle bus, taxi, other vehicle service, or personal vehicle
- Airport parking (long-term economy rate only)
- Other transportation expenses – bus, rail, taxi, etc.
- Rental car (if other available transportation is not economical or practical)
- Gasoline for rental cars (must be returned with a full tank of gas)
- Personal vehicle usage – the County will reimburse for actual mileage driven, in accordance with the IRS mileage rate, as determined in the County's Budget Policy.
- Tolls and parking fees
- Lodging (for overnight travel only)
- Hotel communications – for business purposes only, such as internet access for Citrix and email access.
- Bellman tips (\$2 per bag maximum)
- Meals – (for overnight travel or daytime travel outside Champaign County only) SEE CHART
- Room Service – **only for meals** and only up to maximum reimbursement limit
- Tips – Meals – up to 20% maximum
- Other communication expenses (for business purposes only)

## Ineligible Travel Expenses:

- ⊗ The personal portion of any trip.
- ⊗ Political contributions or attendance at a political event.
- ⊗ Upgraded airline tickets – such as economy plus, business class, first class, or extra room
- ⊗ Airline ticket change fees (unless special circumstances approved by Elected Official or Department Director)
- ⊗ Unjustified car rental or car rental not obtaining pre-approval; and/or upgrade from standard compact/mid-sized vehicle.
- ⊗ Meal expenses in lieu of conference provided meals, unless there is a justified reason.
- ⊗ Standard or premier parking at airport (only long-term economy rate is reimbursable)
- ⊗ Personal travel, accident, or life insurance
- ⊗ Admission fees for airline clubs
- ⊗ Magazines or books
- ⊗ Toiletries
- ⊗ Rental car for personal activities – The County will only reimburse rental car expenses for the County business portion of the trip
- ⊗ Refueling fees for rental cars – employees should return rental cars with a full tank of gas to avoid refueling fees
- ⊗ Gasoline, insurance, repairs, or other personal vehicle expenses – are all reimbursed through mileage rate
- ⊗ Fines or tickets for parking illegally or moving violations
- ⊗ “No-show” charges for hotel or rental car, unless a circumstance resulting from a work emergency or medical emergency (both approved by supervisor) warranting the cancellation
- ⊗ Lodging other than the “standard” room rate or government rate. Upgrades are not reimbursable.
- ⊗ Unjustified/Unapproved internet access at hotels
- ⊗ Hotel mini-bar charges
- ⊗ Hotel in-room entertainment
- ⊗ Hotel exercise room charges
- ⊗ Hotel safety deposit box
- ⊗ In-flight telephone charges, cash bar or internet/movies (including headset charges)
- ⊗ Valet Parking
- ⊗ Cleaning, pressing, and laundry (except when on extended travel and approved by Elected Official or Department Director)
- ⊗ Entertainment, tours, sporting events, golf outings, etc.
- ⊗ Medication or other medical expenses/health supplies, cosmetics
- ⊗ Childcare services
- ⊗ Pet care services
- ⊗ Any expenses for family members or other acquaintances when accompanying an official on County-related business.
- ⊗ Health club, saunas or massages
- ⊗ Barber, manicurist, or shoeshine
- ⊗ Alcohol or tobacco products
- ⊗ Meals and/or tips in excess of policy limits – employees responsible for costs in excess of limits
- ⊗ Any expenses deemed extravagant, unreasonable, or unnecessary or personal in nature (as determined by the County Auditor)
- ⊗ Lost/stolen cash or personal property, including luggage and/or briefcases

## I. Travel Advances

In many cases, employees initially pay for travel expenses with personal funds or personal credit cards. **The County then reimburses employees for all eligible personally paid travel expenses.** See Section J for more information on the reimbursement process. In other cases, the Department may pay for some travel expenses in advance (e.g. booking lodging for a conference) by using a County credit card, if one has been issued.

However, **for special circumstances**, as approved by the Elected Official or Department Director and the County Auditor, an **advance of travel expenses may be made** to employees before travel is completed. Special circumstances may include financial hardship on employees or other compelling reasons. Efforts should be made to minimize the number and amount of cash advances through utilization of the County's credit card and direct vendor payments, especially for conference registrations, airfare and lodging (credit card required for lodging).

Employees who wish to request a travel advance must fill out and sign the Travel Advance Request Form, obtain the signature of the Elected Official or Department Director, and forward the Form to their department to submit for payment.

Additional rules for travel advances include the following:

The amount of the travel advance cannot exceed 100% of the reasonable estimated total travel costs, including transportation, lodging, and meals, which must be detailed on the Travel Advance Request Form.

Approved travel advances **cannot be issued more than thirty (30) days before** the travel is scheduled to begin. Travel Advance Requests may be submitted for approval more than 30 days before the travel is scheduled to begin, but checks cannot be issued to employees before that point in time.

**Within fifteen (15) business days after returning** from travel, **employees must complete the Travel Expense Reimbursement Form**, as described in Section J. Then, employees should compare the actual total of eligible travel expenses, as determined on the Travel Expense Reimbursement Form, to the amount of the travel advance.

If the **actual total of eligible travel expenses is greater than** the amount of the **travel advance**, the County will pay the difference to the employee as a reimbursement.

If the **actual total of eligible travel expenses is less than** the amount of the **travel advance**, the employee must repay the difference to the County. In such cases, employees should attach a personal check, made payable to the Champaign County Treasurer, to the Travel Expense Reimbursement Form.

No additional travel advances may be made to employees who are delinquent in submitting a Travel Expense Reimbursement Form or repaying any amount owed to the County. The County reserves the right to withhold the total amount of the advance from employees' paychecks for failure to return the unexpended funds or submit the completed travel forms.

## J. Reimbursement for Travel Expenses

Employees must complete the following steps to be reimbursed for eligible travel expenses:

**Within fifteen (15) business days (unless otherwise advised for year-end) after returning** from all overnight and any individual daytime travel, **employees must complete the Travel Expense Reimbursement Form and obtain the approval of the Elected Official or Department Director.** The form should be entered into the County's ERP system for record keeping for final approval and reimbursement by the County Auditor's Office. To comply with IRS rules, the reimbursement will be considered **taxable income** if submitted after 60 days to comply with the IRS's Accountable Plan criteria for not being claimed within a "*reasonable period of time.*"

The **Travel Expense Reimbursement Form** must be **completed in full** and include all of the following information: dates of travel, travel destination and purpose of trip, **time of departure and return, itemized list of all travel expenses** – transportation, lodging, meal, and other travel expenses, listed separately for each day, and log of miles driven for personal vehicle usage. A sample filled-in Travel Expense Reimbursement Form is located in the appendix.

**Employees must also submit receipts (except personal meals)** as backup for all itemized travel expenses. **The receipts should be taped (not stapled) on bland 8 ½ x 11 sheets** to ensure clean scans by the department. The receipts should be listed in chronological order and should easily reconcile to the amounts listed on the Travel Expense Reimbursement Form. The receipts must be submitted together with the Travel Expense Reimbursement Form.

**For mileage reimbursement** for personal vehicle usage, employees must submit either a mileage log of actual mileage driven during approved travel or by printing the route information from an online mapping application, such as Google Maps or MapQuest. The Auditor's Office will update the Travel Expense Reimbursement Form annually with the current IRS mileage rate during January of each year. Employees should verify that they are using the current form with the correct mileage rate.

If **receipts are lost or not available**, employees must fill out the **Lost/Unavailable Receipt Reimbursement Form** in lieu of submitting an receipt.

If a **conference, seminar, training**, etc. was attended, a copy of the **event brochure** or other general information about the event **must be attached**, if available.

For **non-employees** who operate under a contractual agreement, **the section of the contract that covers travel must be attached** to the Travel Expense Reimbursement Form.

When an employee makes an **authorized travel purchase** (as shown in section H) with personal funds, the sale is taxable even if the purchase is for official County business. The employee will be reimbursed for the expense and the taxes paid by the employee are eligible for reimbursement on the employee's expense report.

### III. Business Expense Policy

#### A. Overview

The purpose of this section is to define business expenses and to explain the related policies and reimbursement procedures. Elected Officials/Department Directors and employees must exercise prudent judgement and make decisions concerning the necessity for the expenditure when incurring any costs that are allowable under this section of the policy. Any questions concerning applicability should be directed to the County Auditor or County Administration in advance.

**Business Expenses** – Expenses incurred by employees that are **ordinary** and **necessary** and directly related to or associated with official County business. Business expenses must be reasonable and not lavish or extravagant (as determined by the County Auditor) and must be substantiated by adequate documentation.

**The County's Purchasing Ordinance** (the Champaign County Purchasing Policy – Rules, Regulations, and Procedures for Purchasing) applies to all contracts for the procurement of goods, supplies, equipment, services, construction, and professional services. In general, the Purchasing Ordinance specifies that, in most cases, purchases over **\$30,000** require formal sealed bids, purchases between **\$10,000** and **\$30,000** require three (3) quotes from the purchasing department, and purchases under **\$10,000** can be made at the discretion of the Elected Official or Department Director. **All business expenses incurred under this policy must also be in compliance with the Purchasing Ordinance.** Please refer to the Ordinance for specific details.

In general, **purchases submitted for reimbursement as business expenses should be under the \$10,000 threshold**, while purchases over **\$10,000** should include obtaining quotes or bids as required by the Purchasing Ordinance and be entered as a Requisition and funds encumbered/converted to Purchase Order status before order is placed.

In most cases, business expenses should be billed direct to the County or paid by County credit card. When employees initially pay for business expenses with personal funds or personal credit cards the County will then reimburse employees for all eligible business expenses. See Section E for more information on the reimbursement process.

#### Sales Tax Exemption

The County is **exempt from paying sales tax** on the purchase of certain goods. Therefore, the County will **not reimburse employees for any sales tax paid** on the purchase of eligible business expenses. Employees are responsible for using the County's sales tax exemption when initially paying for business expenses with personal funds or personal credit cards. Please contact the County's Auditor's Office and ask for the **current Tax Exemption Letter** (available upon request from the Auditor's Office) before purchasing business expenses in which a vendor may charge sales tax.

## B. Business Meals

The Policy on business meals is derived directly from IRS regulations regarding the taxability of meals to employees.

All business meals must be **ordinary and necessary** and **directly related to or associated with official County business**. Business meals must be **reasonable** and **not lavish or extravagant (as determined by the County Auditor)**.

Business meals are not to be confused with meals associated with overnight travel or daytime travel outside of Champaign County, which is described in the travel expense section.

Tips will be reimbursed up to a maximum of 20%. Employees are responsible for any tips in excess of 20%.

**Alcohol will not be reimbursed under any circumstances.** If an employee chooses to purchase alcohol with a meal, it must be deducted from the bill, along with the related portion of tax and tip, when the employee submits the meal for reimbursement.

Elected Officials and Department Directors must **approve** all business meals and **ensure** that they conform to the Policy.

To qualify for reimbursement as a business meal, the meal must meet one of the three (3) specific types listed below. If a meal does **not** meet any of the three types listed below, the meal would be considered additional compensation and represent taxable income to the employee, and is accordingly **not eligible for reimbursement** under the Policy.

### Type 1 – Meals Provided on the County’s Business Premises and for the County’s Convenience

In order for meals to be eligible for reimbursement under this category, they must meet **both** of the following conditions:

1. The meal is provided **on the County’s business premises**, which means a location where the County conducts a significant portion of business or where the employee conducts a significant portion of their duties.
2. The meal is provided **for the convenience of the County**. Meals are considered to meet this criterion if they meet **any** of following scenarios:
  - a. The nature of the business requires (not merely a preference) short lunch periods.

**Example:** Meals are furnished by a department that experiences high customer demand during the lunch hour at certain times during the year and establishes a short meal period during this busy time to meet this need (not to allow the employee to leave earlier).

Also, meals in this category must be provided for a “non-compensatory” reason; that is, the intention is not to provide additional pay for the employee.

Meals that are provided to **improve general morale or goodwill** are **not** reimbursable under this category.

**Example:** A department director purchases a meal for her entire office, in an effort to promote goodwill and boost general morale. **The meal is not reimbursable under this category** and should be paid for by personal funds of the department director.

### **Type 2 – De Minimis Meals**

De Minimis meals are meals that are provided for employees that meet **all** of the following three conditions:

1. **Occasional Basis** – The meal is **not** provided regularly or frequently.
2. **Provided for Overtime Work** – Overtime work necessitates an extension of the employee's normal work schedule.
3. **Enables Overtime Work** – The meal is provided to enable the employee to work overtime.

**The following examples are** designed to help clarify which meals qualify for this category.

**Example:** An important vehicle breaks down and two employees are required to work overtime to make repairs. After working their regular 7.5-hour shift, the employees break for dinner because they still need to work another 3 hours to complete the repairs. The employees' supervisor orders pizza for the employees for dinner. **The meal qualifies as a reimbursable de minimis meal**, because it was provided to permit the employees to work overtime in a situation that is not routine.

**Example:** County attorneys have to, infrequently, attend a mandatory in-office training and due to busy trial schedules and conflicting court obligations the only feasible time the group can meet is over the lunch hour, and the Department provides pizza so that the training can begin immediately and utilize the entire hour.

### **Type 3 – Meals with Individuals Outside the County Organization**

A meal may only qualify for this category if it involves employees or other County officials **and** individuals outside the County organization (such as clients, vendors, or other individuals) that have some business relationship with the County. A meal attended **only** by employees and/or other County officials **does not** qualify under this category.

Another principal condition is that the meal must **directly relate to County business** and include a **substantial business discussion**. There must also be a **justifiable need** to conduct the business meal, such as the amount of business to be conducted and a limited amount of available time or for other valid reasons.

Meals submitted for reimbursement under this category must include a description of the business discussed during the meal, names and positions of those in attendance, and the reason(s) why the business meal was necessary.

**The following examples are** designed to help clarify which meals qualify for this category.

**Example 1:** The County hired an outside consultant to assist with the implementation of a new software program. The outside consultant is based in California and traveled to Champaign for one day to complete the implementation. An employee is assigned to work with the consultant on the software implementation. After

working on the implementation all morning, the consultant and the employee believe that they will complete the project in the afternoon but agree that they need to discuss several issues over lunch. The employee's department director approves the employee to conduct a business lunch with the consultant. Because there was a justifiable need for the business meeting, **the meal is reimbursable under this category.**

**Example 2:** An employee goes to lunch with a colleague who works for a local municipality. While at lunch, the individuals discuss several topics, including some business issues that each is dealing with individually. The employee and the colleague do not have direct business with each other. Since the meeting did not directly relate to County business and since there was no justifiable need for a business lunch, **the meal is not reimbursable.**

**Example 3:** The same employee from example 2 goes to lunch with the finance director for another County. The individuals discuss an existing business project between the two counties. Because of scheduling difficulties, there was a justifiable need for the business meal. Therefore, **this meal is reimbursable under the policy,** if approved by the employee's Elected Official or Department Director.

### **Required Documentation – Business Meals**

Employees must obtain detailed receipts for all approved business meals. The receipt must include the date, time, location, and itemized list of food and beverage purchased.

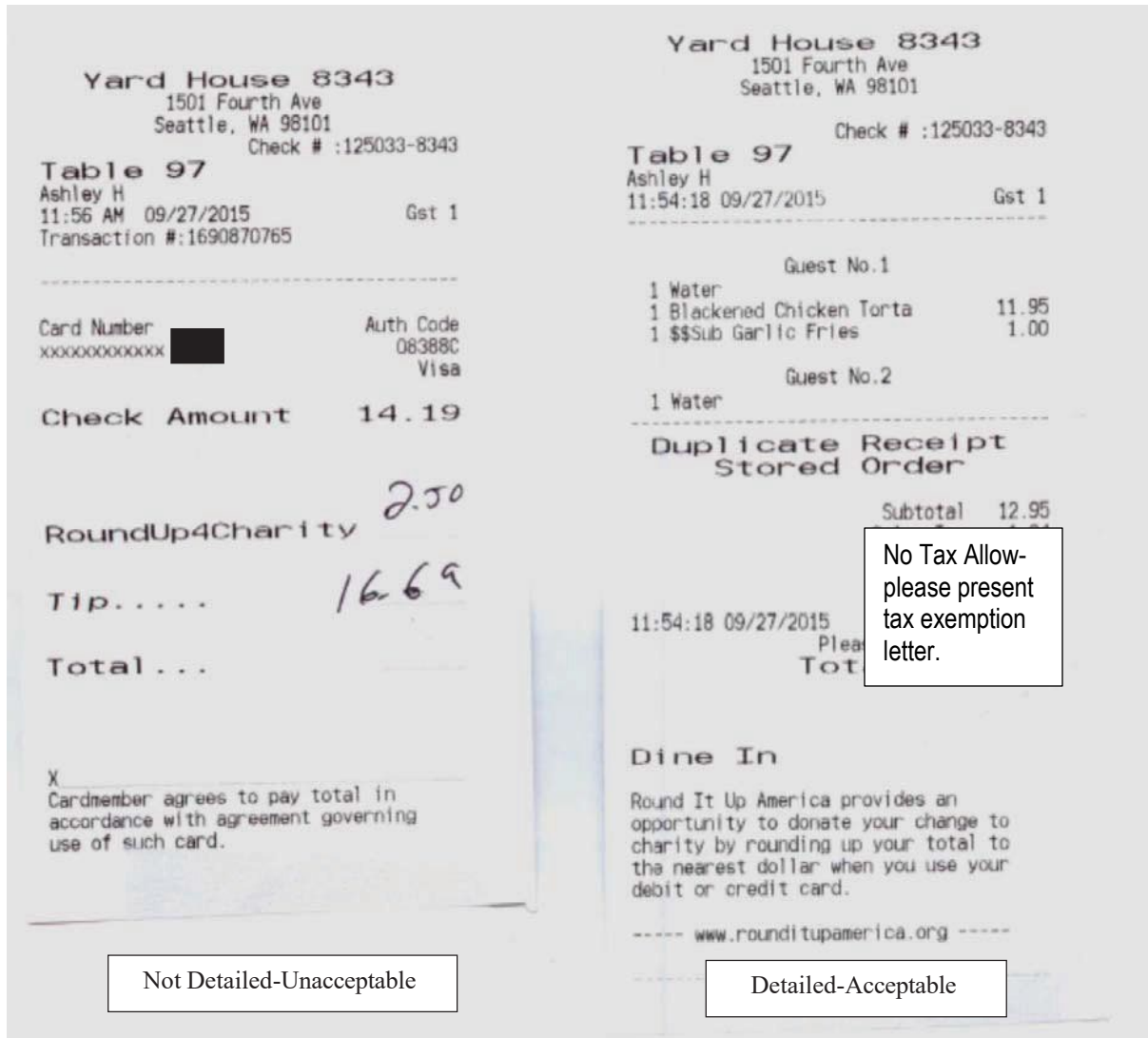
Employees must also submit documentation that lists **the names of all employees and other individuals that attended the business meal, the County business discussed at the meal, and the reason why the business meal was needed.**

When a business meal is submitted for reimbursement on the Business Expense Form, the employee must indicate which type of business meals (1, 2, or 3), as defined in the policy, is being claimed.

The County will reimburse for business meals that conform to the Policy and are approved by the Elected Official or Department Director and the County Auditor.



**Sample of receipts.** The receipt on the left is a credit card receipt which is not valid alone. Ideally, the credit card receipt will be submitted as well as the itemized receipt on the right (which is required).



**C. Other Business Expenses**

**Use of Personal Vehicle**

Employees that use their personal vehicle in the performance of their duties may be reimbursed for actual mileage driven.

The policy for the reimbursement of mileage for personal vehicle usage is located in the Travel Expense Section of the Policy.

### Employee-Related Business Expenses

There are limited instances in which employee-related business expenses will be reimbursed under the policy, as follows:

Only the following items are eligible for reimbursement under the policy:

- **Retirement gift** (e.g., plaque) and/or refreshment (e.g., sheet cake and supplies) for an employee who has **over 10** years of service with the County and is a nominal cost. Any costs above these nominal items should not be turned in for reimbursement and/or charged. Questions on cost/items to be purchased can be addressed in advance to the County Auditor/County Administrator.
- **Flowers, upon the death of an employee or employee's immediate family** – defined as a person's spouse, or child. The invoice being paid should indicate the employee's name and relationship of the person being remembered – and will be expended from the department's budget.

The following items are **not** eligible for reimbursement under the Policy:

- Gifts and/or snacks and refreshments for the **retirement** of an employee who has **less than 10** years of service with the County (or for any other employee departure).
- Gifts for employees.
- Birthday, wedding, baby shower, anniversaries or any other personal celebrations.
- Social gatherings or events.
- Any other employee-related business expense not considered as a reasonable or necessary expense for the business of the County. *This is determined by the County Auditor and/or County Administration and the decision is appealable to the Policy, Personnel and Appointments Committee.*

The above items are considered to be personal in nature and should be paid for with personal funds.

