

**CHAMPAIGN COUNTY BOARD
COMMITTEE OF THE WHOLE**

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

County of Champaign, Urbana, Illinois

Tuesday, May 14, 2024 at 6:30 p.m.

Shields-Carter Meeting Room

Brookens Administrative Center

1776 East Washington Street, Urbana, Illinois

Agenda Items

Page #'s

I. Call to Order

II. Roll Call

III. Approval of Agenda/Addenda

IV. Approval of Minutes

A. April 9, 2024 – Regular Meeting (*to be distributed*)

V. Public Participation

VI. Communications

VII. 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>

- Public Defender – April 2024
- Emergency Management Agency – April 2024
- Veterans’ Assistance Commission – April 2024
- Probation & Court Services – March 2024 & 1st Quarter Statistics
- Animal Control – March 2024

B. Rosecrance Re-Entry Reports (*information only*)

- Financial Report – March 2024
- Program Report – March 2024

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2-4

C. Continuum of Service Providers to the Homeless Strategic Plan (*presentation*)

D. Veterans’ Assistance Commission Annual Update (*presentation*)

E. Other Business

F. Chair’s Report

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

VIII. Policy, Personnel, & Appointments

A. County Executive

1. Monthly HR Report – April 2024

5-9

2. Appointments/Reappointments (*italics indicates incumbent*)

a. Resolution Appointing *Susan Frobish (D)* to the Board of Review, term 6/1/2024-5/31/2026

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b.	Resolution Appointing <i>Chris Diana (R)</i> to the Board of Review, term 6/1/2024-5/31/2026	11-12
c.	Resolution Appointing <i>Richard Rayburn</i> to the Farmland Assessment Review Committee, term 6/1/2024-5/31/2028	13
d.	Resolution Appointing Daniel Herriott to the Farmland Assessment Review Committee, term 6/1/2024-5/31/2028	14
e.	Resolution Appointing <i>Charles Nerone</i> to the Urbana-Champaign Sanitary District, term 6/1/2024-5/31/2027	15-16
f.	Resolution Appointing Paul Debevec (D) to the Champaign-Urbana Mass Transit District, term ending 12/31/2025	17-18
g.	Resolution Appointing Samantha Carter as a County Board Liaison on the Region 8 Human Service Transportation Plan (HSTP) Policy Committee, term ending 11/30/2024	19
h.	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 (<i>information only</i>)	
B.	County Clerk	
1.	Monthly Fee Reports – April 2024	20
C.	<u>Other Business</u>	
D.	<u>Chair’s Report</u>	
E.	<u>Designation of Items to be Placed on the Consent Agenda</u>	
IX.	<u>Finance</u>	
A.	Budget Amendments/Transfers	
1.	Budget Amendment BUA 2024/5/22 Fund 1080 General Corporate / Dept 040 Sheriff Increased Appropriations: \$122,020 Increased Revenue: \$122,020 Reason: Appropriation of the Illinois Law Enforcement Training and Standards Board grant funds.	21-22
2.	Budget Amendment BUA 2024/5/23 Fund 1080 General Corporate / Dept 043 Emergency Management Agency Increased Appropriations: \$40,000 Increased Revenue: \$40,000 Reason: The funds received from the sale of the old mobile command post, were deposited into the General Fund. The EMA would like to use those funds for replacing another vehicle in their fleet.	23-24

3.	Budget Amendment BUA 2024/5/84 Fund 2500 County Grant Fund / Dept 075 General County Increased Appropriations: \$150,388.69 Increased Revenue: \$150,388.69 Reason: Appropriation for the Firearms Safe Storage Strategies grant funds.	25-26
B.	Regional Planning Commission	
1.	Funding request for Summer Cooling Program (<i>information only</i>)	27
C.	Auditor	
1.	Monthly Report – February 2024 – Reports are available on the Auditor’s webpage at: http://www.co.champaign.il.us/auditor/countyboardreports.php	
2.	GFOA’s Certificate of Achievement for Excellence in Financial Reporting (<i>information only</i>)	28
3.	Resolution Establishing Salaries of Elected Officials – County Auditor, Circuit Clerk, Coroner Treasurer and County Clerk/Recorder	29-36
D.	County Executive	
1.	Intergovernmental Agreement in Opposition to the Water Rate Increase Proposed by Illinois-American Water Company (<i>discussion only</i>)	
2.	Resolution Supporting Illinois House Bill 4512 (HB4512)	37
3.	Resolution Adopting the Champaign County Financial Policies	38-46
4.	Resolution Establishing the Budget Process for Champaign County for FY2025	47-49
E.	County Board	
1.	Approval of travel reimbursement to County Board Member Brett Peugh for the annual NACo Conference	50-56
F.	<u>Other Business</u>	
1.	Future budgetary needs in the Public Defender’s Office (<i>information only</i>)	57-58
G.	<u>Chair’s Report</u>	
1.	Explanation of fund balances and bonds (<i>information only</i>)	59-64
H.	<u>Designation of Items to be Placed on the Consent Agenda</u>	
X.	<u>Other Business</u>	
A.	New County Seal (<i>discussion only</i>)	65-76
XI.	<u>Adjournment</u>	

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.