All eligible expenses in this category must be reasonable and not lavish or extravagant (as determined by the County Auditor) and be approved in advance by the Elected Official or Department Director. Care should be exercised to avoid impropriety or the appearance of impropriety. While this Policy has made every effort to address eligible and non-eligible business expenses, no set of policies or procedures can cover all events and contingencies. Questions should be directed to County Administration or the Auditor's Office in advance of items being considered for purchase if the Elected Official or Department Director are unsure of the expenditure's reimbursement.

### Office-Related Business Expenses

Office-related expenses that are not purchased through the standard purchasing process are eligible for reimbursement as business expenses. Examples include water, coffee, and small office equipment, such as microwaves or fans, if for the common use of employees and to increase workplace efficiency.

### Professional-Related Business Expenses

Professional-related business expenses are reimbursable if they benefit an employee's work for the County. Examples include dues for a professional organization, professional license fees, and other costs. All professional-related business expenses should be approved by the Elected Official or Department Director.

### Other Business Expenses

All other business expenses should follow the general guidelines outlined at the beginning of this section. To be eligible for reimbursement, business expenses must be ordinary and necessary and directly related to or associated with official County business. Business expenses must be reasonable and not lavish or extravagant (as determined by the County Auditor) and must be substantiated by adequate documentation. All business expenses incurred under this policy must also be in compliance with the Purchasing Ordinance.

## D. Eligible and Ineligible Business Expense Summary

### Eligible Business Expenses:

- Meals that meet the Policy's definition of a business meal
- Personal vehicle usage – mileage for approved overnight or daytime travel
- **Retirement gifts** (e.g., plaque) and/or refreshments (nominal cake) for an employee who has **over 10** years of service with the County
- Flowers, upon the death of an employee or employee's immediate family
- Water/coffee/tea or similar low-cost beverages of like kind, if available for all department employees
- Small office equipment, such as microwaves or fans, if for the common use of employees and to increase workplace efficiency.
- Professional membership dues, if beneficial to the employee's work for the County

### Ineligible Business Expenses:

- ⊗ Meals that don't meet the Policy's definition of a business meal
- ⊗ Gifts for employees
- ⊗ Flowers or expenditures for birthdays, weddings, baby showers, etc.
- ⊗ Social gatherings or events
- ⊗ Political-related expenses or charitable contributions
- ⊗ Membership dues for other organizations, such as Kiwanis, Rotary, etc.
- ⊗ Any other business expense not considered as reasonable or necessary – as determined by the County Auditor and/or County Administration. Such decision is appealable to the Policy, Personnel and Appointments Committee.

## E. Reimbursement for Business Expenses

Employees must complete the following steps to be reimbursed for eligible business expenses:

**Within twenty-five (25) business days** of incurring eligible business expenses, **employees must complete the Business Expense Reimbursement Form**, obtain the signature of the Elected Official or Department Director, and forward the form to the County Auditor's Office for final approval and reimbursement.

The **Business Expense Reimbursement Form** must be **completed in full** and include all of the following information: date, itemized list of all business expenses, description of business expenses, and Performance Series account coding information. A sample filled-in Business Expense Reimbursement Form is located in the appendix.

**For business meals**, employees must also submit list the names of all employees and other individuals that attended the business meal, the business discussed at the meal, and the reason why the business meal was needed. The employee must also indicate which type of business meals (Type 1, 2, or 3), as defined in the policy, is being claimed.

**Employees must also submit detailed receipts** as backup for all itemized business expenses. The receipts should be scanned into the County's ERP system for record keeping. The receipts should be listed in chronological order and should easily reconcile to the amounts listed on the Business Expense Reimbursement Form. The receipts must be submitted together with the Business Expense Reimbursement Form.

**For mileage reimbursement** for personal vehicle usage, see the Travel Expense section. Employees need to fill out the **Travel Expense Reimbursement Form** for all mileage reimbursement for personal vehicle usage.

If **receipts are lost or not available**, employees must fill out the **Lost/Unavailable Receipt Reimbursement Form** in lieu of submitting an receipt. If an employee has an excessive number of lost receipts turned in for reimbursement, the Elected Official/Department Director will be contacted.

# Appendix A

## Travel & Business Expense Forms - Blank

1. Travel / Business Expense Reimbursement Form ..... A-1
2. Travel Advance Request Form ..... A-2
3. Lost/Unavailable Receipt Form ..... A-3

**Champaign County Travel / Business Expense Reimbursement Form**

Employee Name:	Department:
Period Beginning:	Period Ending:

**MILEAGE LOG:**

Date	Departed From/Arrived At	Dept. #	Miles	Reason	Daily Total
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
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					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
Total Mileage Expenses					\$ 0.00

Mileage Reimbursement Rate:		Page 1	Total Mileage Expenses	\$ 0.00
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Travel / Business Expense Reimbursement Form A-1

### Champaign County Travel / Business Expense Reimbursement Form

Employee Name: \_\_\_\_\_  
 Period Beginning: \_\_\_\_\_

Department: \_\_\_\_\_  
 Period Ending: \_\_\_\_\_

**TRAVEL EXPENSES:**

Date	Departed From/Arrived At	Time Leaving/Arriving at Home Base *	Air, Bus, Taxi, Train, etc	Parking, Tolls, etc.	Misc. (tips, etc.)	Lodging	Breakfast	Lunch	Dinner	Incidental	Daily Total
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
<b>Total Travel Expenses:</b>			\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Total Travel Expenses</b>										\$ 0.00	

**BUSINESS EXPENSES:**

Date	Description of Business Expense	Amount
<b>Total Business Expenses</b>		\$ 0.00
<b>Total Mileage, Travel and Business Expenses</b>		\$ 0.00
<b>Less Travel Advance (enter negative)</b>		
<b>Total Due To (Owed By) Employee</b>		\$ 0.00

I hereby certify that the expenses submitted are in compliance with the Champaign County Travel and Purchasing Policies.

Employee Signature/Date: \_\_\_\_\_

Supervisor Signature/Date: \_\_\_\_\_

Notes:

\* This time is necessary to determine per diem allowances per IRS guidelines

Please attach original detailed, paid receipts for hotels, registrations, travel , business and travel expenses. If a receipt is not available please fill out and attach a lost/unavailable receipt form.

If travel is for a conference a conference schedule must be provided.

**Clear Form**

# A-2 Travel Advance Request Form

## Champaign County – Request for Advance Travel Expense

Date: \_\_\_\_\_ Department: \_\_\_\_\_

Employee Name: \_\_\_\_\_

Name of Conference or Purpose of Meeting
Location of Conference or Meeting (City / State)

Conference or Meeting Dates		Travel Dates (If Different)	
From (MM/DD/YY)	To (MM/DD/YY)	From (MM/DD/YY)	To (MM/DD/YY)

**Amounts Requested:**

Per Policy, the amount will be limited to 100% of the reasonable estimated costs for the travel for transportation, meals, and accommodations.

**Transportation Fare Estimate**

Mileage \_\_\_\_\_ miles x \$ \_\_\_\_\_ Per mile \$0  
 Mileage reimbursement for personal vehicles only

Airfare \$ \_\_\_\_\_

**Meals and Incidentals** (not to exceed maximums per meal x # of days)

Breakfast \_\_\_\_\_ x \$ \_\_\_\_\_ per diem \$0

Lunch \_\_\_\_\_ x \$ \_\_\_\_\_ per diem \$0

Dinner \_\_\_\_\_ x \$ \_\_\_\_\_ per diem \$0

Incidental \_\_\_\_\_ x \$ \_\_\_\_\_ per diem \$0

Lodging \$ \_\_\_\_\_  
 (does hotel provide breakfast?)  Yes  No

Other – Specify: \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

**Total** \$0

By signing below, I (1) Acknowledge that the requested amount is an advance payment for expenses related to attendance at the above stated function. (2) Agree to submit within 15 days from my return, a final report by completing the Champaign County Travel-Expense Form, along with all required receipts and conference schedule for authorized expenditures. In addition, I will refund any advanced funds not used. Failure to return these unexpended funds will result in the total amount of the advance being deducted from my payroll wages.

Employee Signature / Date: \_\_\_\_\_

Supervisor Approval / Date: \_\_\_\_\_



# A - 3 Lost/Unavailable Receipt Form

## Lost / Unavailable Receipt Form Champaign County

Date of Expenditure: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

Place / Location / Website: \_\_\_\_\_

Reason for Expenditure: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Reason for no receipt being obtained: \_\_\_\_\_

\_\_\_\_\_

Department: \_\_\_\_\_

**A separate form is needed for each lost / unavailable receipt.**

I, the undersigned, swear the above expense information is accurate and was incurred due to work related activities. I, the undersigned, swear that the above expenses DO NOT include any alcohol.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

This form must accompany the "Travel-Expense Form" or statement that receipts are missing from.

The Auditor's office may have additional questions on a case-by-case basis.

For any lost receipt over \$20 purchased on personal credit card please show copy of credit card statement or print from card issuers website of purchase.

# Appendix B

## Example of Completed Travel & Business Expense Forms

1. Travel / Business Expense Reimbursement Form.....B-1
2. Travel Advance Request Form .....B-2
3. Travel / Business Expense Reimbursement Form with  
Travel Advance.....B-3
4. Lost/Unavailable Receipt Form .....B-4

### Champaign County Travel / Business Expense Reimbursement Form

Employee Name: Jane Doe  
 Period Beginning: 9/1/22

Department: RPC  
 Period Ending: 9/30/22

**MILEAGE LOG:**

Date	Departed From/Arrived At	Dept. #	Miles	Reason	Daily Total
9/2/22	111 Main, Streator/123 Main, Dwight (round trip)	828	48	Client Visit	\$ 30.00
9/5/22	111 Main, Streator/57 South, Pontiac (round trip)	828	54	Client Visit	\$ 33.75
9/14/22	111 Main Steator/123 Main, Dwight (round trip)	828	48	Client Visit	\$ 30.00
9/15/22	111 Main Streator/22 South, Lostant (round trip)	828	28	Client Visit	\$ 17.50
9/20/22	111 Main, Streator/57 South, Pontiac (round trip)	828	54	Client Visit	\$ 33.75
9/26/22	111 Main, Streator/110 Hickory, Streator (round trip)	828	6	post office	\$ 3.75
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
					\$ 0.00
<b>Total Mileage Expenses</b>					<b>\$ 148.75</b>

Mileage Reimbursement Rate: .625

Total Mileage Expenses \$ 148.75

Travel / Business Expense Reimbursement Form B-1

**Champaign County Travel / Business Expense Reimbursement Form**

Employee Name: Jane Doe	Department: RPC
Period Beginning: 9/1/22	Period Ending: 9/30/22

TRAVEL EXPENSES:											
Date	Departed From/Arrived At	Time Leaving/Arriving at Home Base *	Air, Bus, Taxi, Train, etc	Parking, Tolls, etc.	Misc. (tips, etc.)	Lodging	Breakfast	Lunch	Dinner	Incidental	Daily Total
											\$ 0.00
											\$ 0.00
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<b>Total Travel Expenses:</b>			\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
										<b>Total Travel Expenses</b>	\$ 0.00

BUSINESS EXPENSES:		Amount
Date	Description of Business Expense	
9/26/22	Postage-roll of stamps	\$ 60.00
<b>Total Business Expenses</b>		\$ 60.00
<b>Total Mileage, Travel and Business Expenses</b>		\$ 208.75
<b>Less Travel Advance (enter negative)</b>		
<b>Total Due To (Owed By) Employee</b>		\$ 208.75

I hereby certify that the expenses submitted are in compliance with the Champaign County Travel and Purchasing Policies.

Employee Signature/Date: Jane Doe 10/1/22

Supervisor Signature/Date: Supervisor 10/5/22

Notes:  
 \* This time is necessary to determine per diem allowances per IRS guidelines  
 Please attach original detailed, paid receipts for hotels, registrations, travel, business and travel expenses. If a receipt is not available please fill out and attach a lost/unavailable receipt form.  
 If travel is for a conference a conference schedule must be provided.



# B - 2

## Travel Advance Request Form

### Champaign County – Request for Advance Travel Expense

Date: August 15, 2022 Department: CCSO

Employee Name: John Smith

<b>Name of Conference or Purpose of Meeting</b>				
Rapid Deployment Training				
<b>Location of Conference or Meeting (City / State)</b>				
Carlinville, Macoupin Co, IL				
<b>Conference or Meeting Dates</b>			<b>Travel Dates (if Different)</b>	
From (MM/DD/YY)	To (MM/DD/YY)		From (MM/DD/YY)	To (MM/DD/YY)
8/22/22	8/25/22		8/21/22	8/25/22

**Amounts Requested:**  
 Per Policy, the amount will be limited to 100% of the reasonable estimated costs for the travel for transportation, meals, and accommodations.

**Transportation Fare Estimate**

Mileage \_\_\_\_\_ miles x \$ \_\_\_\_\_ Per mile \$ 0  
 Mileage reimbursement for personal vehicles only

Airfare \$ \_\_\_\_\_

**Meals and Incidentals (not to exceed maximums per meal x # of days)**

Breakfast	_____	x	\$ _____	per diem	\$ <u>0</u>
Lunch	4	x	\$ 15.00	per diem	\$ <u>60</u>
Dinner	5	x	\$ 26.00	per diem	\$ <u>130</u>
Incidental	5	x	\$ 5.00	per diem	\$ <u>25</u>

**Lodging** (does hotel provide breakfast?)  Yes  No \$ 1152.60

**Other – Specify:**

Parking \_\_\_\_\_ \$ 10.00  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

**Total** \$ 1377.6

By signing below, I (1) Acknowledge that the requested amount is an advance payment for expenses related to attendance at the above stated function. (2) Agree to submit within 15 days from my return, a final report by completing the Champaign County Travel-Expense Form, along with all required receipts and conference schedule for authorized expenditures. In addition, I will refund any advanced funds not used. Failure to return these unexpended funds will result in the total amount of the advance being deducted from my payroll wages.

Employee Signature / Date: John Smith 8/15/22

Supervisor Approval / Date: Supervisor Signature 8/17/22



### Champaign County Travel / Business Expense Reimbursement Form

Employee Name: John Smith  
 Period Beginning: 8/21/2022

Department: CCSO  
 Period Ending: 8/25/22

**TRAVEL EXPENSES:**

Date	Departed From/Arrived At	Time Leaving/Arriving at Home Base *	Air, Bus, Taxi, Train, etc	Parking, Tolls, etc.	Misc. (tips, etc.)	Lodging	Breakfast	Lunch	Dinner	Incidental	Daily Total
8/21/22	Urbana/Carlinville	1:00 pm		\$ 5.00					\$ 26.00	\$ 5.00	\$ 36.00
8/22/22								\$ 15.00	\$ 26.00	\$ 5.00	\$ 46.00
8/23/22								\$ 15.00	\$ 26.00	\$ 5.00	\$ 46.00
8/24/22								\$ 15.00	\$ 26.00	\$ 5.00	\$ 46.00
8/25/22						\$ 1,152.60					\$ 1,162.60
8/25/22	Carlineville/Urbana	8:00 p.m.		\$ 5.00							\$ 5.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
											\$ 0.00
<b>Total Travel Expenses:</b>			\$ 0.00	\$ 20.00	\$ 0.00	\$ 1,152.60	\$ 0.00	\$ 60.00	\$ 130.00	\$ 25.00	\$ 1,387.60
										<b>Total Travel Expenses</b>	\$ 1,387.60

**BUSINESS EXPENSES:**

Date	Description of Business Expense	Amount
<b>Total Business Expenses</b>		\$ 0.00
<b>Total Mileage, Travel and Business Expenses</b>		\$ 1,387.60
<b>Less Travel Advance (enter negative)</b>		(\$ 1,377.60)
<b>Total Due To (Owed By) Employee</b>		\$ 10.00

I hereby certify that the expenses submitted are in compliance with the Champaign County Travel and Purchasing Policies.

Employee Signature/Date: John Smith 9/1/22

Supervisor Signature/Date: Supervisor Signature 9/5/22

Notes:

\* This time is necessary to determine per diem allowances per IRS guidelines  
 Please attach original detailed, paid receipts for hotels, registrations, travel, business and travel expenses. If a receipt is not available please fill out and attach a lost/unavailable receipt form.  
 If travel is for a conference a conference schedule must be provided.

**Clear Form**

# B - 4 Lost/Unavailable Receipt Form

## Lost / Unavailable Receipt Form Champaign County

Date of Expenditure: 10/15/22 Amount: \$ 12.37

Place / Location / Website: Walmart

Reason for Expenditure: needed batteries while off-site

\_\_\_\_\_

Reason for no receipt being obtained: lost

\_\_\_\_\_

Department: Auditor

**A separate form is needed for each lost / unavailable receipt.**

I, the undersigned, swear the above expense information is accurate and was incurred due to work related activities. I, the undersigned, swear that the above expenses DO NOT include any alcohol.

Signature: Jane Doe

Date: 10/18/22

This form must accompany the "Travel-Expense Form" or statement that receipts are missing from.

The Auditor's office may have additional questions on a case-by-case basis.

For any lost receipt over \$20 purchased on personal credit card please show copy of credit card statement or print from card issuers website of purchase.



**INTERGOVERNMENTAL AGREEMENT  
JAG PROGRAM**

**(City of Champaign, City of Urbana, and Champaign County)**

THIS AGREEMENT is made and entered by and among the City of Champaign, an Illinois Municipal Corporation ("City of Champaign"), City of Urbana, an Illinois Municipal Corporation ("Urbana"), and Champaign County, an Illinois Unit of Local Government ("Champaign County"), (herein after collectively referred to as "the parties"), effective on the last date signed by a party hereto.

WHEREAS, Section 10 of Article VII of the Illinois Constitution of 1970 and the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.* enables the parties to enter into agreements among themselves and provide authority for intergovernmental cooperation; and

WHEREAS, The Edward Byrne Memorial Justice Assistance Grant Program (JAG) is a partnership among federal, state, and local governments to create safer communities by improving the functioning of the criminal justice system; and

WHEREAS, the City of Champaign and Champaign County desire to apply for JAG funds to fund individual projects in the City of Champaign and Champaign County. The City of Urbana has declined to participate.

NOW, THEREFORE, the parties agree as follows:

**Section 1. The Funds.** The parties acknowledge, as of the date of this Agreement, the total anticipated grant available to all parties is SEVENTY-FIVE THOUSAND EIGHT HUNDRED DOLLARS (\$75,800.00).

**Section 2. Grant Disposition.** Proceeds from the grant shall be distributed by the City of Champaign to the City of Urbana and Champaign County for funding individual local projects fitting into the JAG guidelines, in the amounts set forth in Exhibit A.

**Section 3. Lead Agency.** The City of Champaign is hereby designated the Lead Agency for this Agreement. Responsibilities shall include leading the application process for the JAG funds, accepting any and all funds awarded through the JAG program, establishing a trust fund in which to deposit the funds received through the JAG program, and preparing required reports.

**Section 4. Representative; Information Requirements.** The City of Champaign shall designate one representative to fulfill the requirements of this Agreement. The representative shall exercise due diligence in providing any and all information necessary or convenient for the performance of the duties required by City of Champaign in Section 3 above, including submitting the JAG application and preparation of performance measures and program assessment data.

**Section 5. Fund Restriction.** The parties agree that no funds will be used directly or indirectly for security enhancements or equipment to nongovernmental entities not engaged in criminal justice or public safety, and that the funds will not supplant existing budgeted funds.

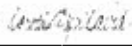
**Section 6. Liability.** Nothing in the performance of this Agreement shall impose any liability for claims against any party other than claims for which liability may be imposed by the Illinois Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 *et seq.* Each party to this Agreement shall be responsible for its own actions in providing services under this Agreement and shall not be liable for any civil liability that may arise from the furnishing of the services by the other party. The parties to this Agreement do not intend for any third party to obtain any rights by virtue of this Agreement.

**Section 7. Amendments.** Amendments to this Agreement shall be made in writing and signed by all parties. In the event the amount of funds received is different from the amount set forth in Section 1, the parties shall exercise principles of good faith and fair dealing to amend Exhibit A in a manner consistent with the principles of this Agreement and in accordance with all JAG program requirements. Such amendments may be entered into by the chief administrative officers of City of Champaign, Urbana, and Champaign County.

**Section 8. Signatures.** This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original. Facsimile, pdf, or other digital signature (e.g. Docusign) shall be deemed to have the same legal effect as an original ink signature.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the date and year indicated herein.

CITY OF CHAMPAIGN

By: 

Date: 10/12/2022

APPROVED AS TO FORM:

Thomas Yu  
City Attorney      CB 2022- 162

CHAMPAIGN COUNTY

By: \_\_\_\_\_

Date: \_\_\_\_\_

APPROVED AS TO FORM:

  
State's Attorney

CITY OF URBANA

By: \_\_\_\_\_

Date: \_\_\_\_\_

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney

**EXHIBIT A**  
**(City of Champaign and Champaign County)**

**JAG AWARD DISPOSITION**

The 2022 JAG funds will be distributed to the Champaign Police Department to fund individual projects meeting the guidelines of the JAG grant.