Rosecrance, Inc (Formerly Community Elements)
 Champaign Co Re-Entry Grant
 For the Month Ending Mar 31, 2024

	Jan	Feb	Mar	Apr	May	June	Total YTD
1. Personnel Costs	\$21,549	\$20,698	\$22,752				\$64,999
2. Payroll Taxes/Benefits	\$5,548	\$4,466	\$5,135				\$15,149
Computer Hardware & Software	\$0	\$0	\$0				\$0
Total Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Insurance	\$32	\$32	\$32				\$96
Building & Grounds Maintenance	\$0	\$0	\$0				\$0
Utilities	\$338	\$123	\$76				\$537
Janitorial Service	\$2,300	\$163	\$207				\$2,670
Equip Maintenance Agreements	\$50	\$250	\$36				\$336
Depreciation	\$250	\$258	\$240				\$748
Total Occupancy	\$2,970	\$826	\$591	\$0	\$0	\$0	\$4,387
Office Supplies	\$234	\$51	\$169				\$454
Contractual / Professional Fees	\$418	\$488	\$586				\$1,492
Travel / Training	\$346	\$173	\$1,300				\$1,819
Client Assistance	\$0	\$0	\$0				\$0
Other Rent	\$0	\$0	\$0				\$0
Telephone / Cell Phone	\$259	\$271	\$267				\$797
Liability / Malpractice Insurance	\$338	\$354	\$344				\$1,036
Moving & Recruiting	\$0	\$0	\$0				\$0
Total Program Expenses	\$31,662	\$27,327	\$31,144	\$0	\$0	\$0	\$90,133
ALLOCATED M&G	\$6,095	\$6,082	\$11,075				\$23,252
TOTAL EXPENSE	\$37,757	\$33,409	\$42,219	\$0	\$0	\$0	\$113,385
Re-Entry Indirect - 11.9% Max							
Max M&G Allowed	\$4,277	\$3,691	\$4,207				\$12,175
Champaign County Total	\$35,939	\$31,018	\$35,351	\$0	\$0	\$0	\$102,308
Champaign County Paid	\$0	\$0	\$0				\$0

March Reentry Monthly Program Report

Total active clients: **13**

Clients continuing from previous quarters: **10**

Total new clients: **3**

- New (TPC) Treatment Plan Clients (Clients who have engaged in and completed a full behavioral health assessment, treatment plan, and are actively receiving services): **0**
- New (NTPC) Non-Treatment Plan Clients (Client who had an initial behavioral health screening and engaged in short-term case management services/obtained linkage to resources): **3**

Total discharges: **4**

Total Veteran clients: **0**

Continuing Client Demographics (7)

ID	Client Type	Sex (M/F)	Age	Race	Ethnicity (Hispanic/Latino) Y/N	Zip Code	Date of Admit
116816	TPC	F	39	Black	N	61801	12/20/23
121550	TPC	M	44	Black	N	61820	1/15/24
131788	NTPC	M	41	Black	N	61821	11/9/23
160012	TPC	M	37	White	N	61802	11/9/23
176803	NTPC	M	44	Black	N	61866	11/6/23
190924	TPC	M	44	Black	N	61821	4/4/23
215758	NTPC	M	39	Black	N	61821	11/16/23
217895	NTPC	M	54	Black	N	61821	1/12/24
150156	NTPC	F	27	White	N	61802	2/29/24
217362	NTPC	F	32	Black	Unknown	61822	2/27/24

New Admission Demographics (3)

ID	Admission Type	Sex (M/F)	Age	Race	Ethnicity (Hispanic/Latino) Y/N	Zip Code	Date of Admit
149592	NTPC	M	52	Black	N	61820	3/11/24
115051	NTPC	M	42	Black	N	61820	3/14/24
120822	NTPC	M	24	White	N	61873	3/20/24

Total client service contacts (this includes all service contacts such as case management, counseling, phone calls, etc): 21

Number of clients receiving multiple Rosecrance services: 6

Types of Rosecrance services

Mental Health Outpatient	2
Substance Use Outpatient	4
Mental Health Case Management	0
Substance Use Residential	0
Mental Health Group Home	0
Mental Health Supportive Living	0
Substance Use Sober Living	0
Crisis Residential Center	0
Psychiatry	4
MAT services	0

Linkage to resources

MRT/AM Groups:	1
Housing:	2
Employment:	4
Education:	2
Insurance:	0
Other Benefits:	0
PCP:	0
Behavioral Health Services:	1
Transportation:	0
Obtaining ID and other docs:	2

Discharge details (4)

ID	Discharge type	Sex (M/F)	Age	Race	Ethnicity (Hispanic/Latino) Y/N	Zip Code	Length of Stay
149592	ASA	M	52	Black	N	61820	7 days
190181	ASA	M	40	Black	N	61821	56 days
183942	ASA	M	44	Black	N	61820	86 days
91447	No services recommended	M	28	White	N	61847	17 days

Recidivism Rate for the month: 0%

Recidivism Rate for the calendar year: 5%

Reentry Council and Executive Committee Information

For the March Reentry Council meeting, we finished up the “food insecurities” theme with a presentation from the Daily Bread Soup kitchen who educated the group on all the services the soup kitchen provides in addition to free meals such as obtaining bus passes and rent assistance. This was a good transition into our next theme of “rent assistance” and Katie Harmon, the Continuum of Care Coordinator for the Champaign County Continuum of Service Providers to the Homeless, presented on all the services available for this population who are struggling with homelessness in Champaign County.

Starting in the March meeting, we presented on Reentry Program data from the previous month which was well received, and we plan to send out data reports along with the meeting agendas prior to the meeting for the group to review and bring questions/comments related to the report. We will continue to make adjustments to the reporting form based on council and board feedback.

The new Reentry Program brochure was completed in March by the marketing team and once feedback is provided on any changes that are needed, we will send it for final print. We should have the brochures by mid to late-April and have identified a long list of agencies and other locations for the brochures to be distributed.



OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE

1776 East Washington Street, Urbana, Illinois 61802-4581

Steve Summers, County Executive

**MONTHLY HR REPORT
APRIL 2024**

UNEMPLOYMENT REPORT – 0

Notice of Claims Received – 0

Benefit Determination – 0

PAYROLL REPORT

APRIL PAYROLL INFORMATION

	4/5/2024		4/19/2024	
	EE's		EE's	
<u>Pay Group</u>	<u>Paid</u>	<u>Total Payroll \$\$</u>	<u>Paid</u>	<u>Total Payroll \$\$</u>
General Corp	610	\$1,218,222.21	521	\$1,168,803.10
RPC/Head Start	266	\$524,214.95	269	\$514,312.63
Total	876	\$1,742,437.16	790	\$1,683,115.73

HEALTH INSURANCE/BENEFITS REPORT

Total Number of Employees Eligible: 603

General County Union (includes AFSCME & FOP):

153 Single; 27 EE+spouse; 53 EE+child(ren); 12 Family; 76 waived

Non-bargaining employees:

138 Single; 29 EE+spouse; 44 EE+child(ren); 15 Family; 56 waived

Life Insurance Premium paid by County: \$1,516.59

Health Insurance Premium paid by County: \$514,606.64

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

April 2024: .94% average over the last 12 months

April 2024: 7 out of 742 Employees left Champaign County: 7 resignations

WORKERS' COMPENSATION REPORT

<u>Entire County Report</u>	<u>April 2023</u>	<u>April 2024</u>
New Claims	2	7
Closed	4	5
Open	27	29

ADMINISTRATIVE SUPPORT to COUNTY BOARD REPORT

Agendas Posted	20	Meetings Staffed	6	Minutes Posted	11
Appointments Posted	18	Notification of Appointment	18	Contracts Posted	6
Calendars Posted	5	Resolutions Prepared	32	Ordinances Prepared	0

VACANT POSITIONS

As of COB 04/30/2024

Total Position Vacancies	33	
New Vacancies This Month	2	10 Departments with unintended vacancies of the 23 departments
Vacancies from 2024 - prior to current mo	13	\$ 1,846,575.52 Payroll for the current, budgeted vacancies if they remained unfilled for 1 year
Vacancies from 2023	14	64,506 Hours of all current vacancies remained unfilled for 1 year
Vacancies from 2022	4	
Intentionally Vacant	2	

ADMINISTRATIVE SERVICES	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

ANIMAL CONTROL	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Deputy Administrator/Veterinarian	3/24/2023	\$ 51.72	1000	\$ 51,720.00

AUDITOR'S OFFICE	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

BOARD OF REVIEW	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

CIRCUIT CLERK'S OFFICE	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

CIRCUIT COURT	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Law Librarian		\$ -	1040	
Administrative Legal Secretary	3/13/2024	\$ 18.68	1965	\$ 36,706.20

CORONER	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Deputy Coroner - Temp	3/9/2024	\$ 22.00	PRN	

COUNTY BOARD	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
County Administrator		\$ -	1950	\$ 130,000.00

COUNTY CLERK'S OFFICE	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

GIS CONSORTIUM	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

HIGHWAY	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Senior Engineer	12/31/2023	\$ 43.63	2080	\$ 90,750.40
Highway Maintenance	3/1/2024	\$ 33.37	2096	\$ 69,943.52

INFORMATION TECHNOLOGY	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Systems Administrator (Courthouse)	New Position	\$ 31.75	1950	\$ 61,912.50
Systems Administrator (Courthouse)	7/15/2022	\$ 31.75	1950	\$ 61,912.50
Senior Systems Administrator	6/16/2023	\$ 42.00	1950	\$ 81,900.00

JUVENILE DETENTION CENTER	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Court Services Officer - JDC	1/18/2024	\$ 25.47	1965	\$ 50,048.55
Court Services Officer - JDC	2/6/2024	\$ 25.47	1965	\$ 50,048.55
Court Services Officer - JDC	2/11/2024	\$ 25.47	1965	\$ 50,048.55
Court Services Officer - JDC	2/11/2024	\$ 25.47	1965	\$ 50,048.55

Court Services Officer - JDC	3/2/2024	\$ 25.47	1965	\$ 50,048.55
Court Services Officer - JDC	4/11/2024	\$ 25.47	1965	\$ 50,048.55

MENTAL HEALTH	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

PHYSICAL PLANT	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

PLANNING & ZONING	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Planner	6/24/2022	\$ 32.06	1965	\$ 62,997.90
Zoning Officer	3/4/2024	\$ 26.39	1965	\$ 51,856.35
Zoning Officer	New Pos 1/1/22	\$ 21.83	1965	\$ 42,895.95

PROBATION	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Court Services Officer - Supervision	3/18/2024	\$ 23.21	1965	\$ 45,607.65

PUBLIC DEFENDER	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Assistant Public Defender	12/4/2023	\$ 41.03	1965	\$ 80,623.95

SHERIFF'S OFFICE	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
Clerk - Corrections	7/15/2023	\$ 21.75	1950	\$ 42,412.50
Master Control Officer - PT	10/13/2023	\$ 18.19	1040	\$ 18,917.60
Master Control Officer - PT	11/17/2023	\$ 18.19	1040	\$ 18,917.60
Sergeant - Corrections	8/25/2022	\$ 40.62	2080	\$ 84,489.60
Correctional Officer	6/7/2023	\$ 24.19	2080	\$ 50,315.20
Correctional Officer	8/10/2023	\$ 25.28	2080	\$ 52,582.40
Correctional Officer	8/17/2023	\$ 24.19	2080	\$ 50,315.20
Correctional Officer	8/21/2023	\$ 24.19	2080	\$ 50,315.20
Correctional Officer	8/23/2023	\$ 31.28	2080	\$ 65,062.40
Correctional Officer	11/21/2023	\$ 23.56	2080	\$ 49,004.80
Correctional Officer	1/19/2024	\$ 23.56	2080	\$ 49,004.80
Correctional Officer	3/17/2024	\$ 23.56	2080	\$ 49,004.80
Court Security Officer	4/12/2024	\$ 23.55	2080	\$ 48,984.00
Court Security Officer	4/12/2024	\$ 23.14	2080	\$ 48,131.20