Champaign Police Department	\$58,703.94
Urbana Police Department	\$12,548.06
Champaign County Sheriff's Office	\$ 4,548.00
<b>TOTAL</b>	<b>\$75,800.00</b>

**ORDINANCE NO.**

**FY2023 ANNUAL TAX LEVY ORDINANCE CHAMPAIGN COUNTY, ILLINOIS**

**WHEREAS** we the County Board of Champaign County, Illinois, have determined that for County purposes, it will be necessary to levy a tax in the total amount of \$40,977,641 on the real property and railroad property, in Champaign County, Illinois, for raising of monies for the several objects and purposes specified in the FY2023 Annual Budget and Appropriation Ordinance,

**NOW, THEREFORE, BE IT ORDAINED** that there is hereby levied a tax in the amount of \$16,609,524 for the County General Corporate purposes;

**BE IT FURTHER ORDAINED** that there is hereby levied a tax in the amount of \$2,719,558 for the purpose of acquiring insurance against any loss or liability which may be imposed upon the County, in accordance with 745 ILCS 10/9-107, said \$2,719,558 is exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$3,169,214 as the County Highway Tax, as provided in the Illinois Highway Code, being for the purpose of improving, repairing, maintaining, constructing, and reconstructing highways in this county required to be repaired, maintained, and constructed by the County in accordance with 605 ILCS 5/5-601, said sum raised to be placed in a separate fund known as the County Highway Fund, which \$3,169,214 is exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$1,589,543 as provided in the Illinois Highway Code, for the County Bridge Fund for expenditures payable from the County Bridge Fund and for the purpose of constructing and repairing bridges, culverts, drainage structures or grade separations, including approaches thereto, on public roads in the County, required to be so constructed and repaired by the County under the Illinois Highway Code, in accordance with 605 ILCS 5/5-602, said sum of \$1,589,543 being exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$5,913,892 for the purpose of providing community mental health facilities and services in Champaign County, pursuant to an election held November 7, 1972, authorizing a levy of a tax not to exceed 10 percent of the full assessed valuation, and amendments to the Community Mental Health Act, 405 ILCS 20/4, authorizing an increase to the maximum levy of tax not to exceed .15 percent of the full assessed valuation, said sum shall be placed into a special fund in the Champaign County Treasury to be designated as the "Community Mental Health Fund" and shall be used only for the purpose specified in the Illinois Compiled Statutes; said sum of \$5,913,892 is exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$2,038,245 in accordance with an act entitled Illinois Municipal Retirement Fund Act, as amended, 40 ILCS 5/7-171, and being for the purpose of making county contributions to said Illinois Municipal Retirement Fund as required by law, said \$2,038,245 being exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$2,009,143 for the purpose of participation in the Federal Social Security Insurance Program and Federal Medicare Program, in accordance with 40 ILCS 5/21-110 to 5/21-110.1, said \$2,009,143 is exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$128,348 for the purpose of providing funds to pay expenses in the construction and maintenance of highways in the federal aid network or

County highway network in accordance with 605 ILCS 5/5-603, and said sum of \$128,348 shall be placed in a separate fund known as the Matching Fund and is exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$442,000 for the purpose of the County’s share of the Cooperative Extension service programs, in accordance with 505 ILCS 45/8, said \$442,000 is exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$1,500,687 for the purpose of the County Health Fund in accordance with 70 ILCS 905/15 and 55 ILCS 5/5-25010 to 5-25011, said \$1,500,687 shall be held in a separate fund known as the County Health Fund and is exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that there is hereby levied a tax, in the amount of \$4,857,487 for the purpose of providing facilities or services for the benefit of residents in Champaign County who are cognitively challenged or under a developmental disability and who are not eligible to participate in any such program conducted under Article 14 of the School Code, pursuant to an election held November 2, 2004, authorizing a levy of a tax not to exceed .10 percent of the full assessed valuation, said sum shall be placed into a special fund in the Champaign County Treasury to be designated as the “Fund for Persons With a Developmental Disability” and shall be used only for the purpose specified in 55 ILCS 105; said sum of \$4,857,487 is exclusive of and in addition to those sums heretofore levied; and

**BE IT FURTHER ORDAINED** that the sums heretofore levied in the total amount of \$40,977,641 be raised by taxation upon property in this County and the County Clerk of Champaign County is hereby ordered to compute and extend upon the proper books of the County Collector for the said year, the sums heretofore levied for so much thereof as will not in the aggregate exceed the limit established by law on the assessed valuation as equalized for the year 2022.

**PRESENTED** in accordance with 35 ILCS 200/18-10 at the September 2022 session.

**PRESENTED, PASSED, APPROVED and RECORDED** by the County Board of Champaign County, Illinois, this 17<sup>th</sup> day of November, A.D. 2022.

\_\_\_\_\_  
Kyle Patterson, Chair  
Champaign County Board

\_\_\_ **AYE** \_\_\_ **NAY** \_\_\_ **ABSENT**

Recorded  
& Attest: \_\_\_\_\_  
Aaron Ammons, County Clerk  
And ex-officio Clerk of the Champaign  
County Board  
Date: \_\_\_\_\_

Approved:  
\_\_\_\_\_  
Darlene A. Kloeppel, County Executive  
Date: \_\_\_\_\_

**TRUTH IN TAXATION  
CERTIFICATE OF COMPLIANCE**

I, the undersigned, hereby certify that I am the presiding officer of Champaign County, Illinois, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 18-60 through 18-85 of the "Truth in Taxation" law.

Check One of the Choices Below

1) The taxing district published a notice in the newspaper and conducted a hearing meeting the requirements of the Truth in Taxation Law.

2) The taxing district's aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and a hearing were not necessary.

3) The proposed aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a hearing was not held. The adopted aggregate tax levy exceeded 5% of the prior year's extension and a notice was published within 15 days of its adoption in accordance with the Truth in Taxation Law.

4) The adopted levy exceeded the amount stated in the published notice. A second notice was published within 15 days of the adoption in accordance with the Truth in Taxation Law.

This certificate applies to the RY2022 levy.

Date \_\_\_\_\_

Presiding Officer \_\_\_\_\_

Darlene A. Kloeppe  
County Executive

## **ORDINANCE NO. 2022-**

### **FY2023 ANNUAL BUDGET AND APPROPRIATION ORDINANCE**

**WHEREAS**, the Finance Committee of the Whole of the County Board of Champaign County, Illinois, has considered and determined the amounts of monies estimated and deemed necessary expenses to be incurred by and against the County of Champaign, State of Illinois, within and for the fiscal year beginning January 1, 2023 and ending December 31, 2023, and has further proposed County expenditures in the attached recommended Budget; and

**WHEREAS**, pursuant to 55 ILCS 5/6-1002, the recommended Budget includes the following:

- a. A statement of the receipts and payments and a statement of the revenues and expenditures of the fiscal year last ended.
- b. A statement of all monies in the county treasury or in any funds thereof, unexpended at the termination of the fiscal year last ended, of all amounts due or accruing to such county, and of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year.
- c. Estimates of all probable income for the current fiscal year and for the ensuing fiscal year covered by the budget, specifying separately for each of said years the estimated income from taxes, from fees, and from all other sources. The estimated income from fees shall indicate both the estimated total receipts from fees by county fee officers and the estimated net receipts from fees to be paid into the county treasury.
- d. A detailed statement showing estimates of expenditures for the current fiscal year, revised to the date of such estimate, and, separately, the proposed expenditures for the ensuing fiscal year for which the budget is prepared. Said revised estimates and proposed expenditures shall show the amounts for current expenses and capital outlay, shall specify the several objects and purposes of each item of current expenses, and shall include for each of said years all floating indebtedness as of the beginning of the year, the amount of funded debt maturing during the year, the interest accruing on both floating and funded debt, and all charges fixed or imposed upon counties by law.
- e. A schedule of proposed appropriations itemized as provided for proposed expenditures included in the schedule prepared in accordance with the provisions of paragraph (d) hereof, as approved by the county board.

**WHEREAS**, the level of appropriation for each fund and department is defined by the amount as listed with the following exceptions: the legal level of control in all departments (except the Regional Planning Commission) is by category, Personnel and Non-Personnel, for each department or group of departments within the same fund and headed by the same administrator. Transfers between any line items in the Personnel category and transfers between any line items in the Non-Personnel category, in the same department or group of departments headed by the same administrator within the same fund, may be made with the approval of the signing authority for the fund/department. Transfers between the Personnel and Non-Personnel categories, as well as transfers between different departments headed by different administrators may be made only with the approval of a 2/3 vote of the full County Board; and

**WHEREAS**, the Regional Planning Commission's legal level of budgetary control is by fund. Transfers between any line items in the same department or group of departments within the same fund may be made with the approval of the signing authority for the fund/department;

**NOW, THEREFORE, BE IT ORDAINED** by the Champaign County Board that the attached recommended Budget is hereby adopted as the Annual Budget and Appropriation Ordinance of Champaign County for the fiscal year beginning January 1, 2023 and ending December 31, 2023. The full budget is available on the County website at the following link <http://www.co.champaign.il.us/CountyBoard/Budget.php>.

**PRESENTED** by the County Board of Champaign County, Illinois, at the recessed October, A.D. 2022 session.

**PRESENTED, PASSED, APPROVED, AND RECORDED** by the County Board of Champaign County, Illinois, this 17<sup>th</sup> day of November, A.D. 2022.

\_\_\_\_\_  
Kyle Patterson, Chair  
Champaign County Board

**AYES**

---

**NAYS**

---

**ABSENT**

---

Recorded  
& Attest: \_\_\_\_\_  
Aaron Ammons, County Clerk  
And ex-officio Clerk of the Champaign  
County Board  
Date: \_\_\_\_\_

Approved:  
\_\_\_\_\_  
Darlene A. Kloeppel, County Executive  
Date: \_\_\_\_\_



## Budget Summary - All Funds

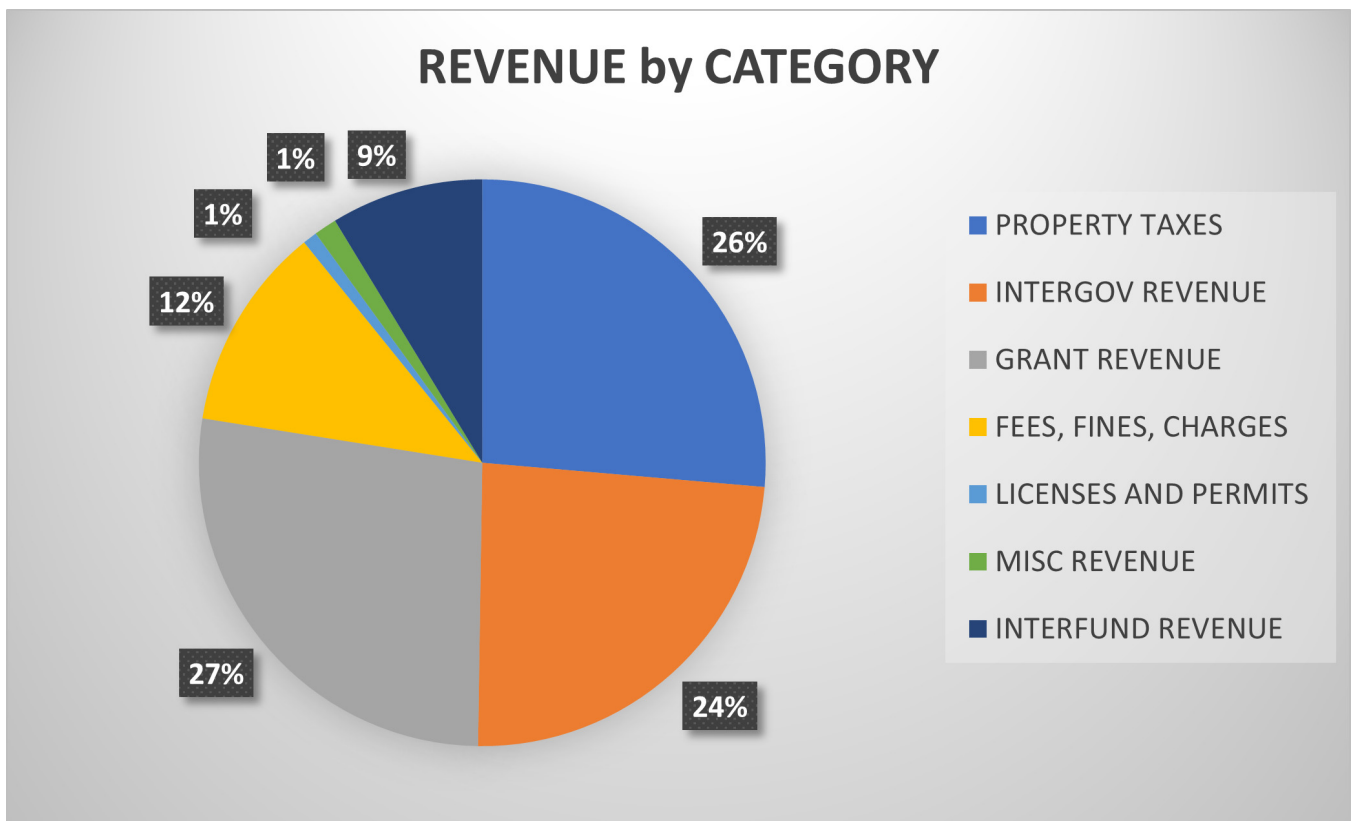
The Champaign County budget is prepared in conjunction with the County's elected officials and department heads and submitted to the County Board for its approval. The County Board received and placed the budget on file for public review in October, with final approval scheduled for November 17, 2022. The FY2023 budget is a balanced budget per Champaign County's [Financial Policies](#), with a \$69 million draw on fund balances. A budget is balanced when total appropriations do not exceed total revenues and appropriated fund balance within an individual fund. The significant draw on fund balances is largely associated with utilizing reserves in three funds as explained below.

- ◆ Motor Fuel Tax (MFT) – The County has been utilizing IDOT REBUID grant funding over the past few years allowing the MFT fund balance to build. In FY2023 a \$4.1 million draw on reserves is budgeted for planned road projects.

- ◆ American Rescue Plan Act (ARPA) – The second tranche of federal funding was received in FY2022, \$20.4 million. The County is budgeting to spend the majority of its remaining ARPA funding in FY2023, \$22.1 million, reserving approximately \$900,000 for future fiscal years.
- ◆ Capital Asset Replacement Fund (CARF) – Bond proceeds to be received in FY2022 for two major facility projects scheduled in FY2023, County Plaza renovation and jail consolidation, make up the majority of the \$40 million draw on fund balance within this fund.

### Revenue Summary

Revenue decreases \$18.6 million, -10.6%, compared to the original FY2022 Budget. The largest impact to FY2023 revenues is a decrease in grant funding predominantly due to the County having received its last tranche of ARPA funding in FY2022.



Revenue	2021 Actual	2022 Budget	2023 Budget	\$ Variance	% Variance
Property Taxes	\$37,314,179	\$38,797,616	\$41,500,366	\$2,702,750	7.0%
Intergovernmental Revenue	\$35,078,781	\$32,562,599	\$37,582,394	\$5,019,795	15.4%
Grants	\$65,413,305	\$67,146,808	\$42,915,539	(\$24,231,269)	(36.1%)
Fees, Fines, Charges	\$18,338,344	\$11,606,710	\$18,365,302	6,758,592	58.2%
Licenses and Permits	\$3,010,000	\$2,311,006	\$1,300,909	(\$1,010,097)	(43.7%)
Miscellaneous	\$3,626,306	\$9,553,580	\$2,041,811	(7,511,769)	(78.6%)
Interfund Revenue	\$9,183,467	\$14,065,393	\$13,694,098	(\$371,295)	(2.6%)
<b>Total</b>	<b>\$171,964,382</b>	<b>\$176,043,712</b>	<b>\$157,400,419</b>	<b>(\$18,643,293)</b>	<b>(10.6%)</b>

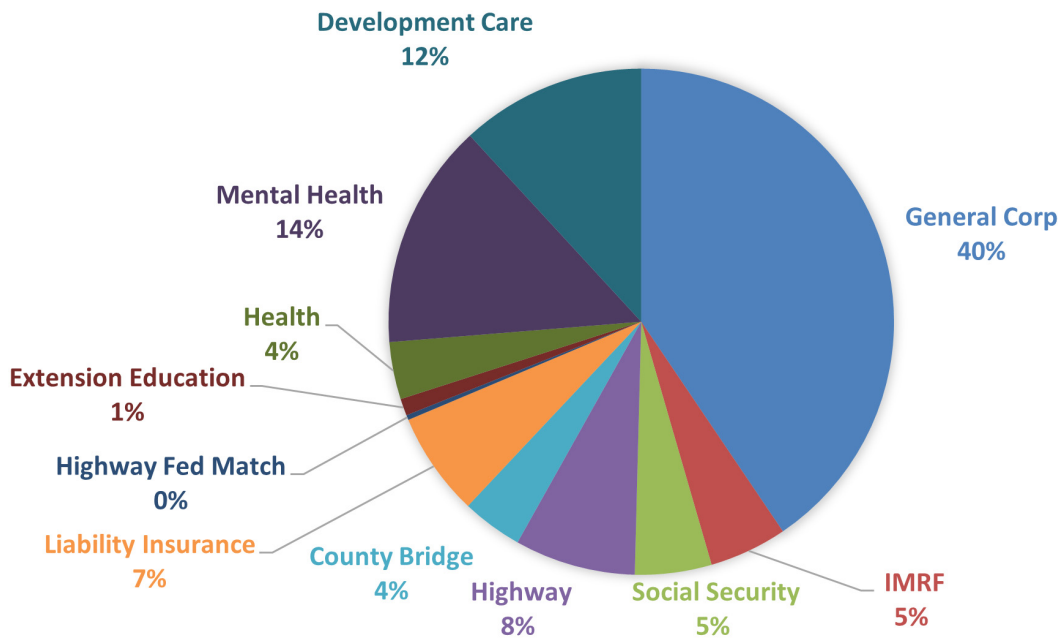
**Property Taxes**

Property taxes are the County’s most stable revenue source and support numerous county operations with the largest portions of the levy going to the General Corporate, Mental Health and Developmental Care funds. This revenue category is also comprised of payment in lieu of taxes and delinquent taxes interest. The Property Tax Extension Limitation Law (PTELL) allows for annual inflationary increases which are limited by the lessor of 5% or the Consumer Price Index (CPI). The

CPI used to compute the 2022 extensions (for taxes payable in 2023) is 5%. The proposed FY2023 property tax levy, \$41 million, represents a \$3 million or 7.8% increase over the FY2022 extension, and captures \$128 million in new growth revenue added to the EAV.

The following chart shows the breakdown of the property tax levy by fund.

**FY2023 ESTIMATED LEVY BY FUND**



**Intergovernmental Revenue**

Revenue in this category primarily originates from sales, income, personal property replacement, motor fuel taxes, and state reimbursement. Level the Playing Field legislation effective January 1, 2021, imposed both state and local sales taxes where a product is

delivered, and with the volume of internet sales resulted in increased revenue beginning in FY2021 continuing through FY2023. The County’s sales and use tax revenues, excluding motor fuel taxes, are described in the following table with the quarter-cent tax representing the largest source of sales tax revenue.

Tax	% State Shared Revenue	Description
Sales Tax	6.6%	Includes both One-cent and County Cannabis sales tax. One-cent: Collected on general merchandise and qualifying food, drug and medical appliances purchased in the unincorporated area.  County Cannabis: Imposed on persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, at retail locations in the County on the gross receipts from these sales (3.75% of the gross receipts in unincorporated areas and 3.00% of the gross receipts in a municipality in Champaign County).
Quarter-Cent	19.9%	Collected on general merchandise and qualifying food, drug and medical appliances purchased anywhere in Champaign County.
Use	3.3%	Imposed on the privilege of using, in the State of Illinois, any item of tangible personal property that is purchased anywhere at retail. This revenue source is collected by the State and distributed on a per capita basis.
Public Safety	17.6%	Collected on general merchandise purchased anywhere in Champaign County excluding qualifying food, drug, and medical appliances, and titled or registered personal property (i.e., vehicles, boats, trailers, motorcycles).

According to the Illinois Department of Revenue the top-ten contributors to the County's one-cent sales tax revenues for FY2021 are listed below in no particular order.

- ◆ Richards Building Supply
- ◆ Illini FS
- ◆ Prairie Gardens Inc.
- ◆ Country Arbors Nursery Inc.
- ◆ Road Ranger LLC
- ◆ Pilot Travel Centers LLC
- ◆ DCC Propane LLC
- ◆ CIT Trucks LLC
- ◆ Amazon.com Services LLC (4216-0952)
- ◆ Amazon.com Services LLC (4345-8998)

Income tax is calculated based on population and accounts for 12% of total intergovernmental revenues in FY2023, with Motor Fuel Tax and Personal Property Replacement Taxes representing 9% and 8% respectively.

**Grants**

The County's federal and state grant revenue predominantly supports the Early Childhood Fund, Workforce Development and Regional Planning Commission (RPC). In FY2023, federal and state grants account for 90% of the overall RPC budget and include more than 150 grants in eight program areas with funding increases in energy assistance and housing stability funding.

Of the \$43 million in grant revenue budgeted in FY2023, \$26 million is for RPC programs and \$12.7 million is for Early Childhood programs, in total 91% of Champaign County's total grant funding.

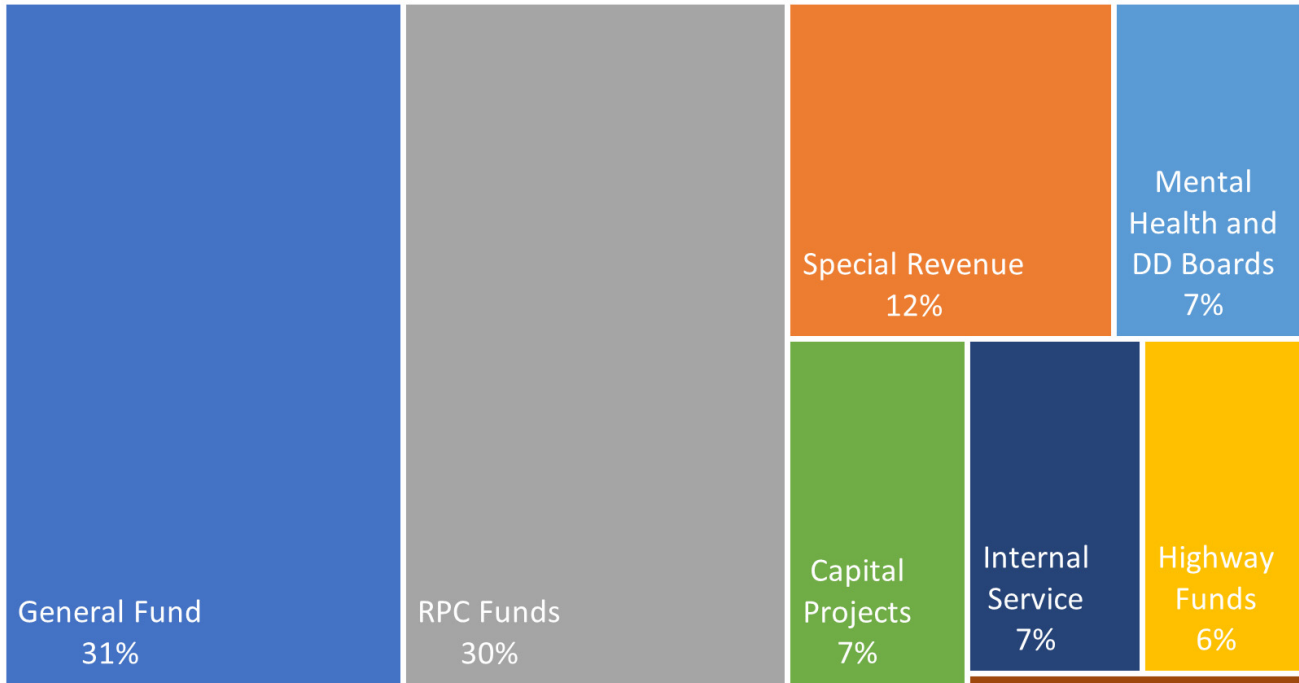
**Fees, Fines and Charges**

The increase in this category is substantially related to budgeting for internal funds reimbursement for health insurance being recategorized from 'other miscellaneous revenue' to 'charges for services.'

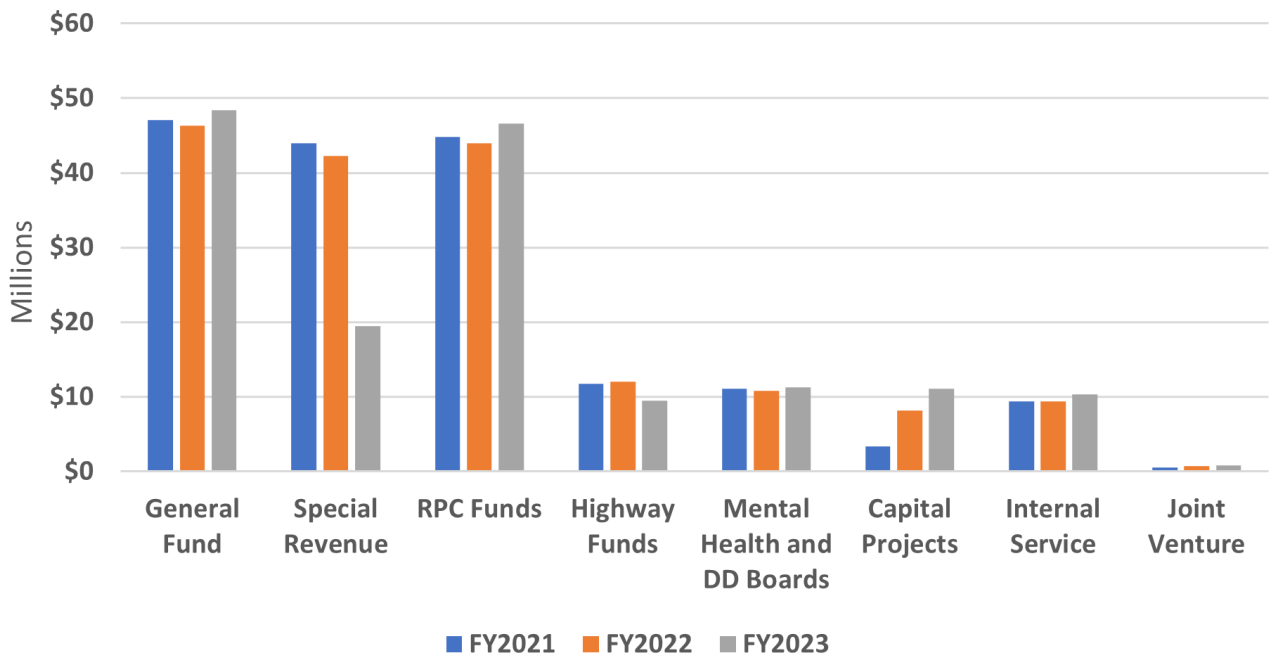
**Miscellaneous Revenue**

See the above explanation, which is the reason for the nearly identical decrease in this revenue category.

### Revenue by Fund Type



### Revenue by Fund Type (in Millions)

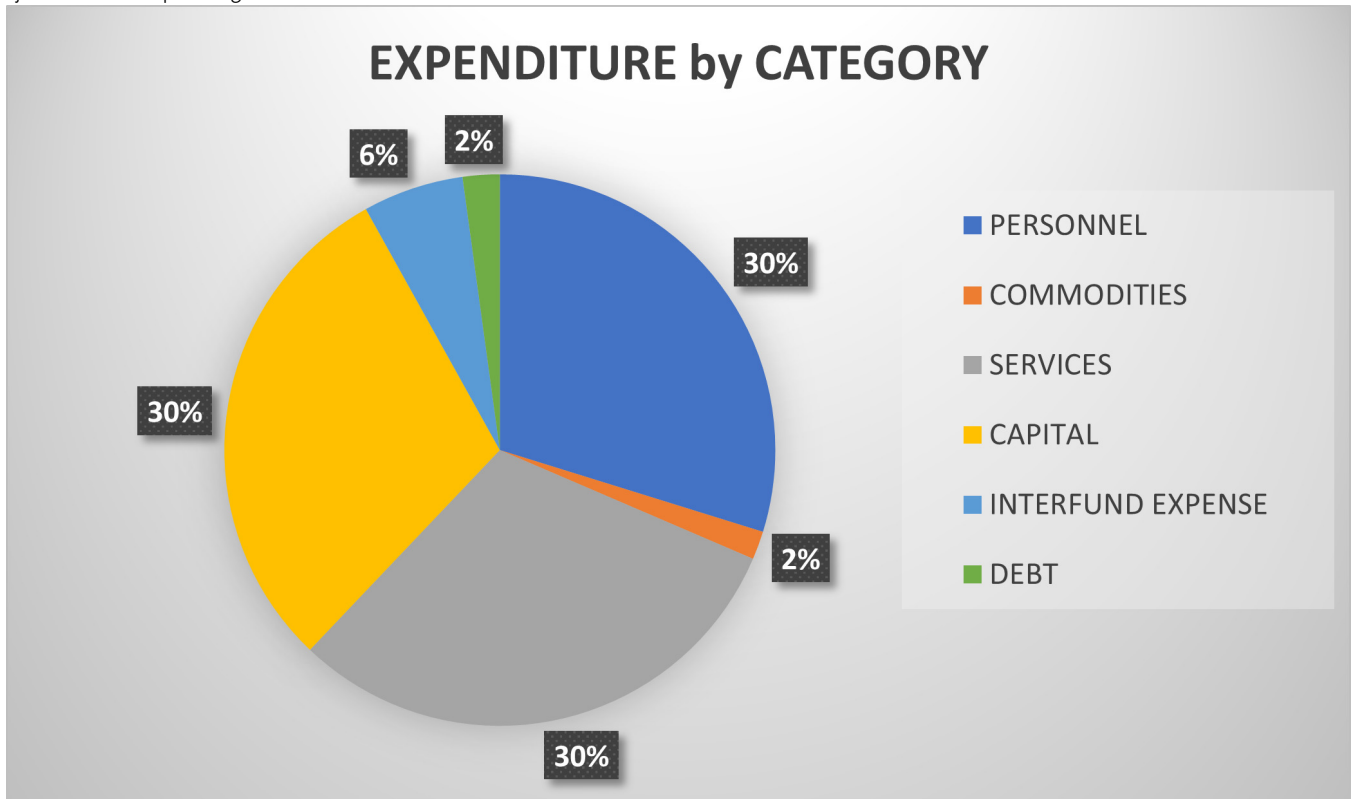


The County received \$41 in ARPA funding split over fiscal years 2021 and 2022, and the significant revenue decline in the special revenue funds in FY2023 reflects the discontinuation of that funding.

### Expenditure Summary

Expenditure increases \$46 million, 25.5%, compared to the original FY2022 Budget. The largest impact to FY2023 expenditures is an increase in capital for two major facility projects, County Plaza renovation and jail consolidation. Bids for the projects will be awarded at the end of FY2022. The FY2023 budget includes estimates for the projects and corresponding debt service.

- ◆ County Plaza – \$19,641,130
- ◆ Jail Consolidation – \$23,663,700



Expenditure	FY2021 Actual	FY2022 Budget	FY2023 Budget	\$ Variance	% Variance
Personnel	\$61,784,840	\$69,868,432	\$67,459,514	(\$2,408,918)	(3.4%)
Commodities	\$4,429,809	\$4,508,960	\$3,755,741	(\$753,220)	(16.7%)
Services	\$52,615,853	\$72,595,189	\$69,400,720	(\$3,194,469)	(4.4%)
Capital	\$5,833,751	\$18,141,257	\$67,506,335	\$49,365,078	272.1%
Interfund Expense	\$6,809,353	\$12,717,933	\$13,394,537	\$676,604	5.3%
Debt	\$2,589,311	\$2,635,558	\$4,907,172	\$2,271,614	86.2%
<b>Total</b>	<b>\$134,062,918</b>	<b>\$180,467,329</b>	<b>\$226,424,019</b>	<b>\$45,956,690</b>	<b>25.5%</b>

#### Personnel

Personnel costs represent 30% of the total FY2023 budget. This is a lower percentage than historical budgets largely due to the increase in capital expenditures in the budget. Personnel costs include salaries and wages, worker’s compensation insurance expenses, health and life insurance benefits, social security expenses and IMRF pension benefits. In FY2023 the total personnel expenditure budget decreases \$2.4 million compared to the original FY2022 budget. Although there are increased personnel costs within most operating budgets as a result

of employee wage increases, the net reduction in personnel costs is mostly attributed to budgeting process changes implemented with the ERP. The County’s IMRF and Social Security benefits for non-General funds were historically paid directly from the IMRF and Social Security funds, with a subsequent billing to other funds, resulting in double-counting. Through the ERP, the County is now processing payments for those benefits directly to the general ledger lines for each fund. The personnel budget also decreases by \$750,000 in FY2023 due to ARPA hazard/premium pay which is not carried forward.

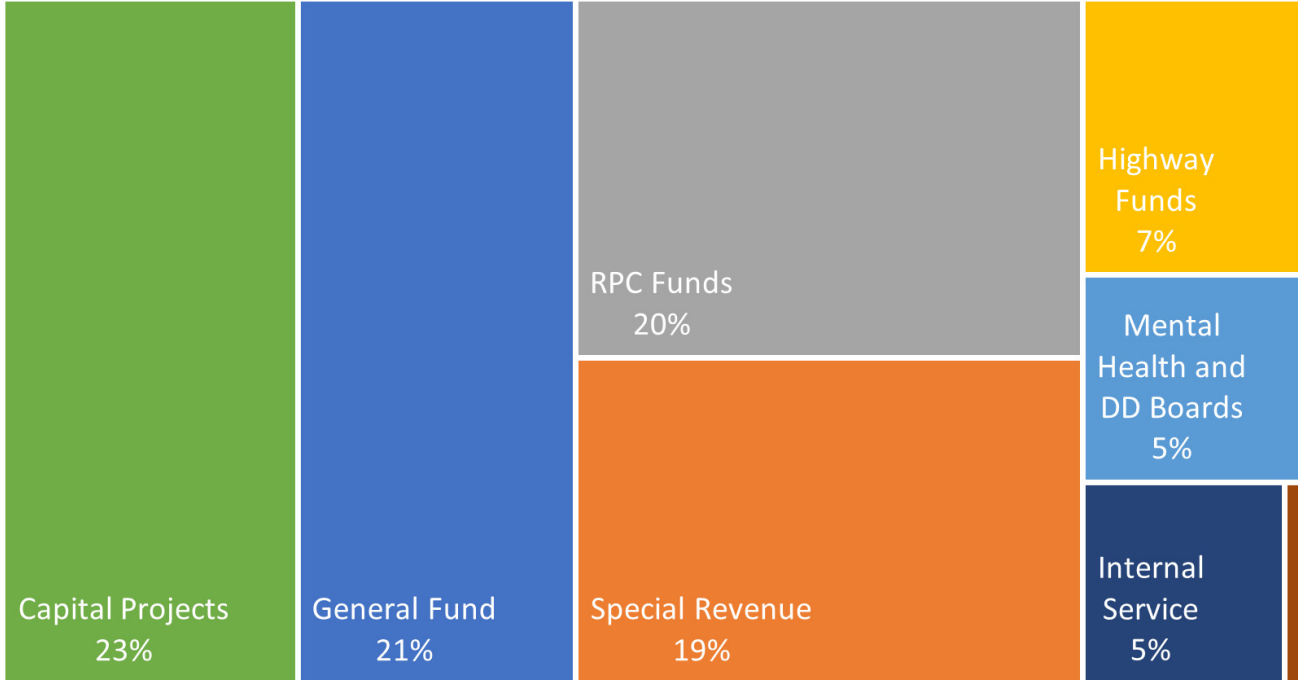
**Services**

Total service costs decrease by \$3.2 million in FY2023. Although there are increases in services costs within some funds such as the General Fund for housing inmates out of County, the total budget for services decreases predominantly due to a reduction in appropriation for Architect/Engineering fees budgeted for County projects in FY2022, and professional services budgeted within the ARPA fund.

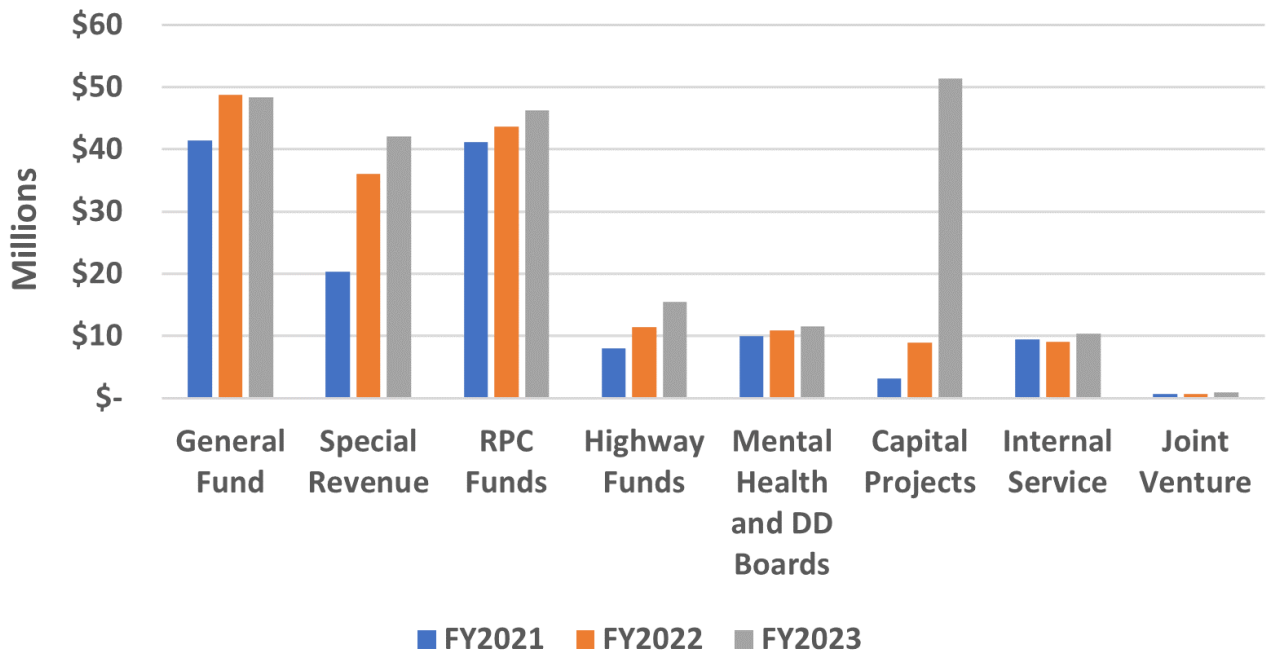
**Debt**

The issuance of new debt at the end of FY2022 for the County Plaza and jail consolidation projects, increases the County's total semi-annual debt services payments in FY2023.

**Expenditure by Fund Type**



### Expenditure by Fund Type (in Millions)



Increases in special revenue funds in FY2022 and FY2023 are attributed to appropriating the County's \$41 million in ARPA funding. The significant increase in capital projects is reflective of the two major facility projects planned in FY2023.

**ORDINANCE NO. \_\_\_\_\_**

ORDINANCE authorizing the issuance of not to exceed \$20,000,000 of General Obligation Bonds (Public Safety Sales Tax Alternate Revenue Source) of the County for the purpose of consolidating the County's jail facilities by constructing and equipping an addition attached to the existing satellite jail, providing for the pledge of certain revenues to the payment of principal and interest on the bonds and for the levy of property taxes sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment, and providing for the sale of the bonds to the purchaser thereof.