STATE'S ATTORNEY	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

SUPERVISOR OF ASSESSMENTS	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

TREASURER	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

VETERAN'S ASSISTANCE COMMISSION	Date Vacated	Rate of Pay	Annual Hours	Annual Rate of Pay
None		\$ -	0	\$ -

EEO REPORT

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

April 2024 Monthly EEO Report General County Only	Mapping Technician - GIS	Court Services Officer - Adult Probation	Court Security Officer - Sheriff	Court Security Officer - Sheriff Assistant Deputy/Appraiser Analyst - Supervisor of Assessments	Administrative Legal Secretary - Circuit Court	Detention Officer (PT) - JDC	Planning Internship - Planning & Zoning	Zoning Officer - Planning & Zoning	Deputy Administrator/ Veterinarian (PT) - Animal Control	Deputy Sheriff - Sheriff	Correctional Officer - Sheriff	Master Control Officer (PT) - Sheriff	Systems Administrator (IT)	Senior Systems Administrator (IT)	Court Services Officer - JDC	Clerk/Kennel Worker - Animal Control	Court Services Officer (JDC) Assistant States Attorney (Experienced) - State's Attorney			
Total Applicants	7	5	1	20	6	9	6	1	0	0	1	4	3	4	0	3	6	5	0	81
Male	6	4	1	11	4	1	3	1	0	0	2		3	0		2	3	0	41	
Female	1	1		9	2	8	3		0	1	2	3	1	0	3	4	2	0	40	
NonBinary								0	0					0				0	0	
Undisclosed								0	0					0				0	0	
Hispanic or Latino	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
White	2	0	1	11	5	6	1	0	0	0	1	1	3	0	0	5	1	0	37	
Black or African-American	1	4	0	7	1	3	4	1	0	1	2	2	1	0	3	1	2	0	33	
Native Hawaiian or Other Pacific Islander	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Asian	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	
American Indian or Alaska Native	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Two or more races	1	0	0	2	0	0	1	0	0	0	1	0	0	0	0	0	2	0	7	
Undisclosed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Veteran Status	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	2	

Susan Gail Frobish

Champaign County IL | Generated 4/2/2024 @ 4:00 pm by OnBoard2 - Powered by ClerkBase

Status

Name Susan Gail Frobish
Application Date 3/18/2024
Expiration Date 3/18/2123
Board Member [Susan Frobish](#)
Status Validated

Board	Vacancies	Status
Board of Review	0	Pending

Basic Information

Name
Susan Gail Frobish

What experience and background do you have which you believe qualifies you for this appointment?
Total of 8 years serving on the Board of Review, 34 years as a licensed Real Estate Broker, approx. 10 years as a licensed Residential Appraiser

What is your knowledge of the appointed body's operations, property holding's staff, taxes, and fees?
I have a clear understanding of the Board of Review duties and responsibilities. I have earned an advanced designation as a CIAO - I from the Illinois Property Assessment Institute & take continuing education classes to keep up to date to provide fair & equitable assessments in Champaign County.

Please list any boards, commissions, or public positions to which you have been appointed or elected and are currently serving.
Board of Review, Professional Standards & Grievance Committee for the Champaign County Association of Realtors

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

What is your gender?
Female

What is your ethnicity?
White

What is your political party affiliation?
Democrat

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?
Meet with property owners who feel that their property is not accurately assessed, and make adjustments if necessary. In addition determine homestead exemptions, destruction's, calculate certificates of error and assist with sales ratio studies.

Generated 4/2/2024 @ 4:00 pm

Contact Information

Address
809 W Delaware
Urbana, IL 61801

Email
sfrobish@co.champaign.il.us

Phone
217 202-4688

Occupation

Professional Licenses
Illinois Licensed Real Estate Broker

Registrations/Certifications
Certified Illinois Assessing Official - Intermediate
CIAO - I

Additional Information

Notes

Chris Joseph Diana

Champaign County IL | Generated 4/2/2024 @ 4:01 pm by OnBoard2 - Powered by ClerkBase

Status

Name Chris Joseph Diana
Application Date 4/1/2024
Expiration Date 4/1/2123
Board Member [Chris J. Diana](#)
Status Validated

Board	Vacancies	Status
Board of Review	0	Pending

Basic Information

Name
Chris Joseph Diana

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

Service on the Champaign County BOR from 10/21/2021 to the present date. Experience going back to the early '80s (Washington state) in evaluating property (Commercial Realtor), along with experience as a general contractor and instruction as a home inspector. Local and regional involvement since 2009 as a Real Estate Broker evaluating residential, commercial and land properties; Illinois Realtor Pre-License Instructor, including teaching property characteristics, law and evaluation; contract work with local regional and national lenders and support services in residential, commercial and land BPO evaluations.

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

Current specific knowledge of the BOR operations has been gained from serving on the BOR since 10/21/2021. Prior general knowledge was based on awareness of the Board and related activities from almost 40 years of residence in the community, and observation of the related individuals and activity, along with over 25 years of interaction with Urbana and Champaign County commissions and activities, in addition to the Real Estate activities noted above. Additional statutory specifics through the IDFP and IPAI training.

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

Urbana Community Development Commission (1997-Present);
Champaign-Urbana Age-Friendly Committee (2017-Present).

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.

On rare occasions I have recused myself from discussions and/or decisions on issues or appeals for specific properties owned or associated with existing clients, where I may be, or have been, involved in a value determination or recent transaction for that property.