\* \* \*

WHEREAS, The County of Champaign, Illinois (the "*County*"), is a duly organized and existing unit of local government created and existing under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Counties Code of the State of Illinois, as amended (the "*Counties Code*"); and

WHEREAS, the County Board of the County (the "*Board*") has determined that it is necessary and desirable to consolidate the County's jail facilities by constructing and equipping an addition attached to the existing satellite jail (the "*Project*"); and

WHEREAS, the Project constitutes a "public safety purpose" within the meaning of Section 5-1006.5 of the Counties Code and a lawful corporate purpose within the meaning of the Local Government Debt Reform Act of the State of Illinois, as amended (the "*Act*"); and

WHEREAS, for the purpose of financing the Project and in accordance with the provisions of the Act, the Board, on the 22nd day of September, 2022, adopted an ordinance (the "*Authorizing Ordinance*") authorizing the issuance of alternate bonds, being general obligation bonds payable (a) together with the County's outstanding General Obligation (Public Safety Sales Tax Alternate Revenue Source) Bonds, Series 1999 (the "*1999 Bonds*"), General Obligation Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2014 (the "*2014 Bonds*"), and General Obligation Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2016 (the "*2016 Bonds*" and together with the 1999 Bonds and the 2014 Bonds, the "*Prior Parity*



*Bonds*”), from receipts from the special county retailers’ occupation tax for public safety and the related service occupation tax under 55 ILCS 5/5-1006.5, including any replacement, successor or substitute taxes (the “*Pledged Revenues*”), and (b) from ad valorem taxes levied against all of the taxable property in the County without limitation as to rate or amount (as herein more fully defined, the “*Pledged Taxes*”), as provided by the Act, to the amount of \$20,000,000, and that the Board hereby determines to issue not to exceed \$20,000,000 of the bonds so authorized at this time (the “*Bonds*”); and

WHEREAS, the ordinance authorizing the issuance of the 1999 Bonds permits the issuance of additional alternate bonds on a parity with said bonds provided that the Pledged Revenues are sufficient to provide for or pay all of the following (i) debt service on all Outstanding (as hereinafter defined) bonds payable from Pledged Revenues computed immediately after the issuance of any proposed parity bonds, (ii) all amounts required to meet any fund or account requirements with respect to such Outstanding bonds, (iii) other contractual or tort liability obligations then due and payable, if any, and (iv) an additional amount not less than 0.25 times debt service (as provided in Section 15 of the Act) on such alternate bonds as shall remain Outstanding bonds after the issuance of the proposed parity bonds; and

WHEREAS, as used herein “Outstanding” means any bond which is outstanding and unpaid; *provided, however,* such term shall not include bonds (i) which have matured and for which moneys are on deposit with proper paying agents, or are otherwise properly available, sufficient to pay all principal and interest thereof, or (ii) the provision for payment of which has been made by the County by the deposit in an irrevocable trust or escrow of funds or direct, full faith and credit obligations of the United States of America or obligations guaranteed by the United States Government, the principal and interest of which will be sufficient to pay at maturity or as called for redemption all the principal of and interest and applicable premium on such bonds; and

WHEREAS, the ordinances authorizing the issuance of 2014 Bonds and the 2016 Bonds permit the issuance of additional alternate bonds payable from the Pledged Revenues which share ratably and equally in the Pledged Revenues with the Outstanding 2014 Bonds and the Outstanding 2016 Bonds, provided that no additional alternate bonds shall be issued except in accordance with the provisions of the Act; and

WHEREAS, the Board hereby determines that the Pledged Revenues will provide in each year an amount not less than 1.25 times debt service of the Bonds and the Prior Parity Bonds, the same being the only debt obligations of the County payable from the Pledged Revenues; and

WHEREAS, such determination is supported by the most recent audit of the County, which audit is for a fiscal year ending not earlier than 18 months previous to the time of issuance of the Bonds (the "*Audit*"), has been presented to the Board and is now on file with the County Clerk of the County (the "*County Clerk*"); and

WHEREAS, on the 27th day of September, 2022, the Authorizing Ordinance, together with a notice in the statutory form (the "*Notice*"), was published in the *News-Gazette*, the same being a newspaper of general circulation in the County, and an affidavit evidencing the publication of the Authorizing Ordinance and the Notice has heretofore been presented to the Board and made a part of the permanent records of the Board; and

WHEREAS, more than thirty (30) days have expired since the date of publication of the Authorizing Ordinance and the Notice, and no petition with the requisite number of valid signatures thereon has been filed with the County Clerk requesting that the question of the issuance of the Bonds be submitted to referendum; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, as amended, the County Executive, on the 22nd day of September,

2022, issued an order calling a public hearing (the “*Hearing*”) for the 20th day of October, 2022, concerning the intent of the Board to sell the Bonds; and

WHEREAS, notice of the Hearing was given by (i) publication at least once not less than seven (7) nor more than thirty (30) days before the date of the Hearing in the *News-Gazette*, and (ii) posting at least 48 hours before the Hearing a copy of said notice at the principal office of the Board; and

WHEREAS, the Hearing was held on the 20th day of October, 2022, and at the Hearing, the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the Hearing was finally adjourned on the 20th day of October, 2022; and

WHEREAS, the Board is now authorized to issue alternate bonds to the amount of \$20,000,000 in accordance with the provisions of the Act, and the Board hereby determines that it is necessary and desirable that there be issued at this time an amount of not to exceed \$20,000,000 of the Bonds so authorized; and

WHEREAS, the Property Tax Extension Limitation Law of the State of Illinois, as amended (the “*PTELL*”), imposes certain limitations on the “aggregate extension” of certain property taxes levied by the County, but provides that the definition of “aggregate extension” contained in the *PTELL* does not include extensions made for any taxing district subject to the *PTELL* to pay interest or principal on bonds issued under Section 15 of the Act; and

WHEREAS, the County Clerk is therefore authorized to extend and collect the Pledged Taxes:

NOW, THEREFORE, Be It Ordained by the County Board of The County of Champaign, Illinois, as follows:

*Section 1. Incorporation of Preambles; Acceptance of Audit.* The Board hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and

does incorporate them into this Ordinance by this reference. The Audit is hereby accepted and approved by the Board.

*Section 2. Authorization.* It is hereby found and determined that the Board has been authorized by law to borrow the sum of \$20,000,000 upon the credit of the County and as evidence of such indebtedness to issue alternate bonds, being general obligation bonds payable from the Pledged Revenues as provided by the Act, to said amount, the proceeds of said alternate bonds to be used to pay the costs of the Project, and it is necessary and for the best interests of the County that there be issued at this time not to exceed \$20,000,000 of the Bonds so authorized.

*Section 3. Bond Details.* There be borrowed on the credit of and for and on behalf of the County the sum of not to exceed \$20,000,000 for the purpose aforesaid; and that the Bonds shall be issued to said amount and shall be designated “General Obligation Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2022A” or with such other series designation as set forth in the Bond Notification (as hereinafter defined). The Bonds shall be dated such date (not prior to November 17, 2022) as set forth in the Bond Notification, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations of \$5,000 each or authorized integral multiples thereof (unless otherwise provided in the Bond Notification) (but no single Bond shall represent installments of principal maturing on more than one date), and shall be numbered 1 and upward. The Bonds shall become due and payable serially or be subject to mandatory redemption (subject to prior redemption as hereinafter described) on January 1 of each of the years (not later than 2038), in the amounts (not exceeding \$2,795,000 per year) and bearing interest at the rates per annum (not exceeding 6.0% per annum) as set forth in the Bond Notification.

The Bonds shall bear interest from their date or from the most recent interest payment date to which interest has been paid or duly provided for, until the principal amount of the Bonds is

paid, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being payable on January 1 and July 1 of each year, commencing on July 1, 2023, or as otherwise provided in the Bond Notification.

Interest on each Bond shall be paid by check or draft of Amalgamated Bank of Chicago, Chicago, Illinois (the "*Bond Registrar*"), payable upon presentation in lawful money of the United States of America, to the person in whose name such Bond is registered at the close of business on the 15th day of the month next preceding the interest payment date. The principal of the Bonds shall be payable in lawful money of the United States of America at the principal corporate trust office of the Bond Registrar.

The Bonds shall be signed by the manual or facsimile signatures of the County Executive and attested with the manual or facsimile signature of the County Clerk and shall have impressed or imprinted thereon the corporate seal of the County, and in case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

All Bonds shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Bond Registrar as authenticating agent of the County and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Ordinance unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Ordinance. The certificate of authentication on any Bond shall be deemed to have been executed by the Bond Registrar if signed by an authorized

officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder.

*Section 4. Registration of Bonds; Persons Treated as Owners.* (a) *General.* The County shall cause books (the “*Bond Register*”) for the registration and for the transfer of the Bonds as provided in this Ordinance to be kept at the principal corporate trust office of the Bond Registrar, which is hereby constituted and appointed the registrar of the County. The County is authorized to prepare, and the Bond Registrar shall keep custody of, multiple Bond blanks executed by the County for use in the transfer and exchange of Bonds.

Upon surrender for transfer of any Bond at the principal corporate trust office of the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by, the registered owner or his or her attorney duly authorized in writing, the County shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of the same maturity of authorized denominations, for a like aggregate principal amount. Any fully registered Bond or Bonds may be exchanged at said office of the Bond Registrar for a like aggregate principal amount of Bond or Bonds of the same maturity of other authorized denominations. The execution by the County of any fully registered Bond shall constitute full and due authorization of such Bond and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, *provided, however*, the principal amount of outstanding Bonds of each maturity authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds for such maturity less previous retirements.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending on such interest payment date, nor to transfer or exchange

any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the County or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bond, except in the case of the issuance of a Bond or Bonds for the unredeemed portion of a Bond surrendered for redemption.

(b) *Global Book-Entry System.* The Bonds shall be initially issued in the form of a separate single fully registered Bond for each of the maturities of the Bonds determined as described in Section 3 hereof. Upon initial issuance, unless otherwise requested by the hereinafter-defined Purchaser, the ownership of each such Bond shall be registered in the Bond Register in the name of Cede & Co., or any successor thereto ("*Cede*"), as nominee of The Depository Trust Company, New York, New York, and its successors and assigns ("*DTC*"). All of the outstanding Bonds shall be registered in the Bond Register in the name of Cede, as nominee of DTC, except as hereinafter provided. The Chairman of the Board, the County Executive, the County Clerk and the Bond Registrar are each authorized to execute and deliver, on behalf of the County, such letters to or agreements with DTC as shall be necessary to effectuate such book-entry system (any such letter or agreement being referred to herein as the "*Representation Letter*"), which Representation Letter may provide for the payment of principal of or interest on the Bonds by wire transfer.

With respect to Bonds registered in the Bond Register in the name of Cede, as nominee of DTC, the County and the Bond Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which DTC holds Bonds from time to time as securities depository (each such broker-dealer, bank or other financial institution being referred to herein as a “*DTC Participant*”) or to any person on behalf of whom such a DTC Participant holds an interest in the Bonds. Without limiting the immediately preceding sentence, the County and the Bond Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any notice with respect to the Bonds, or (iii) the payment to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any amount with respect to the principal of or interest on the Bonds. The County and the Bond Registrar may treat and consider the person in whose name each Bond is registered in the Bond Register as the holder and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of giving notices of redemption and other matters with respect to such Bond, for the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever. The Bond Registrar shall pay all principal of and interest on the Bonds only to or upon the order of the respective registered owners of the Bonds, as shown in the Bond Register, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the County’s obligations with respect to payment of the principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of a Bond as shown in the Bond Register, shall receive a Bond evidencing the obligation of the County to make payments of principal and interest with respect to any Bond. Upon delivery by DTC to the Bond



Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede, and subject to the provisions in Section 3 hereof with respect to the payment of interest to the registered owners of Bonds at the close of business on the 15th day of the month next preceding the applicable interest payment date, the name “Cede” in this Ordinance shall refer to such new nominee of DTC.

In the event that (i) the County determines that DTC is incapable of discharging its responsibilities described herein and in the Representation Letter, (ii) the agreement among the County, the Bond Registrar and DTC evidenced by the Representation Letter shall be terminated for any reason or (iii) the County determines that it is in the best interests of the beneficial owners of the Bonds that they be able to obtain certificated Bonds, the County shall notify DTC and DTC Participants of the availability through DTC of certificated Bonds and the Bonds shall no longer be restricted to being registered in the Bond Register in the name of Cede, as nominee of DTC. At that time, the County may determine that the Bonds shall be registered in the name of and deposited with such other depository operating a universal book-entry system, as may be acceptable to the County, or such depository’s agent or designee, and if the County does not select such alternate universal book-entry system, then the Bonds may be registered in whatever name or names registered owners of Bonds transferring or exchanging Bonds shall designate, in accordance with the provisions of Section 4(a) hereof.

Notwithstanding any other provisions of this Ordinance to the contrary, so long as any Bond is registered in the name of Cede, as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the name provided in the Representation Letter.

*Section 5. Redemption.* All or a portion of the Bonds due on and after the date, if any, specified in the respective Bond Notification shall be subject to redemption prior to maturity at the

option of the County from any available funds, as a whole or in part, and if in part in integral multiples of \$5,000 in any order of their maturity as determined by the County (less than all of the Bonds of a single series and maturity to be selected by the Bond Registrar), on the date specified in the Bond Notification (but not later than 10-1/2 years after the issuance of any Bonds), and on any date thereafter, at the redemption price of par plus accrued interest to the date fixed for redemption.

The Bonds maturing on the date or dates, if any, indicated in the Bond Notification shall be subject to mandatory redemption, in integral multiples of \$5,000 selected by lot by the Bond Registrar, at a redemption price of par plus accrued interest to the redemption date for the Bonds, on January 1 of the years, if any, and in the principal amounts, if any, as indicated in the Bond Notification. The principal amounts of Bonds to be mandatorily redeemed in each year may be reduced through the earlier optional redemption thereof, with any partial optional redemptions of such Bonds credited against future mandatory redemption requirements in such order of the mandatory redemption dates as the County may determine. In addition, on or prior to the 60th day preceding any mandatory redemption date, the Bond Registrar may, and if directed by the Board shall, purchase Bonds required to be retired on such mandatory redemption date. Any such Bonds so purchased shall be cancelled and the principal amount thereof shall be credited against the mandatory redemption required on such next mandatory redemption date.

The Bonds shall be redeemed only in the principal amount of \$5,000 and integral multiples thereof. The County shall, at least forty-five (45) days prior to any optional redemption date (unless a shorter time period shall be satisfactory to the Bond Registrar) notify the Bond Registrar of such redemption date and of the principal amount and maturity or maturities of Bonds to be redeemed. For purposes of any redemption of less than all of the outstanding Bonds of a single maturity, the particular Bonds or portions of Bonds to be redeemed shall be selected by lot by the

Bond Registrar from the Bonds of such maturity by such method of lottery as the Bond Registrar shall deem fair and appropriate; *provided* that such lottery shall provide for the selection for redemption of Bonds or portions thereof so that any \$5,000 Bond or \$5,000 portion of a Bond shall be as likely to be called for redemption as any other such \$5,000 Bond or \$5,000 portion. The Bond Registrar shall make such selection upon the earlier of the irrevocable deposit of funds with an escrow agent sufficient to pay the redemption price of the Bonds to be redeemed or the time of the giving of official notice of redemption.

The Bond Registrar shall promptly notify the County in writing of the Bonds or portions of Bonds selected for redemption and, in the case of any Bond selected for partial redemption, the principal amount thereof to be redeemed.

*Section 6. Redemption Procedure.* Unless waived by any holder of Bonds to be redeemed, notice of the call for any such redemption shall be given by the Bond Registrar on behalf of the County by mailing the redemption notice by first class mail at least thirty (30) days and not more than sixty (60) days prior to the date fixed for redemption to the registered owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register or at such other address as is furnished in writing by such registered owner to the Bond Registrar.

All notices of redemption shall state:

- (1) the redemption date,
- (2) the redemption price,
- (3) if less than all outstanding Bonds are to be redeemed, the identification (and, in the case of partial redemption, the respective principal amounts) of the Bonds to be redeemed,
- (4) that on the redemption date the redemption price will become due and payable upon each such Bond or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date,
- (5) the place where such Bonds are to be surrendered for payment of the redemption price, which place of payment shall be the principal corporate trust office of the Bond Registrar, and

(6) such other information then required by custom, practice or industry standard.

Unless moneys sufficient to pay the redemption price of the Bonds to be redeemed at the option of the County shall have been received by the Bond Registrar prior to the giving of such notice of redemption, such notice may, at the option of the County, state that said redemption shall be conditional upon the receipt of such moneys by the Bond Registrar on or prior to the date fixed for redemption. If such moneys are not received, such notice shall be of no force and effect, the County shall not redeem such Bonds, and the Bond Registrar shall give notice, in the same manner in which the notice of redemption shall have been given, that such moneys were not so received and that such Bonds will not be redeemed. Otherwise, prior to any redemption date, the County shall deposit with the Bond Registrar an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on that date.

Subject to the provisions for a conditional redemption described above, notice of redemption having been given as aforesaid, and notwithstanding failure to receive such notice, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the County shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds shall be paid by the Bond Registrar at the redemption price. Installments of interest on the Bonds due on or prior to the redemption date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Bond, there shall be prepared for the registered holder a new Bond or Bonds of the same maturity in the amount of the unpaid principal amount thereof.

If any Bond or portion of Bond called for redemption shall not be so paid upon surrender thereof for redemption, the principal shall, until paid, bear interest from the redemption date at the

rate borne by the Bond or portion of Bond so called for redemption. All Bonds which have been redeemed shall be cancelled and destroyed by the Bond Registrar and shall not be reissued.

*Section 7. Form of Bond.* The Bonds shall be in substantially the following form; *provided, however,* that if the text of the Bond is to be printed in its entirety on the front side of the Bond, then paragraph [2] and the legend, “See Reverse Side for Additional Provisions”, shall be omitted and paragraphs [6] and thereafter, as appropriate, shall be inserted immediately after paragraph [1]:

[Form of Bond - Front Side]

REGISTERED  
NO. \_\_\_\_\_

REGISTERED  
\$ \_\_\_\_\_

UNITED STATES OF AMERICA

STATE OF ILLINOIS

THE COUNTY OF CHAMPAIGN

**GENERAL OBLIGATION BOND (PUBLIC SAFETY SALES TAX ALTERNATE REVENUE SOURCE),  
SERIES 2022A**

See Reverse Side for  
Additional Provisions

Interest Rate: \_\_\_\_\_%      Maturity Date: January 1, 20\_\_\_\_  
Dated Date: \_\_\_\_\_, 2022      CUSIP: \_\_\_\_\_

Registered Owner:    CEDE & Co.

Principal Amount:

[1]    KNOW ALL PERSONS BY THESE PRESENTS, that The County of Champaign, Illinois (the “*County*”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the date of this Bond or from the most recent interest payment date to which interest has been paid at the Interest Rate per annum set forth above on January 1 and July 1 of each year, commencing [July 1, 2023], until said Principal Amount is paid. The principal of this Bond is payable in lawful money of the United States of America at the principal corporate trust office of Amalgamated Bank of Chicago, Chicago, Illinois, as bond registrar and paying agent (the “*Bond Registrar*”). Payment of the installments of interest shall be made to the Registered Owner hereof as shown on the registration books of the County maintained by the Bond Registrar at the close of business on the 15th day of the month next preceding each interest payment date and shall be paid by check or draft of the

Bond Registrar, payable upon presentation in lawful money of the United States of America, mailed to the address of such Registered Owner as it appears on such registration books or at such other address furnished in writing by such Registered Owner to the Bond Registrar. For the prompt payment of this Bond, both principal and interest at maturity, the full faith, credit and resources of the County are hereby irrevocably pledged.

[2] Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof and such further provisions shall for all purposes have the same effect as if set forth at this place.

[3] It is hereby certified and recited that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, have happened, been done and performed in regular and due form and time as required by law; that the indebtedness of the County, including the issue of bonds of which this is one, does not exceed any limitation imposed by law; and that provision has been made for the collection of the Pledged Revenues and the Pledged Taxes to pay the interest hereon as it falls due and also to pay and discharge the principal hereof at maturity.

[4] This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

[5] IN WITNESS WHEREOF, The County of Champaign, Illinois, by its County Board, has caused this Bond to be executed by the manual or duly authorized facsimile signature of its County Executive and attested by the manual or duly authorized facsimile signature of its County Clerk and its corporate seal impressed or reproduced hereon, all as appearing hereon and as of the Dated Date identified above.

SPECIMEN  
\_\_\_\_\_  
County Executive

Attest:

SPECIMEN  
\_\_\_\_\_  
County Clerk

Date of Authentication: \_\_\_\_\_, 2022

CERTIFICATE  
OF  
AUTHENTICATION

This Bond is one of the Bonds described in the within mentioned ordinance and is one of the General Obligation Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2022A, of The County of Champaign, Illinois.

Bond Registrar and Paying Agent:  
Amalgamated Bank of Chicago  
Chicago, Illinois

AMALGAMATED BANK OF CHICAGO, as  
Bond Registrar

By \_\_\_\_\_  
MANUAL  
Authorized Officer



[Form of Bond - Reverse Side]

**THE COUNTY OF CHAMPAIGN, ILLINOIS**

**GENERAL OBLIGATION BOND (PUBLIC SAFETY SALES TAX ALTERNATE REVENUE SOURCE),  
SERIES 2022A**

[6] This Bond is one of a series of bonds issued by the County to consolidate the County's jail facilities by constructing and equipping an addition attached to the existing satellite jail, in full compliance with the provisions of the Counties Code of the State of Illinois (the "*Code*"), and the Local Government Debt Reform Act of the State of Illinois (the "*Act*"), and all laws amendatory thereof and supplementary thereto, and is authorized by an ordinance adopted by the County Board of the County (the "*Board*") on the 22nd day of September, 2022, and by an ordinance adopted by the Board on the 17th day of November, 2022 (the "*Bond Ordinance*"), in all respects as provided by law.

[7] [Optional and/or mandatory redemption provisions, if any, will be inserted here.]

[8] [Notice of any such redemption shall be sent by first class mail not less than thirty (30) days nor more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books of the County maintained by the Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar. When so called for redemption, this Bond will cease to bear interest on the specified redemption date, provided funds for redemption are on deposit at the place of payment at that time, and shall not be deemed to be outstanding.]

[9] Bonds of the series of which this Bond is one are payable (a) together with the County's outstanding General Obligation (Public Safety Sales Tax Alternate Revenue Source) Bonds, Series 1999, General Obligation Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2014, and General Obligation Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2016 (collectively, the "*Prior Parity Bonds*"), from receipts

from the special county retailers' occupation tax for public safety and the related service occupation tax under 55 ILCS 5/5-1006.5, including any replacement, successor or substitute taxes (the "*Pledged Revenues*"), and (b) from ad valorem taxes levied against all of the taxable property in the County without limitation as to rate or amount (the "*Pledged Taxes*"), all in accordance with the provisions of the Act and the Code. The Bonds are being issued on a parity with the Prior Parity Bonds, to the extent the Bonds and the Prior Parity Bonds are payable from the Pledged Revenues.