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

Yes.

What is your gender?
Male

What is your ethnicity?
White

What is your political party affiliation?

Contact Information

Address
PO Box 17702
Urbana, IL 61803

Email
chrisdianarealtor@gmail.com

Phone
217-766-6099

Occupation

Professional Licenses
Real Estate - Managing Broker
(Illinois)

Registrations/Certifications
Certified Illinois Assessing Officer
(CIAO)
Graduate Realtor Institute (GRI)
Certified Distressed Property Expert
(CDPE)
Short Sale and Foreclosure Resource
(SFR)

Additional Information

Notes

Republican

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?

Duties include reviewing the county assessment roll for accuracy and uniformity, and making necessary corrections; reviewing homestead and other homeowner exemptions; assess formerly exempt property; evaluate voluntary and involuntary destructions; review and make recommendations on non-homestead exemptions; hear assessment appeals; prepare filings and argue PTAB appeals; other details related to BOR functions. I would envision carrying out those duties in cooperation with the other Board members, as I have participated in doing from 10/21/2021 to the present time, by applying the applicable laws and regulations, in combination with my knowledge and experience in property evaluation.

Generated 4/2/2024 @ 4:01 pm

member Richard C Rayburn

Champaign County IL | Generated 4/2/2024 @ 4:04 pm by OnBoard2 - Powered by ClerkBase

Status

Name member Richard C Rayburn
Application Date 3/20/2024
Expiration Date 3/20/2123
Status Received

Board	Vacancies	Status
Farmland Assessment Review	0	Pending

Basic Information

Name
member Richard C Rayburn

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

What is your knowledge of the appointed body's operations, property holding's staff, taxes, and fees?
own farmland and are current with markets, values and proceeedures of assessment

Please list any boards, commissions, or public positions to which you have been appointed or elected and are currently serving.
Farml;and assessment review, Conrad Fiosher Drainage Dist

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

What is your gender?
Male

What is your ethnicity?
White

Contact Information

Address
2451 County road 700 East
dewey, IL 61840

Email
rcrphaeton@gmail.com

Phone
2173694888

Occupation

Additional Information

Notes

Generated 4/2/2024 @ 4:04 pm

Daniel Herriott

Champaign County IL | Generated 4/2/2024 @ 4:06 pm by OnBoard2 - Powered by ClerkBase

Status

Name Daniel Herriott
Application Date 3/26/2024
Expiration Date 3/26/2123
Status Received

Board	Vacancies	Status
Farmland Assessment Review	0	Pending

Basic Information

Name
Daniel Herriott

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

I am a farmer in central Illinois with a background in farm management and farm real estate.

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

I have spoken to Paula Bates and fully understand the responsibilities of this position.

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

I am an active member on the Champaign County Farm Bureau 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.

I cannot think of any conflict given the outline of this boards responsibilities.

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

Yes

What is your gender?

Male

What is your ethnicity?

White

Generated 4/2/2024 @ 4:06 pm

Contact Information

Address
30 Dunlap Woods
Sidney, IL 61877

Email
danielherriott20@gmail.com

Phone
[2177225979](tel:2177225979)

Occupation

Professional Licenses
Farmer, Illinois Real Estate License,
Illinois Associate Real Estate Trainee
Appraiser

Additional Information

Notes

Status

Name Charles Philip Nerone
Application Date 6/21/2023
Expiration Date 6/21/2122
Status Received

Board	Vacancies	Status
Urbana-Champaign Sanitary District	1	Pending

Basic Information

Name
Charles Philip Nerone

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

I have over 25 years experience in Environmental Regulations and Compliance. My experience includes Compliance with NPDES and Air Permits, Hazardous Waste handling and Refrigerant Management. I have operated 5 different waste water treatment plants.

I am familiar with Utility Rate justifications and implementation, capital equipment justification process and installation of significant capital projects up to \$30 million dollars. In 2003 I graduated from Eastern Illinois University with an MBA Degree. The MBA has served me well with my involvement in Rate Cases and Capital Project justification and review. I understand the details of waste water processes such as clarification, anaerobic and aerobic digestion, sludge dewatering, filtration and the need to comply with NPDES waste water discharge limits.

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

As a resident and customer of the UCSD I am familiar with the rate structure. A few years ago I visited both plant locations. I am familiar with the various processes of the plants. I understand the operation of sewage collection systems. I understand the UCSD has residential, industrial and commercial customers.

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

Republican Precinct Committeeperson

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

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?

Contact Information

Address
2313 Glenoak Drive
Champaign, IL 61821

Phone
[2177780737](tel:2177780737)

Cell Phone
[2177780737](tel:2177780737)

Email
cnerone1@yahoo.com

Occupation

Professional Licenses

Class K Waste Water License Clinton Power Station
 Class K Waste Water License Vermilion Power Station
 Non-Transient Non Community Public Water Supply Operator

Registrations/Certifications

OSHA 30 hour Safety Training
 OSHA HAZWOPER 24 Hour Supervisor Training
 Nominated in 2010 for Industrial Plant of the Year & Best Operated Waste Water Treatment Works by Illinois Association of Water Pollution Control Operators
 Received the Illinois Power Environmental Achievement Award in 1993 for replacing demineralizers which used acid & caustic creating significant waste with Reverse Osmosis for making water used to supply utility boilers used for generating electricity.