[10] This Bond is transferable by the Registered Owner hereof in person or by his or her attorney duly authorized in writing at the principal corporate trust office of the Bond Registrar in Chicago, Illinois, but only in the manner, subject to the limitations and upon payment of the charges provided in the Bond Ordinance, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and for the same aggregate principal amount will be issued to the transferee in exchange therefor.

[11] The Bonds are issued in fully registered form in the denomination of \$5,000 each or authorized integral multiples thereof. This Bond may be exchanged at the principal corporate trust office of the Bond Registrar for a like aggregate principal amount of Bonds of the same maturity of other authorized denominations, upon the terms set forth in the Bond Ordinance. The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending at the opening of business on such interest payment date[, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds].

[12] The County and the Bond Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal

hereof and interest due hereon and for all other purposes, and neither the County nor the Bond Registrar shall be affected by any notice to the contrary.

**(ASSIGNMENT)**

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto \_\_\_\_\_

\_\_\_\_\_  
(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint \_\_\_\_\_

\_\_\_\_\_,  
attorney to transfer the said Bond on the books kept for registration thereof with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature guaranteed: \_\_\_\_\_

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

*Section 8. Sale of Bonds.* Any two of the Chairman of the Board, the County Executive and the Director of Finance of the County, at least one of whom must be an elected official (the “*Designated Representatives*”) are hereby authorized to proceed not later than December 5, 2022, without any further authorization or direction from the Board, to sell the Bonds upon the terms as prescribed in this Ordinance. The Bonds shall be executed as provided in this Ordinance as soon as possible after the delivery of the Bond Notification and thereupon deposited with the County Treasurer, and, after authentication thereof by the Bond Registrar, be by said Treasurer delivered to the purchaser thereof (the “*Purchaser*”), upon receipt of the purchase price for the Bonds, the same being not less than 98.0% of the principal amount of the Bonds (exclusive of original issue discount, if any), plus accrued interest to date of delivery, if any. The Purchaser of the Bonds shall

be pursuant to a competitive sale conducted by the County's independent municipal advisor, Raymond James & Associates, Inc., Chicago, Illinois, the best bidder for the Bonds.

Prior to the sale of the Bonds, the County Executive or the Director of Finance of the County is hereby authorized to approve and execute a commitment for the purchase of a Municipal Bond Insurance Policy (as hereinafter defined), to further secure the Bonds, as long as the present value of the fee to be paid for the Municipal Bond Insurance Policy (using as a discount rate the expected yield on the Bonds treating the fee paid as interest on the Bonds) is less than the present value of the interest reasonably expected to be saved on the Bonds over the term of the Bonds as a result of the Municipal Bond Insurance Policy.

Upon the sale of the Bonds, the Designated Representatives shall prepare a Notification of Sale of the Bonds, which shall include the pertinent details of sale as provided herein (the "*Bond Notification*"). In the Bond Notification, the Designated Representatives shall find and determine that the Bonds have been sold at such price and bear interest at such rates that either the true interest cost (yield) or the net interest rate received upon the sale of the Bonds does not exceed the maximum rate otherwise authorized by applicable law. The Bond Notification shall be entered into the records of the County and made available to the Board at the next regular meeting thereof; but such action shall be for information purposes only, and the Board shall have no right or authority at such time to approve or reject such sale as evidenced in the Bond Notification.

Upon the sale of the Bonds, as evidenced by the execution and delivery of the Bond Notification by the Designated Representatives, the Chairman of the Board, the County Clerk, the County Treasurer, the County Executive, the Director of Finance and any other officers of the County, as shall be appropriate, shall be and are each hereby authorized and directed to approve or execute, or both, such documents of sale of the Bonds as may be necessary, including, without limitation, the contract for the sale of the Bonds between the County and the Purchaser (the

*“Purchase Contract”*). Prior to the execution and delivery of the Purchase Contract, the Designated Representatives shall find and determine that no person holding any office of the County, either by election or appointment, is in any manner financially interested directly in his or her own name or indirectly in the name of any other person, association, trust or corporation, in the Purchase Contract.

The use by the Purchaser of any Preliminary Official Statement and any final Official Statement relating to the Bonds (the *“Official Statement”*) is hereby ratified, approved and authorized; the execution and delivery of the Official Statement is hereby authorized; and the officers of the Board are hereby authorized to take any action as may be required on the part of the County to consummate the transactions contemplated by the Purchase Contract, this Ordinance, said Preliminary Official Statement, the Official Statement and the Bonds.

*Section 9. Treatment of Bonds as Debt.* The Bonds shall be payable from the Pledged Revenues and the Pledged Taxes and do not and shall not constitute an indebtedness of the County within the meaning of any constitutional or statutory limitation, unless the Pledged Taxes shall be extended pursuant to the general obligation, full faith and credit promise supporting the Bonds, as set forth in Section 10 hereof, in which case the amount of the Bonds then outstanding shall be included in the computation of indebtedness of the County for purposes of all statutory provisions or limitations until such time as an audit of the County shall show that the Bonds have been paid from the Pledged Revenues for a complete fiscal year, in accordance with the Act.

*Section 10. Alternate Revenue Source; Appropriation; Additional Obligations; Tax Levy.* For the purpose of providing funds required to pay the interest on the Bonds promptly when and as the same falls due, and to pay and discharge the principal thereof at maturity, the County covenants and agrees with the purchasers and the owners of the Bonds that, as long as the Prior Parity Bonds are Outstanding, the Pledged Revenues shall be set aside as collected and be deposited in a separate fund, the County’s *“Public Safety Sales Tax Revenue Fund,”* as established

in the ordinances authorizing the Prior Parity Bonds, which shall constitute a trust fund for the sole purpose of carrying out the covenants, terms, and conditions of this Ordinance related to the Bonds as provided herein, including, without limitation, the continuance therein of the “Bond and Interest Account” (within which (i) there shall be a “Senior Debt Service Account,” from which the Bonds and the Prior Parity Bonds shall be payable, which shall include therein separate subaccounts: “2022A Pledged Revenues Subaccount” and “2022A Pledged Taxes Subaccount” identified with respect to the Bonds, and (ii) there may be a “Junior Debt Service Account”), and the “Surplus Account” (collectively, the “*Accounts*”) as set forth in Section 11 of the Ordinance authorizing the 1999 Bonds, Section 13 of the Ordinance authorizing the 2014 Bonds and Section 13 of the Ordinance authorizing the 2016 Bonds, which flow of funds is hereby expressly incorporated by reference and of which the Bonds shall constitute “Outstanding Senior Bonds.”

Once the Prior Parity Bonds are no longer Outstanding, the County may discontinue the “Public Safety Sales Tax Revenue Fund”, and in lieu thereof, establish a special fund of the County known as the “Alternate Bond Fund–Series 2022A” (the “*Bond Fund*”), with two subaccounts designated as the “2022A Pledged Revenues Subaccount” and as the “2022A Pledged Taxes Subaccount,” in which case the following provisions of this paragraph shall apply. The Bond Fund shall be a trust fund established for the purpose of carrying out the covenants, terms and conditions imposed upon the County by this Ordinance. The Bonds shall be secured by a pledge of all of the moneys on deposit in the Bond Fund, and such pledge is irrevocable until the Bonds have been paid in full or until the obligations of the County under this Ordinance are discharged. For the purpose of providing funds required to pay the interest on the Bonds promptly when and as the same falls due, and to pay and discharge the principal thereof at maturity, the County covenants and agrees with the purchasers and the owners of the Bonds that the County will deposit Pledged Revenues into the Bond Fund. All payments with respect to the Bonds shall be made directly from

the Bond Fund. Pledged Revenues shall be deposited to the credit of the 2022A Pledged Revenues Subaccount. Pledged Taxes on deposit to the credit of the Bond Fund shall be fully spent to pay the principal of and interest on the Bonds prior to use of any Pledged Revenues on deposit in the Bond Fund.

The Bonds are secured by a pledge of all of the moneys on deposit in the 2022A Pledged Revenues Subaccount and 2022A Pledged Taxes Subaccount, and such pledge is irrevocable until the Bonds have been paid in full or until the obligations of the County under this Ordinance are discharged.

The Bonds are being issued on a parity with the Prior Parity Bonds to the extent the Prior Parity Bonds are payable from the Pledged Revenues. The County is authorized to issue from time to time additional bonds payable from the Pledged Revenues, and such additional bonds may share ratably and equally in the Pledged Revenues with the Bonds and the Prior Parity Bonds; *provided, however,* that no such additional bonds shall be issued except in accordance with the provisions of the Act.

For the purpose of providing additional funds to pay the principal of and interest on the Bonds, there is hereby levied upon all of the taxable property within the County, in the years for which any of the Bonds are Outstanding, a direct annual tax for each of the years while the Bonds or any of them are Outstanding, in amounts sufficient for that purpose, and there be and there hereby is levied upon all of the taxable property in the County the following direct annual taxes (the “*Pledged Taxes*”):

FOR THE YEAR	A TAX SUFFICIENT TO PRODUCE THE SUM OF:	
2022	\$2,800,000	for principal and interest up to and including January 1, 2024
2023	\$2,800,000	for principal and interest
2024	\$2,800,000	for principal and interest
2025	\$2,800,000	for principal and interest
2026	\$2,800,000	for principal and interest
2027	\$2,800,000	for principal and interest
2028	\$2,800,000	for principal and interest
2029	\$2,800,000	for principal and interest
2030	\$2,800,000	for principal and interest
2031	\$2,800,000	for principal and interest
2032	\$2,800,000	for principal and interest
2033	\$2,800,000	for principal and interest
2034	\$2,800,000	for principal and interest
2035	\$2,800,000	for principal and interest
2036	\$2,800,000	for principal and interest

Interest or principal coming due at any time when there are insufficient funds on hand from the Pledged Taxes to pay the same shall be paid promptly when due from current funds on hand in advance of the collection of the Pledged Taxes herein levied; and when the Pledged Taxes shall have been collected, reimbursement shall be made to said funds in the amount so advanced.

Other than as set forth in Section 12 hereof and in the next succeeding paragraph, the County covenants and agrees with the purchasers and the owners of the Bonds that so long as any of the Bonds remain Outstanding, the County will take no action or fail to take any action which in any way would adversely affect the ability of the County to collect the Pledged Revenues or to levy and collect the Pledged Taxes. The County and its officers will comply with all present and future applicable laws in order to assure that the Pledged Revenues will be available and that the Pledged Taxes will be levied, extended and collected as provided herein and deposited as provided herein.

To the extent that the taxes levied above exceed the amount necessary to pay debt service on the Bonds as set forth in the Bond Notification, the Designated Representatives are hereby authorized to direct the abatement of Pledged Taxes to the extent of the excess of such levy in each



year over the amount necessary to pay debt service on the Bonds in the following bond year, the same being the twelve-calendar-month period commencing on January 2 of each year and ending on the following January 1 (“*Bond Year*”). Proper notice of such abatement shall be filed with the County Clerk.

*Section 11. Filing of Ordinance.* Forthwith upon the passage of this Ordinance, the County Clerk is hereby directed to file a certified copy of this Ordinance in the records of the County, and it shall be the duty of the County Clerk to annually in and for each of the years 2022 to 2036, inclusive, ascertain the rate percent required to produce the aggregate Pledged Taxes hereinbefore provided to be levied in each of said years; and the County Clerk shall extend the same for collection on the tax books in connection with other taxes levied in said years in and by the County for general corporate purposes of the County; and the County Clerk shall remit the Pledged Taxes for deposit to the credit of the 2022A Pledged Taxes Subaccount, and in said years the Pledged Taxes shall be levied and collected by and for and on behalf of the County in like manner as taxes for general corporate purposes of the County for said years are levied and collected, and in addition to and in excess of all other taxes. The Pledged Taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying principal of and interest on the Bonds.

*Section 12. Abatement of Pledged Taxes.* Whenever Pledged Revenues or other lawfully available funds of the County have been deposited into the 2022A Pledged Revenues Subaccount (of the Bond and Interest Account of the Revenue Fund or the Bond Fund) to pay debt service on the Bonds when due, so as to enable the abatement of the Pledged Taxes levied for the same, the Board or the officers of the County acting with proper authority shall direct the abatement of the Pledged Taxes by the amount of such funds on deposit in the 2022A Pledged Revenues

Subaccount, and proper notification of such abatement shall be filed with the County Clerk in a timely manner to effect such abatement.

*Section 13. Pledged Revenues; General Covenants.* The County covenants and agrees with the holders of the Bonds that, so long as any Bonds remain Outstanding:

A. For the purpose of providing funds required to pay the interest on the Prior Parity Bonds and the Bonds promptly when and as the same falls due, and to pay and discharge the principal thereof at maturity, the County covenants and agrees with the purchasers and the owners of the Prior Parity Bonds and the Bonds that the County will deposit the Pledged Revenues into the Revenue Fund/Bond Fund. The Pledged Revenues have been pledged to the payment of the Prior Parity Bonds and the provision of not less than an additional .25 times debt service. The Pledged Revenues are hereby pledged to the payment of the Bonds and the County Board covenants and agrees to provide for, appropriate, collect and apply the Pledged Revenues to the payment of the Bonds and the Prior Parity Bonds and the provision of not less than an additional .25 times debt service, all in accordance with Section 15 of the Act.

B. The County will punctually pay or cause to be paid from the Revenue Fund/Bond Fund the principal of and interest on the Bonds in strict conformity with the terms of the Bonds and this Ordinance, and it will faithfully observe and perform all of the conditions, covenants and requirements thereof and hereof.

C. The County will pay and discharge, or cause to be paid and discharged, from the Revenue Fund/Bond Fund any and all lawful claims which, if unpaid, might become a lien or charge upon the Pledged Revenues, or any part thereof, or upon any such funds in the hands of the Bond Registrar, or which might impair the security of the Bonds. Nothing herein contained shall require the County to make any such payment so long as the County in good faith shall contest the validity of said claims.

D. The County will keep, or cause to be kept, proper books of record and accounts, separate from all other records and accounts of the County, in which complete and correct entries shall be made of all transactions relating to the Pledged Revenues and the Revenue Fund/Bond Fund. Such books of record and accounts shall at all times during business hours be subject to the inspection of the holders of not less than ten per cent (10%) of the principal amount of the Bonds and the Prior Parity Bonds or their representatives authorized in writing.

E. The County will preserve and protect the security of the Bonds and the rights of the registered owners of the Bonds, and will warrant and defend their rights against all claims and demands of all persons. From and after the sale and delivery of any of the Bonds by the County, the Bonds shall be incontestable by the County.

F. The County will adopt, make, execute and deliver any and all such further ordinances, resolutions, instruments and assurances as may be reasonably necessary or proper to carry out the intention of, or to facilitate the performance of, this Ordinance and the ordinances or resolutions authorizing the Prior Parity Bonds, and for the better assuring and confirming unto the holders of the Bonds of the rights and benefits provided in this Ordinance.

G. As long as any Bonds are Outstanding, the County will continue to deposit the Pledged Revenues and, if necessary, the Pledged Taxes to the appropriate accounts of the Revenue Fund/Bond Fund. The County covenants and agrees with the purchasers of the Bonds and with the registered owners thereof that so long as any Bonds remain Outstanding, the County will take no action or fail to take any action which in any way would adversely affect the ability of the County to collect the Pledged Revenues. The County and its officers will comply with all present and future applicable laws in order to assure that the Pledged Revenues and the Pledged Taxes may be collected as provided herein and deposited into the Revenue Fund/Bond Fund.

H. Once issued, the Bonds shall be and forever remain until paid or defeased the general obligation of the County, for the payment of which its full faith and credit are pledged, and shall be payable, in addition to the Pledged Revenues, from the levy of the Pledged Taxes as provided in the Act.

*Section 14. Application of Proceeds.* Accrued interest received on the delivery of the Bonds and principal proceeds of the Bonds in the amount set forth in the Bond Notification (not to exceed \$100,000), together with funds of the County on hand and lawfully available in the amount set forth in the Bond Notification, are hereby appropriated to pay interest on the Bonds and shall be deposited into the 2022A Pledged Taxes Subaccount of the Revenue Fund. The remaining principal proceeds of the Bonds, together with any premium received on the sale of the Bonds, are hereby appropriated for the purpose of paying the cost of the Project and the costs of issuance of the Bonds, and the portion thereof not needed to pay such costs of issuance shall be deposited into the “Project Fund–Series 2022A Bonds” of the County, hereby created. At the time of the issuance of the Bonds, the costs of issuance of the Bonds may be paid by the Bond Registrar or the Purchaser on behalf of the County from the proceeds of the Bonds.

*Section 15. Tax Exemption.* The County hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including,

without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Internal Revenue Code of 1986, as amended (the “Code”), or would otherwise cause the interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The County acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from federal income taxation for interest paid on the Bonds, under present rules, the County may be treated as a “taxpayer” in such examination and agrees that it will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination.

The County also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the tax-exempt status of the Bonds.

The Board hereby authorizes the officials of the County responsible for issuing the Bonds, the same being the Chairman of the Board, the County Clerk, the County Treasurer, the County Executive and the Director of Finance, to make such further covenants and certifications regarding the specific use of the proceeds of the Bonds as approved by the Board and as may be necessary to assure that the use thereof will not cause the Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the County and the Board further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such forms, statements, and supporting

documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the County in such compliance.

*Section 16. Reimbursement.* With respect to expenditures for the Project paid within the 60-day period ending on this date and with respect to which no declaration of intent was previously made, the County hereby declares its intent to reimburse such expenditures and hereby allocates proceeds of the Bonds in the amount indicated in the Tax Exemption Certificate and Agreement to be delivered in connection with the issuance of the Bonds to reimburse said expenditures.

*Section 17. Registered Form.* The County agrees that it will not take any action to permit the Bonds to be issued in, or converted into, bearer or coupon form.

*Section 18. List of Bondholders.* The Bond Registrar shall maintain a list of the names and addresses of the holders of all Bonds and upon any transfer shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

*Section 19. Duties of Bond Registrar.* If requested by the Bond Registrar, the Chairman of the Board, the County Clerk, the County Treasurer, the County Executive and the Director of Finance are each authorized to execute the Bond Registrar's standard form of agreement between the County and the Bond Registrar with respect to the obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the County upon request, but otherwise to keep such list confidential;
- (c) to give notice of redemption of Bonds as provided herein;
- (d) to cancel and/or destroy Bonds which have been paid at maturity or upon earlier redemption or submitted for exchange or transfer;

(e) to furnish the County at least annually a certificate with respect to Bonds cancelled and/or destroyed; and

(f) to furnish the County at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds.

*Section 20. Continuing Disclosure Undertaking.* The Chairman of the Board, the County Treasurer, and the County Executive are each hereby authorized, empowered and directed to execute and deliver a Continuing Disclosure Undertaking under Section (b)(5) of Rule 15c2-12 adopted by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended (the “*Continuing Disclosure Undertaking*”). When executed and delivered on behalf of the County as herein provided, such Continuing Disclosure Undertaking will be binding on the County and the officers, employees and agents of the County, and the officers, employees and agents of the County are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of such Continuing Disclosure Undertaking as executed. Notwithstanding any other provision of this Ordinance, the sole remedy for failure to comply with such Continuing Disclosure Undertaking shall be the ability of the beneficial owner of any Bond to seek mandamus or specific performance by court order to cause the County to comply with its obligations under such Continuing Disclosure Undertaking.

*Section 21. Provisions a Contract.* The provisions of this Ordinance shall constitute a contract between the County and the owners of the outstanding Bonds. All covenants relating to the Bonds and the conditions and obligations imposed by Section 15 of the Act are enforceable by any holder of the Bonds affected, any taxpayer of the County and the People of the State of Illinois acting through the Attorney General or any designee.

*Section 22. Municipal Bond Insurance.* In the event the payment of principal of and interest on the Bonds is insured pursuant to a municipal bond insurance policy (the “*Municipal Bond Insurance Policy*”) issued by a bond insurer (the “*Bond Insurer*”), and as long as such

Municipal Bond Insurance Policy shall be in full force and effect, the County and the Bond Registrar agree to comply with such usual and reasonable provisions regarding presentment and payment of the Bonds, subrogation of the rights of the Bondholders to the Bond Insurer upon payment of the Bonds by the Bond Insurer, amendment hereof, or other terms, as approved by the County Executive or the Director of Finance of the County on advice of counsel, his or her approval to constitute full and complete acceptance by the County of such terms and provisions under authority of this Section.

*Section 23. Record-Keeping Policy and Post-Issuance Compliance Matters.* On September 18, 2014, the Board adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the County, the interest on which is excludable from “gross income” for federal income tax purposes or which enable the County or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The Board and the County hereby reaffirm the Policy.

*Section 24. Severability.* If any section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

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*Section 25. Repeal.* All ordinances or parts thereof in conflict herewith be and the same are hereby repealed and this Ordinance shall be in full force and effect forthwith upon its adoption.

PASSED by the County Board of The County of Champaign, Illinois, this 17th day of November, 2022.

APPROVED:

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Kyle Patterson, Chair  
Champaign County Board

RECORDED  
& ATTEST:

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Aaron Ammons, County Clerk  
And ex-officio Clerk of the Champaign  
County Board  
Date: \_\_\_\_\_

APPROVED:

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Darlene A. Kloepfel, County Executive  
Date: \_\_\_\_\_



STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF CHAMPAIGN    )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Champaign, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 2022, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_ entitled:

ORDINANCE authorizing the issuance of not to exceed \$20,000,000 of General Obligation Bonds (Public Safety Sales Tax Alternate Revenue Source) of the County for the purpose of consolidating the County’s jail facilities by constructing and equipping an addition attached to the existing satellite jail, providing for the pledge of certain revenues to the payment of principal and interest on the bonds and for the levy of property taxes sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment, and providing for the sale of the bonds to the purchaser thereof.

duly adopted by the County Board of The County of Champaign, Illinois, on the 17th day of November, 2022, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
County Clerk of The County of Champaign,  
Illinois

[SEAL]

**ORDINANCE NO. \_\_\_\_\_**

ORDINANCE authorizing the issuance of not to exceed \$20,000,000 of General Obligation Bonds (General Sales Tax Alternate Revenue Source) of the County for the purpose of renovating, repairing and equipping the former County Plaza building for the relocation of various County offices, providing for the pledge of certain revenues to the payment of principal and interest on the bonds and for the levy of property taxes sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment, and providing for the sale of the bonds to the purchaser thereof.

\* \* \*

WHEREAS, The County of Champaign, Illinois (the “*County*”), is a duly organized and existing unit of local government created and existing under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Counties Code of the State of Illinois, as amended (the “*Counties Code*”); and

WHEREAS, the County Board of the County (the “*Board*”) has determined that it is necessary and desirable to renovate, repair and equip the former County Plaza building for the relocation of various County offices (the “*Project*”); and

WHEREAS, the Project constitutes a lawful corporate purpose within the meaning of the Local Government Debt Reform Act of the State of Illinois, as amended (the “*Act*”); and

WHEREAS, for the purpose of financing the Project and in accordance with the provisions of the Act, the Board, on the 22nd day of September, 2022, adopted an ordinance (the “*Authorizing Ordinance*”) authorizing the issuance of alternate bonds, being general obligation bonds payable (a) from receipts from the County’s distributive share of retailers’ occupation taxes, service occupation taxes, use taxes and service use taxes, including any replacement, successor or substitute taxes, but expressly excluding receipts from the special county retailers’ occupation tax for public safety and the related service occupation tax under 55 ILCS 5/5-1006.5 (the “*Pledged Revenues*”), and (b) from ad valorem taxes levied against all of the taxable property in the County without limitation as to rate or amount (as herein more fully defined, the “*Pledged Taxes*”), as

provided by the Act, to the amount of \$20,000,000, and that the Board hereby determines to issue not to exceed \$20,000,000 of the bonds so authorized at this time (the “*Bonds*”); and

WHEREAS, the Board hereby determines that the Pledged Revenues will provide in each year an amount not less than 1.25 times debt service of the Bonds, the same being the only debt obligations of the County payable from the Pledged Revenues; and

WHEREAS, such determination is supported by the most recent audit of the County, which audit is for a fiscal year ending not earlier than 18 months previous to the time of issuance of the Bonds (the “*Audit*”), has been presented to the Board and is now on file with the County Clerk of the County (the “*County Clerk*”); and

WHEREAS, on the 27th day of September, 2022, the Authorizing Ordinance, together with a notice in the statutory form (the “*Notice*”), was published in the *News-Gazette*, the same being a newspaper of general circulation in the County, and an affidavit evidencing the publication of the Authorizing Ordinance and the Notice has heretofore been presented to the Board and made a part of the permanent records of the Board; and

WHEREAS, more than thirty (30) days have expired since the date of publication of the Authorizing Ordinance and the Notice, and no petition with the requisite number of valid signatures thereon has been filed with the County Clerk requesting that the question of the issuance of the Bonds be submitted to referendum; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, as amended, the County Executive, on the 22nd day of September, 2022, issued an order calling a public hearing (the “*Hearing*”) for the 20th day of October, 2022, concerning the intent of the Board to sell the Bonds; and

WHEREAS, notice of the Hearing was given by (i) publication at least once not less than seven (7) nor more than thirty (30) days before the date of the Hearing in the *News-Gazette*, and

(ii) posting at least 48 hours before the Hearing a copy of said notice at the principal office of the Board; and

WHEREAS, the Hearing was held on the 20th day of October, 2022, and at the Hearing, the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the Hearing was finally adjourned on the 20th day of October, 2022; and

WHEREAS, the Board is now authorized to issue alternate bonds to the amount of \$20,000,000 in accordance with the provisions of the Act, and the Board hereby determines that it is necessary and desirable that there be issued at this time an amount of not to exceed \$20,000,000 of the Bonds so authorized; and

WHEREAS, the Property Tax Extension Limitation Law of the State of Illinois, as amended (the “*PTELL*”), imposes certain limitations on the “aggregate extension” of certain property taxes levied by the County, but provides that the definition of “aggregate extension” contained in the *PTELL* does not include extensions made for any taxing district subject to the *PTELL* to pay interest or principal on bonds issued under Section 15 of the Act; and

WHEREAS, the County Clerk is therefore authorized to extend and collect the Pledged Taxes:

NOW, THEREFORE, Be It Ordained by the County Board of The County of Champaign, Illinois, as follows:

*Section 1. Incorporation of Preambles; Acceptance of Audit.* The Board hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by this reference. The Audit is hereby accepted and approved by the Board.

*Section 2. Authorization.* It is hereby found and determined that the Board has been authorized by law to borrow the sum of \$20,000,000 upon the credit of the County and as evidence

of such indebtedness to issue alternate bonds, being general obligation bonds payable from the Pledged Revenues as provided by the Act, to said amount, the proceeds of said alternate bonds to be used to pay the costs of the Project, and it is necessary and for the best interests of the County that there be issued at this time not to exceed \$20,000,000 of the Bonds so authorized.

*Section 3. Bond Details.* There be borrowed on the credit of and for and on behalf of the County the sum of not to exceed \$20,000,000 for the purpose aforesaid; and that the Bonds shall be issued to said amount and shall be designated “General Obligation Bonds (General Sales Tax Alternate Revenue Source), Series 2022B” or with such other series designation as set forth in the Bond Notification (as hereinafter defined). The Bonds shall be dated such date (not prior to November 17, 2022) as set forth in the Bond Notification, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations of \$5,000 each or authorized integral multiples thereof (unless otherwise provided in the Bond Notification) (but no single Bond shall represent installments of principal maturing on more than one date), and shall be numbered 1 and upward. The Bonds shall become due and payable serially or be subject to mandatory redemption (subject to prior redemption as hereinafter described) on January 1 of each of the years (not later than 2044), in the amounts (not exceeding \$1,700,000 per year) and bearing interest at the rates per annum (not exceeding 6.0% per annum) as set forth in the Bond Notification.

The Bonds shall bear interest from their date or from the most recent interest payment date to which interest has been paid or duly provided for, until the principal amount of the Bonds is paid, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being payable on January 1 and July 1 of each year, commencing on July 1, 2023, or as otherwise provided in the Bond Notification.

Interest on each Bond shall be paid by check or draft of Amalgamated Bank of Chicago, Chicago, Illinois (the “*Bond Registrar*”), payable upon presentation in lawful money of the United States of America, to the person in whose name such Bond is registered at the close of business on the 15th day of the month next preceding the interest payment date. The principal of the Bonds shall be payable in lawful money of the United States of America at the principal corporate trust office of the Bond Registrar.

The Bonds shall be signed by the manual or facsimile signatures of the County Executive and attested with the manual or facsimile signature of the County Clerk and shall have impressed or imprinted thereon the corporate seal of the County, and in case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

All Bonds shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Bond Registrar as authenticating agent of the County and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Ordinance unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Ordinance. The certificate of authentication on any Bond shall be deemed to have been executed by the Bond Registrar if signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder.

*Section 4. Registration of Bonds; Persons Treated as Owners. (a) General.* The County shall cause books (the “*Bond Register*”) for the registration and for the transfer of the

Bonds as provided in this Ordinance to be kept at the principal corporate trust office of the Bond Registrar, which is hereby constituted and appointed the registrar of the County. The County is authorized to prepare, and the Bond Registrar shall keep custody of, multiple Bond blanks executed by the County for use in the transfer and exchange of Bonds.

Upon surrender for transfer of any Bond at the principal corporate trust office of the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by, the registered owner or his or her attorney duly authorized in writing, the County shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of the same maturity of authorized denominations, for a like aggregate principal amount. Any fully registered Bond or Bonds may be exchanged at said office of the Bond Registrar for a like aggregate principal amount of Bond or Bonds of the same maturity of other authorized denominations. The execution by the County of any fully registered Bond shall constitute full and due authorization of such Bond and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, *provided, however*, the principal amount of outstanding Bonds of each maturity authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds for such maturity less previous retirements.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending on such interest payment date, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal

representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the County or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bond, except in the case of the issuance of a Bond or Bonds for the unredeemed portion of a Bond surrendered for redemption.

(b) *Global Book-Entry System.* The Bonds shall be initially issued in the form of a separate single fully registered Bond for each of the maturities of the Bonds determined as described in Section 3 hereof. Upon initial issuance, unless otherwise requested by the hereinafter-defined Purchaser, the ownership of each such Bond shall be registered in the Bond Register in the name of Cede & Co., or any successor thereto ("*Cede*"), as nominee of The Depository Trust Company, New York, New York, and its successors and assigns ("*DTC*"). All of the outstanding Bonds shall be registered in the Bond Register in the name of Cede, as nominee of DTC, except as hereinafter provided. The Chairman of the Board, the County Executive, the County Clerk and the Bond Registrar are each authorized to execute and deliver, on behalf of the County, such letters to or agreements with DTC as shall be necessary to effectuate such book-entry system (any such letter or agreement being referred to herein as the "*Representation Letter*"), which Representation Letter may provide for the payment of principal of or interest on the Bonds by wire transfer.

With respect to Bonds registered in the Bond Register in the name of Cede, as nominee of DTC, the County and the Bond Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which DTC holds Bonds from time to time as securities depository (each such broker-dealer, bank or other financial institution being referred to herein as a "*DTC Participant*") or to any person on behalf of whom such a DTC Participant holds



an interest in the Bonds. Without limiting the immediately preceding sentence, the County and the Bond Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any notice with respect to the Bonds, or (iii) the payment to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any amount with respect to the principal of or interest on the Bonds. The County and the Bond Registrar may treat and consider the person in whose name each Bond is registered in the Bond Register as the holder and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of giving notices of redemption and other matters with respect to such Bond, for the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever. The Bond Registrar shall pay all principal of and interest on the Bonds only to or upon the order of the respective registered owners of the Bonds, as shown in the Bond Register, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the County's obligations with respect to payment of the principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of a Bond as shown in the Bond Register, shall receive a Bond evidencing the obligation of the County to make payments of principal and interest with respect to any Bond. Upon delivery by DTC to the Bond Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede, and subject to the provisions in Section 3 hereof with respect to the payment of interest to the registered owners of Bonds at the close of business on the 15th day of the month next preceding the applicable interest payment date, the name "Cede" in this Ordinance shall refer to such new nominee of DTC.

In the event that (i) the County determines that DTC is incapable of discharging its responsibilities described herein and in the Representation Letter, (ii) the agreement among the County, the Bond Registrar and DTC evidenced by the Representation Letter shall be terminated for any reason or (iii) the County determines that it is in the best interests of the beneficial owners of the Bonds that they be able to obtain certificated Bonds, the County shall notify DTC and DTC Participants of the availability through DTC of certificated Bonds and the Bonds shall no longer be restricted to being registered in the Bond Register in the name of Cede, as nominee of DTC. At that time, the County may determine that the Bonds shall be registered in the name of and deposited with such other depository operating a universal book-entry system, as may be acceptable to the County, or such depository's agent or designee, and if the County does not select such alternate universal book-entry system, then the Bonds may be registered in whatever name or names registered owners of Bonds transferring or exchanging Bonds shall designate, in accordance with the provisions of Section 4(a) hereof.

Notwithstanding any other provisions of this Ordinance to the contrary, so long as any Bond is registered in the name of Cede, as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the name provided in the Representation Letter.

*Section 5. Redemption.* All or a portion of the Bonds due on and after the date, if any, specified in the respective Bond Notification shall be subject to redemption prior to maturity at the option of the County from any available funds, as a whole or in part, and if in part in integral multiples of \$5,000 in any order of their maturity as determined by the County (less than all of the Bonds of a single series and maturity to be selected by the Bond Registrar), on the date specified in the Bond Notification (but not later than 10-1/2 years after the issuance of any Bonds), and on

any date thereafter, at the redemption price of par plus accrued interest to the date fixed for redemption.

The Bonds maturing on the date or dates, if any, indicated in the Bond Notification shall be subject to mandatory redemption, in integral multiples of \$5,000 selected by lot by the Bond Registrar, at a redemption price of par plus accrued interest to the redemption date for the Bonds, on January 1 of the years, if any, and in the principal amounts, if any, as indicated in the Bond Notification. The principal amounts of Bonds to be mandatorily redeemed in each year may be reduced through the earlier optional redemption thereof, with any partial optional redemptions of such Bonds credited against future mandatory redemption requirements in such order of the mandatory redemption dates as the County may determine. In addition, on or prior to the 60th day preceding any mandatory redemption date, the Bond Registrar may, and if directed by the Board shall, purchase Bonds required to be retired on such mandatory redemption date. Any such Bonds so purchased shall be cancelled and the principal amount thereof shall be credited against the mandatory redemption required on such next mandatory redemption date.

The Bonds shall be redeemed only in the principal amount of \$5,000 and integral multiples thereof. The County shall, at least forty-five (45) days prior to any optional redemption date (unless a shorter time period shall be satisfactory to the Bond Registrar) notify the Bond Registrar of such redemption date and of the principal amount and maturity or maturities of Bonds to be redeemed. For purposes of any redemption of less than all of the outstanding Bonds of a single maturity, the particular Bonds or portions of Bonds to be redeemed shall be selected by lot by the Bond Registrar from the Bonds of such maturity by such method of lottery as the Bond Registrar shall deem fair and appropriate; *provided* that such lottery shall provide for the selection for redemption of Bonds or portions thereof so that any \$5,000 Bond or \$5,000 portion of a Bond shall be as likely to be called for redemption as any other such \$5,000 Bond or \$5,000 portion. The

Bond Registrar shall make such selection upon the earlier of the irrevocable deposit of funds with an escrow agent sufficient to pay the redemption price of the Bonds to be redeemed or the time of the giving of official notice of redemption.

The Bond Registrar shall promptly notify the County in writing of the Bonds or portions of Bonds selected for redemption and, in the case of any Bond selected for partial redemption, the principal amount thereof to be redeemed.

*Section 6. Redemption Procedure.* Unless waived by any holder of Bonds to be redeemed, notice of the call for any such redemption shall be given by the Bond Registrar on behalf of the County by mailing the redemption notice by first class mail at least thirty (30) days and not more than sixty (60) days prior to the date fixed for redemption to the registered owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register or at such other address as is furnished in writing by such registered owner to the Bond Registrar.

All notices of redemption shall state:

- (1) the redemption date,
- (2) the redemption price,
- (3) if less than all outstanding Bonds are to be redeemed, the identification (and, in the case of partial redemption, the respective principal amounts) of the Bonds to be redeemed,
- (4) that on the redemption date the redemption price will become due and payable upon each such Bond or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date,
- (5) the place where such Bonds are to be surrendered for payment of the redemption price, which place of payment shall be the principal corporate trust office of the Bond Registrar, and
- (6) such other information then required by custom, practice or industry standard.

Unless moneys sufficient to pay the redemption price of the Bonds to be redeemed at the option of the County shall have been received by the Bond Registrar prior to the giving of such notice of redemption, such notice may, at the option of the County, state that said redemption shall

be conditional upon the receipt of such moneys by the Bond Registrar on or prior to the date fixed for redemption. If such moneys are not received, such notice shall be of no force and effect, the County shall not redeem such Bonds, and the Bond Registrar shall give notice, in the same manner in which the notice of redemption shall have been given, that such moneys were not so received and that such Bonds will not be redeemed. Otherwise, prior to any redemption date, the County shall deposit with the Bond Registrar an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on that date.

Subject to the provisions for a conditional redemption described above, notice of redemption having been given as aforesaid, and notwithstanding failure to receive such notice, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the County shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds shall be paid by the Bond Registrar at the redemption price. Installments of interest on the Bonds due on or prior to the redemption date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Bond, there shall be prepared for the registered holder a new Bond or Bonds of the same maturity in the amount of the unpaid principal amount thereof.

If any Bond or portion of Bond called for redemption shall not be so paid upon surrender thereof for redemption, the principal shall, until paid, bear interest from the redemption date at the rate borne by the Bond or portion of Bond so called for redemption. All Bonds which have been redeemed shall be cancelled and destroyed by the Bond Registrar and shall not be reissued.

*Section 7. Form of Bond.* The Bonds shall be in substantially the following form; *provided, however,* that if the text of the Bond is to be printed in its entirety on the front side of the Bond, then paragraph [2] and the legend, “See Reverse Side for Additional Provisions”, shall be omitted and paragraphs [6] and thereafter, as appropriate, shall be inserted immediately after paragraph [1]:

[Form of Bond - Front Side]

REGISTERED  
NO. \_\_\_\_\_

REGISTERED  
\$ \_\_\_\_\_

**UNITED STATES OF AMERICA**

**STATE OF ILLINOIS**

**THE COUNTY OF CHAMPAIGN**

**GENERAL OBLIGATION BOND (GENERAL SALES TAX ALTERNATE REVENUE SOURCE),  
SERIES 2022B**

See Reverse Side for  
Additional Provisions

Interest Rate: \_\_\_\_\_%      Maturity Date: January 1, 20\_\_\_\_  
Dated Date: \_\_\_\_\_, 2022      CUSIP: \_\_\_\_\_

Registered Owner:    CEDE & Co.

Principal Amount:

[1]    KNOW ALL PERSONS BY THESE PRESENTS, that The County of Champaign, Illinois (the “*County*”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the date of this Bond or from the most recent interest payment date to which interest has been paid at the Interest Rate per annum set forth above on January 1 and July 1 of each year, commencing [July 1, 2023], until said Principal Amount is paid. The principal of this Bond is payable in lawful money of the United States of America at the principal corporate trust office of Amalgamated Bank of Chicago, Chicago, Illinois, as bond registrar and paying agent (the “*Bond Registrar*”). Payment of the installments of interest shall be made to the Registered Owner hereof as shown on the registration books of the County maintained by the Bond Registrar at the close of business on the 15th day of the month next preceding each interest payment date and shall be paid by check or draft of the

Bond Registrar, payable upon presentation in lawful money of the United States of America, mailed to the address of such Registered Owner as it appears on such registration books or at such other address furnished in writing by such Registered Owner to the Bond Registrar. For the prompt payment of this Bond, both principal and interest at maturity, the full faith, credit and resources of the County are hereby irrevocably pledged.

[2] Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof and such further provisions shall for all purposes have the same effect as if set forth at this place.

[3] It is hereby certified and recited that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, have happened, been done and performed in regular and due form and time as required by law; that the indebtedness of the County, including the issue of bonds of which this is one, does not exceed any limitation imposed by law; and that provision has been made for the collection of the Pledged Revenues and the Pledged Taxes to pay the interest hereon as it falls due and also to pay and discharge the principal hereof at maturity.

[4] This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.



[5] IN WITNESS WHEREOF, The County of Champaign, Illinois, by its County Board, has caused this Bond to be executed by the manual or duly authorized facsimile signature of its County Executive and attested by the manual or duly authorized facsimile signature of its County Clerk and its corporate seal impressed or reproduced hereon, all as appearing hereon and as of the Dated Date identified above.

\_\_\_\_\_  
SPECIMEN  
County Executive

Attest:

\_\_\_\_\_  
SPECIMEN  
County Clerk

Date of Authentication: \_\_\_\_\_, 2022

CERTIFICATE  
OF  
AUTHENTICATION

This Bond is one of the Bonds described in the within mentioned ordinance and is one of the General Obligation Bonds (General Sales Tax Alternate Revenue Source), Series 2022B, of The County of Champaign, Illinois.