Additional Information

Notes

A review of 70ILCS 2805/4 states the board of trustees is the corporate authority of the sanitary district, and may exercise all the powers and manage and control all the affairs and property of the district. I believe the board will review the financial position of the district and ensure sufficient funding rate structure is in place. The board may review capital expenditures and long-range plans for least cost operation while meeting environmental regulations and serving all customers. Some boards may appoint officers and hire such employees to manage and control the operations of the district as it deems necessary. The board may prescribe the duties and fix the compensation of all the officers and employees of the sanitary district. The board of trustees has full power to pass all necessary ordinances, rules and regulations for the proper management and conduct of the business of the board and the sanitary district, and for carrying into effect the collection and disposal of sewage and the purposes for which the sanitary district was formed. The board of trustees usually has the sole and exclusive authority for regulation and inspection of drainage lines to determine their adequacy and suitability for connection to the sewage system of the district. I would carry out my responsibilities by attending meetings, being prepared for meetings by reviewing board items prior to the meeting, making my best effort to research issues to improve my decision process, and work as a team with other members of the board.

Gender

What is your gender?

Male

Ethnicity

What is your ethnicity?

White

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

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

RESOLUTION NO. 2024-XXX

RESOLUTION APPOINTING A COUNTY BOARD LIAISON ON THE REGION 8 HUMAN SERVICE TRANSPORTATION PLAN (HSTP) POLICY COMMITTEE

WHEREAS, Steve Summers, County Executive, has submitted to the County Board his appointment of Samantha Carter as the County Board Liaison on the Region 8 Human Service Transportation Plan Policy Committee; and

WHEREAS, Such appointment requires the advice and consent of the County Board under 35 ILCS 200/6-5;

NOW, THEREFORE, BE IT RESOLVED By the Champaign County Board that the County Board does hereby advise and consent to the appointment of Samantha Carter as the County Board Liaison on the Region 8 Human Service Transportation Plan (HSTP) Policy Committee.

PRESENTED, ADOPTED, APPROVED, AND RECORDED this 23rd day of May A.D. 2024.

Samantha Carter, Chair
Champaign County Board

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

Approved: _____
Steve Summers, County Executive
Date: _____



AARON AMMONS
CHAMPAIGN COUNTY CLERK & RECORDER
 Champaign County, Illinois

1776 East Washington Street
 Urbana, IL 61802

Office/Vitals: 217-384-3720 Taxes: 217-384-3722 Elections 217-384-3724

www.champaigncountyclerk.il.gov

COUNTY CLERK
MONTHLY REPORT
APRIL
2024

Per 55 ILCS 5/3-2003.4

Liquor Licenses & Permits	75.00
Civil Union License	140.00
Marriage License	6,230.00
Interests	10.54
Fidlar Processing Fees	635.00
Vital Clerk Fees	19,412.50
Tax Clerk Fees	4,735.00
Refunds of Overpayments	38.00
TOTAL	31,276.04
Additional Clerk Fees	1,534.00



SHERIFF DUSTIN D. HEUERMAN CHAMPAIGN COUNTY SHERIFF'S OFFICE

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: Stephanie Fortado, Finance Committee Chairperson

FR: Sheriff Dustin D. Heuerman

DA: April 25, 2024

RE: Budget Amendment

We have received a grant from the Illinois Law Enforcement Training and Standards Board (ILETSB) in the amount of \$122,020. This one-time grant was awarded to accomplish several specific initiatives related to recruitment and retention of Sheriff's Office employees.

Because these grant funds are deposited into the County's general fund, we have submitted a Budget Amendment in the amount of \$122,020 to have those funds transferred from the general fund back into our budget.

Increased Revenue: \$122,020.00

Increased Expense: \$122,020.00

This grant provides financial support to pursue the following initiatives at the Sheriff's Office:

- Employee appreciation
- Employee physical fitness
- Employee mental wellness
- Executive management training for command staff
- Supervisor leadership training for first-line supervisors
- Peer support training for officer wellness improvements
- Employee referral incentives
- Recruitment advertising

We have wanted to pursue these initiatives for a few years but have not been able to make any substantial progress due to budgetary constraints. Not all of these initiatives require future funding for sustainability. However, the intention is that this grant will provide us a solid foundation with these initiatives and then I will attempt to budget for those initiatives that need ongoing financial support in future years.

Thank you for your consideration and continued support of the Sheriff's Office.

Journal Proof Report



Journal Number: 22 Year: 2024 Period: 5 Description: ILETSB Gnt Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1080-00-0215j-02-040-000-111-0000-400411-	STATE-OTHER NON-MAND ILETSB	State-Other Non-Mand ILETSB	N		\$122020.00
BUA	1080-00-0252a-02-040-000-111-0000-502003-	TRAVEL COSTS	Travel Costs	N	\$7920.00	
BUA	1080-00-0252a-02-040-000-111-0000-501017-	EQUIPMENT LESS THAN \$5000	Equipment less than \$5000	N	\$30000.00	
BUA	1080-00-0252a-02-040-000-111-0000-501021-	EMPLOYEE DEVELOP/RECOGNITION	Employee Develop/Recognition	N	\$15000.00	
BUA	1080-00-0252a-02-040-000-111-0000-502002-	OUTSIDE SERVICES	Outside Services	N	\$35000.00	
BUA	1080-00-0252a-02-040-000-111-0000-502004-	CONFERENCES AND TRAINING	Conferences & Training	N	\$26600.00	
BUA	1080-00-0280t-02-040-000-111-0000-800401-	EQUIPMENT	Equipment	N	\$7500.00	
				Journal 2024/5/22	Total	\$122020.00 \$122020.00

Fund: 1080 General Corporate
 Dept: 040 Sheriff
 Reason: Appropriation of the Illinois Law Enforcement Training and Standards Board grant funds.

Fund	Account Description	Debit	Credit
1080	GENERAL CORPORATE		
	1080-00-0146t-00-000-000-000-0000-300101-	BUDGETED REVENUES	\$122020.00
	1080-00-0146t-00-000-000-000-0000-300301-	APPROPRIATIONS	\$122020.00
		Fund Total	122020 122020



SHERIFF DUSTIN D. HEUERMAN CHAMPAIGN COUNTY SHERIFF'S OFFICE

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

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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: Stephanie Fortado, Finance Committee Chairperson

FR: Sheriff Dustin D. Heuerman

DA: April 25, 2024

RE: Budget Amendment

In 2023, ARPA funding was used to purchase a new Mobile Command Post for our Emergency Management Agency (EMA). This Command Post helps to provide a strategic and coordinated response when there is a natural disaster or other emergency such as the search for a missing person.

Piatt County recently purchased the replaced Command Post for \$40,000, which has been deposited into the General Fund. The purpose of this MEMO is to request a Budget Amendment so the \$40,000 can be transferred from the General Fund to the Emergency Management Agency fund, allowing us to replace an additional vehicle in our fleet. The vehicle to be replaced is used for the general operations of EMA, including responding to any local disasters that may present.

Increased Revenue: \$40,000.00

Increased Expense: \$40,000.00

Thank you for your consideration and continued support of the Sheriff's Office and Emergency Management Agency.

Journal Proof Report



Journal Number: 84 Year: 2024 Period: 5

Description: FSSS Grant

Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	2500-00-0215j-02-075-000-111-0000-400411-	STATE - OTHER NON-MAND FSSS	State-Other Non-Mand FSSS	N		\$150388.69
BUA	2500-00-0252d-02-075-000-111-0000-500103-	REGULAR FULL-TIME EMPLOYEES	Regular Full-Time Employees	N	\$72617.00	
BUA	2500-00-0252d-02-075-000-111-0000-501001-	STATIONERY AND PRINTING	Stationary and Printing	N	\$36360.00	
BUA	2500-00-0252d-02-075-000-111-0000-502001-	PROFESSIONAL SERVICES	Professional Services	N	\$41411.69	
				Journal 2024/5/84	Total	\$150388.69 \$150388.69

Fund: 2500 County Grant Fund

Dept: 075 General County

Reason: Appropriation for the Firearms Safe Storage Strategies grant funds.

Fund	Account Description	Debit	Credit
2500	COUNTY GRANT FUND		
	2500-00-0146t-00-000-000-000-0000-300101-	BUDGETED REVENUES	\$150388.69
	2500-00-0146t-00-000-000-000-0000-300301-	APPROPRIATIONS	\$150388.69
		Fund Total	150388.69 150388.69



OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE

1776 East Washington Street, Urbana, Illinois 61802-4581

Steve Summers, County Executive

TO: Dr. Stephanie Fortado, Finance Committee Chairperson

FROM: Kait Kuzio, Grant Coordinator

DA: May 1, 2024

RE: Budget Amendment

Champaign County received a grant from the Illinois Department of Public Health (IDPH) in the amount of \$150,388.69. This Firearms Safe Storage Strategies grant will allow us to facilitate a year-long program to provide safe storage materials and education centered around firearms safety and firearms restraining orders, utilizing community partnerships to ensure we reach all communities that the county serves.

The purpose of this MEMO is to request a Budget Amendment so that the full award of \$150,388.69, which IDPH will release prior to the end of their fiscal year in June 2024, can be deposited into the Special Revenue Fund for this program, which has a start date of June 1, 2024.

Increased Revenue: \$150,388.69

Increased Expense: \$150,388.69

Thank you for your consideration and support.

Journal Proof Report



Journal Number: 23 Year: 2024 Period: 5

Description: Mobile Cmd

Reference 1: Reference 2: Reference 3:

Source	Account	Account Description	Line Description	OB	Debit	Credit
BUA	1080-00-0236t-02-043-000-000-0000-400902	OTHER MISCELLANEOUS REVENUE	Misc Revenue	N		\$40000.00
BUA	1080-00-0280t-02-043-000-000-0000-800401-	EQUIPMENT	Equipment	N	\$40000.00	
			Journal 2024/5/23	Total	\$40000.00	\$40000.00

Fund: 1080 General Corporate

Dept: 043 Emergency Management Agency

Reason: The funds received from the sale of the old mobile command post, were deposited into the General Fund. The EMA would like to use those funds for replacing another vehicle in their fleet.

Fund	Account Description	Debit	Credit
1080	GENERAL CORPORATE		
	1080-00-0146t-00-000-000-000-0000-300101-	\$40000.00	
	1080-00-0146t-00-000-000-000-0000-300301-		\$40000.00
Fund Total		40000	40000



CHAMPAIGN COUNTY
REGIONAL PLANNING
COMMISSION

Date: April 29, 2024
To: Stephanie Fortado, Deputy Chair – Finance, and
John Farney, Assistant Deputy Chair – Finance, and
Honorable Members of the Champaign County Board
From: Lisa Benson
RE: Request for American Rescue Plan Act funds to support Summer Cooling Program

Utility costs have drastically increased, and it is anticipated that the Low-Income Heating Energy Assistance Program (LIHEAP) funding in Champaign County will be exhausted by mid-May 2024. Summer 2024 is predicted to be especially warm. To address this gap in service, RPC will utilize \$107,000 of Community Services Block Grant (CSBG) funds to deliver a Summer Cooling Program from June 2024 – August 2024 (or funding is exhausted). This program will assist low-income households at the greatest risk from extreme heat in Champaign County to maintain utility services to power their homes. It is anticipated that the \$107,000 will assist 107 -170 households.

Eligibility criteria for the Summer Cooling Program:

- Champaign County resident, and
- Household's most recent 30-day income at or below 200% FPL, and
- Household includes a senior (age 60 and above), child under age 4, a pregnant woman, or an individual with a medical certificate documenting a condition that requires power to run medical equipment, AND
- Household's power service is disconnected or in imminent disconnect status.