Bond Registrar and Paying Agent:  
Amalgamated Bank of Chicago  
Chicago, Illinois

AMALGAMATED BANK OF CHICAGO, as  
Bond Registrar

By \_\_\_\_\_  
MANUAL  
Authorized Officer

[Form of Bond - Reverse Side]

**THE COUNTY OF CHAMPAIGN, ILLINOIS**

**GENERAL OBLIGATION BOND (GENERAL SALES TAX ALTERNATE REVENUE SOURCE),  
SERIES 2022B**

[6] This Bond is one of a series of bonds issued by the County to renovate, repair and equip the former County Plaza building for the relocation of various County offices, in full compliance with the provisions of the Counties Code of the State of Illinois (the “Code”), and the Local Government Debt Reform Act of the State of Illinois (the “Act”), and all laws amendatory thereof and supplementary thereto, and is authorized by an ordinance adopted by the County Board of the County (the “Board”) on the 22nd day of September, 2022, and by an ordinance adopted by the Board on the 17th day of November, 2022 (the “Bond Ordinance”), in all respects as provided by law.

[7] [Optional and/or mandatory redemption provisions, if any, will be inserted here.]

[8] [Notice of any such redemption shall be sent by first class mail not less than thirty (30) days nor more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books of the County maintained by the Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar. When so called for redemption, this Bond will cease to bear interest on the specified redemption date, provided funds for redemption are on deposit at the place of payment at that time, and shall not be deemed to be outstanding.]

[9] Bonds of the series of which this Bond is one are payable (a) from receipts from the County’s distributive share of retailers’ occupation taxes, service occupation taxes, use taxes and service use taxes, including any replacement, successor or substitute taxes, but expressly excluding receipts from the special county retailers’ occupation tax for public safety and the related service occupation tax under 55 ILCS 5/5-1006.5 (the “Pledged Revenues”), and (b) from ad valorem

taxes levied against all of the taxable property in the County without limitation as to rate or amount (the “*Pledged Taxes*”), all in accordance with the provisions of the Act and the Code.

[10] This Bond is transferable by the Registered Owner hereof in person or by his or her attorney duly authorized in writing at the principal corporate trust office of the Bond Registrar in Chicago, Illinois, but only in the manner, subject to the limitations and upon payment of the charges provided in the Bond Ordinance, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and for the same aggregate principal amount will be issued to the transferee in exchange therefor.

[11] The Bonds are issued in fully registered form in the denomination of \$5,000 each or authorized integral multiples thereof. This Bond may be exchanged at the principal corporate trust office of the Bond Registrar for a like aggregate principal amount of Bonds of the same maturity of other authorized denominations, upon the terms set forth in the Bond Ordinance. The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending at the opening of business on such interest payment date[, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds].

[12] The County and the Bond Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes, and neither the County nor the Bond Registrar shall be affected by any notice to the contrary.

(ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto \_\_\_\_\_

\_\_\_\_\_  
(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint \_\_\_\_\_

\_\_\_\_\_,  
attorney to transfer the said Bond on the books kept for registration thereof with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature guaranteed: \_\_\_\_\_

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

*Section 8. Sale of Bonds.* Any two of the Chairman of the Board, the County Executive and the Director of Finance of the County, at least one of whom must be an elected official (the “Designated Representatives”) are hereby authorized to proceed not later than December 5, 2022, without any further authorization or direction from the Board, to sell the Bonds upon the terms as prescribed in this Ordinance. The Bonds shall be executed as provided in this Ordinance as soon as possible after the delivery of the Bond Notification and thereupon deposited with the County Treasurer, and, after authentication thereof by the Bond Registrar, be by said Treasurer delivered to the purchaser thereof (the “Purchaser”), upon receipt of the purchase price for the Bonds, the same being not less than 98.0% of the principal amount of the Bonds (exclusive of original issue discount, if any), plus accrued interest to date of delivery, if any. The Purchaser of the Bonds shall be pursuant to a competitive sale conducted by the County’s independent municipal advisor, Raymond James & Associates, Inc., Chicago, Illinois, the best bidder for the Bonds.

Prior to the sale of the Bonds, the County Executive or the Director of Finance of the County is hereby authorized to approve and execute a commitment for the purchase of a Municipal Bond Insurance Policy (as hereinafter defined), to further secure the Bonds, as long as the present value of the fee to be paid for the Municipal Bond Insurance Policy (using as a discount rate the expected yield on the Bonds treating the fee paid as interest on the Bonds) is less than the present value of the interest reasonably expected to be saved on the Bonds over the term of the Bonds as a result of the Municipal Bond Insurance Policy.

Upon the sale of the Bonds, the Designated Representatives shall prepare a Notification of Sale of the Bonds, which shall include the pertinent details of sale as provided herein (the "*Bond Notification*"). In the Bond Notification, the Designated Representatives shall find and determine that the Bonds have been sold at such price and bear interest at such rates that either the true interest cost (yield) or the net interest rate received upon the sale of the Bonds does not exceed the maximum rate otherwise authorized by applicable law. The Bond Notification shall be entered into the records of the County and made available to the Board at the next regular meeting thereof; but such action shall be for information purposes only, and the Board shall have no right or authority at such time to approve or reject such sale as evidenced in the Bond Notification.

Upon the sale of the Bonds, as evidenced by the execution and delivery of the Bond Notification by the Designated Representatives, the Chairman of the Board, the County Clerk, the County Treasurer, the County Executive, the Director of Finance and any other officers of the County, as shall be appropriate, shall be and are each hereby authorized and directed to approve or execute, or both, such documents of sale of the Bonds as may be necessary, including, without limitation, the contract for the sale of the Bonds between the County and the Purchaser (the "*Purchase Contract*"). Prior to the execution and delivery of the Purchase Contract, the Designated Representatives shall find and determine that no person holding any office of the

County, either by election or appointment, is in any manner financially interested directly in his or her own name or indirectly in the name of any other person, association, trust or corporation, in the Purchase Contract.

The use by the Purchaser of any Preliminary Official Statement and any final Official Statement relating to the Bonds (the “*Official Statement*”) is hereby ratified, approved and authorized; the execution and delivery of the Official Statement is hereby authorized; and the officers of the Board are hereby authorized to take any action as may be required on the part of the County to consummate the transactions contemplated by the Purchase Contract, this Ordinance, said Preliminary Official Statement, the Official Statement and the Bonds.

*Section 9. Treatment of Bonds as Debt.* The Bonds shall be payable from the Pledged Revenues and the Pledged Taxes and do not and shall not constitute an indebtedness of the County within the meaning of any constitutional or statutory limitation, unless the Pledged Taxes shall be extended pursuant to the general obligation, full faith and credit promise supporting the Bonds, as set forth in Section 11 hereof, in which case the amount of the Bonds then outstanding shall be included in the computation of indebtedness of the County for purposes of all statutory provisions or limitations until such time as an audit of the County shall show that the Bonds have been paid from the Pledged Revenues for a complete fiscal year, in accordance with the Act.

*Section 10. Bond Fund.* There is hereby established a special fund of the County known as the “Alternate Bond Fund–Series 2022B” (the “*Bond Fund*”). The Bond Fund is a trust fund established for the purpose of carrying out the covenants, terms and conditions imposed upon the County by this Ordinance. The Bonds are secured by a pledge of all of the moneys on deposit in the Bond Fund, and such pledge is irrevocable until the Bonds have been paid in full or until the obligations of the County under this Ordinance are discharged.

*Section 11. Alternate Revenue Source; Appropriation; Additional Obligations; Tax Levy.* For the purpose of providing funds required to pay the interest on the Bonds promptly when and

as the same falls due, and to pay and discharge the principal thereof at maturity, the County covenants and agrees with the purchasers and the owners of the Bonds that the County will deposit Pledged Revenues into the Bond Fund. All payments with respect to the Bonds shall be made directly from the Bond Fund. There are hereby created two accounts in the Bond Fund, designated as the “Pledged Revenues Account” and as the “Pledged Taxes Account.” Pledged Taxes shall be deposited to the credit of the Pledged Taxes Account. Pledged Revenues shall be deposited to the credit of the Pledged Revenues Account. Pledged Taxes on deposit to the credit of the Bond Fund shall be fully spent to pay the principal of and interest on the Bonds prior to use of any Pledged Revenues on deposit in the Bond Fund.

The County is authorized to issue from time to time additional bonds payable from the Pledged Revenues, and any such additional bonds may share ratably and equally in the Pledged Revenues with the Bonds; *provided, however*, that no such additional bonds shall be issued except in accordance with the provisions of the Act.

For the purpose of providing additional funds to pay the principal of and interest on the Bonds, there is hereby levied upon all of the taxable property within the County, in the years for which any of the Bonds are outstanding, a direct annual tax for each of the years while the Bonds or any of them are outstanding, in amounts sufficient for that purpose, and there be and there hereby is levied upon all of the taxable property in the County the following direct annual taxes (the “*Pledged Taxes*”):

FOR THE YEAR	A TAX SUFFICIENT TO PRODUCE THE SUM OF:	
2022	\$1,750,000	for principal and interest up to and including January 1, 2024
2023	\$1,750,000	for principal and interest
2024	\$1,750,000	for principal and interest
2025	\$1,750,000	for principal and interest
2026	\$1,750,000	for principal and interest
2027	\$1,750,000	for principal and interest
2028	\$1,750,000	for principal and interest
2029	\$1,750,000	for principal and interest
2030	\$1,750,000	for principal and interest
2031	\$1,750,000	for principal and interest
2032	\$1,750,000	for principal and interest
2033	\$1,750,000	for principal and interest
2034	\$1,750,000	for principal and interest
2035	\$1,750,000	for principal and interest
2036	\$1,750,000	for principal and interest
2037	\$1,750,000	for principal and interest
2038	\$1,750,000	for principal and interest
2039	\$1,750,000	for principal and interest
2040	\$1,750,000	for principal and interest
2041	\$1,750,000	for principal and interest
2042	\$1,750,000	for principal and interest

Interest or principal coming due at any time when there are insufficient funds on hand from the Pledged Taxes to pay the same shall be paid promptly when due from current funds on hand in advance of the collection of the Pledged Taxes herein levied; and when the Pledged Taxes shall have been collected, reimbursement shall be made to said funds in the amount so advanced.

Other than as set forth in Section 13 hereof and in the next succeeding paragraph, the County covenants and agrees with the purchasers and the owners of the Bonds that so long as any of the Bonds remain outstanding, the County will take no action or fail to take any action which in any way would adversely affect the ability of the County to collect the Pledged Revenues or to levy and collect the Pledged Taxes. The County and its officers will comply with all present and future applicable laws in order to assure that the Pledged Revenues will be available and that the Pledged Taxes will be levied, extended and collected as provided herein and deposited in the Bond Fund.



To the extent that the taxes levied above exceed the amount necessary to pay debt service on the Bonds as set forth in the Bond Notification, the Designated Representatives are hereby authorized to direct the abatement of Pledged Taxes to the extent of the excess of such levy in each year over the amount necessary to pay debt service on the Bonds in the following bond year, the same being the twelve-calendar-month period commencing on January 2 of each year and ending on the following January 1. Proper notice of such abatement shall be filed with the County Clerk.

*Section 12. Filing of Ordinance.* Forthwith upon the passage of this Ordinance, the County Clerk is hereby directed to file a certified copy of this Ordinance in the records of the County, and it shall be the duty of the County Clerk to annually in and for each of the years 2022 to 2042, inclusive, ascertain the rate percent required to produce the aggregate Pledged Taxes hereinbefore provided to be levied in each of said years; and the County Clerk shall extend the same for collection on the tax books in connection with other taxes levied in said years in and by the County for general corporate purposes of the County; and the County Clerk shall remit the Pledged Taxes for deposit to the credit of the Pledged Taxes Account of the Bond Fund, and in said years the Pledged Taxes shall be levied and collected by and for and on behalf of the County in like manner as taxes for general corporate purposes of the County for said years are levied and collected, and in addition to and in excess of all other taxes. The Pledged Taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying principal of and interest on the Bonds.

*Section 13. Abatement of Pledged Taxes.* Whenever Pledged Revenues or other lawfully available funds of the County have been deposited into the Bond Fund to pay debt service on the Bonds when due, so as to enable the abatement of the Pledged Taxes levied for the same, the Board or the officers of the County acting with proper authority shall direct the abatement of the Pledged

Taxes by the amount of such funds on deposit in the Bond Fund, and proper notification of such abatement shall be filed with the County Clerk in a timely manner to effect such abatement.

*Section 14. Pledged Revenues; General Covenants.* The County covenants and agrees with the holders of the Bonds that, so long as any Bonds remain outstanding:

A. The Pledged Revenues are hereby pledged to the payment of the Bonds; and the Board covenants and agrees to provide for, collect and apply the Pledged Revenues to the payment of the Bonds and the provision of not less than an additional 0.25 times debt service thereon, all in accordance with Section 15 of the Act.

B. The County will punctually pay or cause to be paid from the Bond Fund the principal of and interest on the Bonds in strict conformity with the terms of the Bonds and this Ordinance, and it will faithfully observe and perform all of the conditions, covenants and requirements thereof and hereof.

C. The County will pay and discharge, or cause to be paid and discharged, from the Bond Fund any and all lawful claims which, if unpaid, might become a lien or charge upon the Pledged Revenues, or any part thereof, or upon any such funds in the hands of the Bond Registrar, or which might impair the security of the Bonds. Nothing herein contained shall require the County to make any such payment so long as the County in good faith shall contest the validity of said claims.

D. The County will keep, or cause to be kept, proper books of record and accounts, separate from all other records and accounts of the County, in which complete and correct entries shall be made of all transactions relating to the Pledged Revenues and the Bond Fund. Such books of record and accounts shall at all times during business hours be subject to the inspection of the holders of not less than ten per cent (10%) of the principal amount of the outstanding Bonds or their representatives authorized in writing.

E. The County will preserve and protect the security of the Bonds and the rights of the registered owners of the Bonds, and will warrant and defend their rights against all claims and demands of all persons. From and after the sale and delivery of any of the Bonds by the County, the Bonds shall be incontestable by the County.

F. The County will adopt, make, execute and deliver any and all such further ordinances, resolutions, instruments and assurances as may be reasonably necessary or proper to carry out the intention of, or to facilitate the performance of, this Ordinance, and for the better assuring and confirming unto the holders of the Bonds of the rights and benefits provided in this Ordinance.

G. As long as any Bonds are outstanding, the County will continue to deposit the Pledged Revenues and, if necessary, the Pledged Taxes to the Bond Fund. The County

covenants and agrees with the purchasers of the Bonds and with the registered owners thereof that so long as any Bonds remain outstanding, the County will take no action or fail to take any action which in any way would adversely affect the ability of the County to collect the Pledged Revenues. The County and its officers will comply with all present and future applicable laws in order to assure that the Pledged Revenues and, if necessary, the Pledged Taxes will be collected as provided herein and deposited into the Bond Fund.

H. Once issued, the Bonds shall be and forever remain until paid or defeased the general obligation of the County, for the payment of which its full faith and credit are pledged, and shall be payable, in addition to the Pledged Revenues, from the levy of the Pledged Taxes as provided in the Act and Section 11 hereof.

*Section 15. Application of Proceeds.* Accrued interest received on the delivery of the Bonds is hereby appropriated to pay interest on the Bonds and shall be deposited into the Pledged Taxes Account of the Bond Fund. The remaining principal proceeds of the Bonds, together with any premium received on the sale of the Bonds, are hereby appropriated for the purpose of paying the cost of the Project and the costs of issuance of the Bonds, and the portion thereof not needed to pay such costs of issuance shall be deposited into the “Project Fund–Series 2022B Bonds” of the County, hereby created. At the time of the issuance of the Bonds, the costs of issuance of the Bonds may be paid by the Bond Registrar or the Purchaser on behalf of the County from the proceeds of the Bonds.

*Section 16. Tax Exemption.* The County hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Internal Revenue Code of 1986, as amended (the “Code”), or would otherwise cause the interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The County acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from federal income taxation for interest paid on the Bonds, under present rules, the County may be treated as a

“taxpayer” in such examination and agrees that it will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination.

The County also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the tax-exempt status of the Bonds.

The Board hereby authorizes the officials of the County responsible for issuing the Bonds, the same being the Chairman of the Board, the County Clerk, the County Treasurer, the County Executive and the Director of Finance, to make such further covenants and certifications regarding the specific use of the proceeds of the Bonds as approved by the Board and as may be necessary to assure that the use thereof will not cause the Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the County and the Board further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such forms, statements, and supporting documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the County in such compliance.

*Section 17. Reimbursement.* With respect to expenditures for the Project paid within the 60-day period ending on this date and with respect to which no declaration of intent was previously made, the County hereby declares its intent to reimburse such expenditures and hereby allocates proceeds of the Bonds in the amount indicated in the Tax Exemption Certificate and Agreement

to be delivered in connection with the issuance of the Bonds to reimburse said expenditures.

*Section 18. Registered Form.* The County agrees that it will not take any action to permit the Bonds to be issued in, or converted into, bearer or coupon form.

*Section 19. List of Bondholders.* The Bond Registrar shall maintain a list of the names and addresses of the holders of all Bonds and upon any transfer shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

*Section 20. Duties of Bond Registrar.* If requested by the Bond Registrar, the Chairman of the Board, the County Clerk, the County Treasurer, the County Executive and the Director of Finance are each authorized to execute the Bond Registrar's standard form of agreement between the County and the Bond Registrar with respect to the obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the County upon request, but otherwise to keep such list confidential;
- (c) to give notice of redemption of Bonds as provided herein;
- (d) to cancel and/or destroy Bonds which have been paid at maturity or upon earlier redemption or submitted for exchange or transfer;
- (e) to furnish the County at least annually a certificate with respect to Bonds cancelled and/or destroyed; and
- (f) to furnish the County at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds.

*Section 21. Continuing Disclosure Undertaking.* The Chairman of the Board, the County Treasurer, and the County Executive are each hereby authorized, empowered and directed to execute and deliver a Continuing Disclosure Undertaking under Section (b)(5) of Rule 15c2-12 adopted by the Securities and Exchange Commission pursuant to the Securities Exchange Act of 1934, as amended (the "*Continuing Disclosure Undertaking*"). When executed and delivered on

behalf of the County as herein provided, such Continuing Disclosure Undertaking will be binding on the County and the officers, employees and agents of the County, and the officers, employees and agents of the County are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of such Continuing Disclosure Undertaking as executed. Notwithstanding any other provision of this Ordinance, the sole remedy for failure to comply with such Continuing Disclosure Undertaking shall be the ability of the beneficial owner of any Bond to seek mandamus or specific performance by court order to cause the County to comply with its obligations under such Continuing Disclosure Undertaking.

*Section 22. Provisions a Contract.* The provisions of this Ordinance shall constitute a contract between the County and the owners of the outstanding Bonds. All covenants relating to the Bonds and the conditions and obligations imposed by Section 15 of the Act are enforceable by any holder of the Bonds affected, any taxpayer of the County and the People of the State of Illinois acting through the Attorney General or any designee.

*Section 23. Municipal Bond Insurance.* In the event the payment of principal of and interest on the Bonds is insured pursuant to a municipal bond insurance policy (the “*Municipal Bond Insurance Policy*”) issued by a bond insurer (the “*Bond Insurer*”), and as long as such Municipal Bond Insurance Policy shall be in full force and effect, the County and the Bond Registrar agree to comply with such usual and reasonable provisions regarding presentment and payment of the Bonds, subrogation of the rights of the Bondholders to the Bond Insurer upon payment of the Bonds by the Bond Insurer, amendment hereof, or other terms, as approved by the County Executive or the Director of Finance of the County on advice of counsel, his or her approval to constitute full and complete acceptance by the County of such terms and provisions under authority of this Section.

*Section 24. Record-Keeping Policy and Post-Issuance Compliance Matters.* On September 18, 2014, the Board adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the County, the interest on which is excludable from “gross income” for federal income tax purposes or which enable the County or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The Board and the County hereby reaffirm the *Policy*.

*Section 25. Severability.* If any section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

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*Section 26. Repeal.* All ordinances or parts thereof in conflict herewith be and the same are hereby repealed and this Ordinance shall be in full force and effect forthwith upon its adoption.

PASSED by the County Board of The County of Champaign, Illinois, this 17th day of November, 2022.

APPROVED:

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Kyle Patterson, Chair  
Champaign County Board

RECORDED  
& ATTEST:

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Aaron Ammons, County Clerk  
And ex-officio Clerk of the Champaign  
County Board  
Date: \_\_\_\_\_

APPROVED:

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Darlene A. Kloepfel, County Executive  
Date: \_\_\_\_\_



STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF CHAMPAIGN        )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Champaign, Illinois, and as such official I do further certify that on the \_\_\_\_ day of \_\_\_\_\_, 2022, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_ entitled:

ORDINANCE authorizing the issuance of not to exceed \$20,000,000 of General Obligation Bonds (General Sales Tax Alternate Revenue Source) of the County for the purpose of renovating, repairing and equipping the former County Plaza building for the relocation of various County offices, providing for the pledge of certain revenues to the payment of principal and interest on the bonds and for the levy of property taxes sufficient to pay such principal and interest if the pledged revenues are insufficient to make such payment, and providing for the sale of the bonds to the purchaser thereof.

duly adopted by the County Board of The County of Champaign, Illinois, on the 17th day of November, 2022, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
County Clerk of The County of Champaign,  
Illinois

[SEAL]