The amount of bill assistance per household will not exceed \$1,000.

The Regional Planning Commission is seeking Champaign County American Rescue Plan Act funds, so that a larger number of households may be assisted by the program. Following is an estimate of the number of households that may be assisted with different levels of funding.

\$100,000 -- approximately 100 to 150 households
\$150,000 -- approximately 150 to 220 households
\$200,000 -- approximately 200 to 300 households

Thank you for your consideration of this request.

Champaign County Regional Planning Commission

1776 E. Washington St. Urbana, IL 61802
P 217.328.3313 F 217.328.2426
TTY 217.384.3862 CCRPC.ORG



Government Finance Officers Association

203 North LaSalle Street, Suite 2700

Chicago, Illinois 60601-1210

312.977.9700 fax: 312.977.4806

4/16/2024

Kyle Patterson
Board Chair
County of Champaign, Illinois

Dear Kyle:

We are pleased to notify you that your annual comprehensive financial report for the fiscal year ended December 31, 2022 qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

When a Certificate of Achievement is awarded to a government, an Award of Financial Reporting Achievement (AFRA) is also presented to the individual(s) or department designated by the government as primarily responsible for its having earned the Certificate. This award has been sent to the submitter as designated on the application.

We hope that you will arrange for a formal presentation of the Certificate and Award of Financial Reporting Achievement, and give appropriate publicity to this notable achievement. A sample news release is included to assist with this effort.

We hope that your example will encourage other government officials in their efforts to achieve and maintain an appropriate standard of excellence in financial reporting.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine
Director, Technical Services

RESOLUTION NO. 2022-117

RESOLUTION ESTABLISHING SALARIES OF COUNTYWIDE ELECTED OFFICIALS

WHEREAS, the County Board is statutorily required to determine the amount of compensation for the offices of County Executive (55 ILCS 5/2-5012), County Clerk (55 ILCS 5/4-6001), Treasurer (55 ILCS 5/4-6001), Circuit Clerk, (50 ILCS 145/2), Auditor (55 ILCS 5/4-6001), Coroner (55 ILCS 5/4 - 6001), and County Board Chair, (55 ILCS 5/2-3008), and to do so without regard to awards or stipends from State funds for those offices; and

WHEREAS, pursuant to 50 ILCS 145/2, compensation for the offices of County Executive, County Clerk, and Treasurer must be fixed at least 180 days before the term of office begins on December 1, 2022 and cannot constitutionally be increased or decreased thereafter until after the term beginning 2022 ends in the year 2026 (IL Const. 1970 Art. VII §9 (b)); and

WHEREAS, pursuant to 50 ILCS 145/2, compensation for the offices of Circuit Clerk, Auditor, and Coroner must be fixed at least 180 days before the term of office begins on December 1, 2024 and cannot constitutionally be increased or decreased thereafter until after the term beginning 2024 ends in the year 2028 (IL Const. 1970 Art. VII § 9 (b)); and

WHEREAS, pursuant to 55 ILCS 5/2-3008, compensation for the County Board Chair must be fixed before the term of office begins on December 1, 2022, and cannot constitutionally be increased or decreased thereafter until after the term beginning 2022 ends in the year 2024; and

WHEREAS, pursuant to 50 ILCS 145/2(b) and the below indicated statutes, the following elected officers are expected to receive the following stipends in addition to the compensation to be paid by the county:

County Clerk - \$6,500 (55 ILCS 5/4-6001(d))
Treasurer - \$6,500 (55 ILCS 5/3-10007)
Circuit Clerk - \$6,500 (705 ILCS 105/27 3(d))
Auditor - \$6,500 (55 ILCS 5/4-6001(h))
Coroner - \$6,500 (55 ILCS 5/4-6002(c)); and

WHEREAS, the County Board must balance its duty to fairly and adequately compensate all elected officials - including the County Executive, County Clerk, Treasurer, Circuit Clerk, Auditor, Coroner, and County Board Chair - with its duty to protect the public's tax dollars and provide County services effectively and efficiently;

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the County Board of the County of Champaign, Illinois that the salaries for the County Executive, County Clerk, Treasurer, Circuit Clerk, Auditor, Coroner, and County Board Chair shall be fixed as follows:

Position	For the 12 months beginning 12/1/2022	For the 12 months beginning 12/1/2023	For the 12 months beginning 12/1/2024	For the 12 months beginning 12/1/2025	Every subsequent year on December 1 unless changed by a future county board resolution
Executive	\$70,000	\$71,400	\$72,828	½ CPI	½ CPI
County Clerk	\$110,000	112,200	\$114,444	½ CPI	½ CPI
Treasurer	\$110,000	112,200	\$114,444	½ CPI	½ CPI
Circuit Clerk	***	***	\$114,444	½ CPI	½ CPI
Auditor	***	***	\$109,866.24	½ CPI	½ CPI
Coroner	***	***	\$109,866.24	½ CPI	½ CPI
Board Chair	\$12,000	\$12,000	\$12,000	½ CPI	½ CPI

***Fixed by prior resolution


BE IT FURTHER RESOLVED that the term “½ CPI” in the chart above means ‘one half (50%) of the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor.’ Beginning on December 1, 2025, the salaries of the above-elected county officers shall have their salaries adjusted by ½ CPI by comparing the figure for the most recent July with the figure for the previous July. In no case shall any salary subject to a ½ CPI adjustment be increased more than three percent (3%) annually, nor shall any salary subject to a ½ CPI adjustment be decreased. These salaries shall continue to be adjusted by ½ CPI every subsequent December 1 unless changed by a future county board ordinance or resolution.

BE IT FURTHER RESOLVED that the County Clerk, County Executive, County Treasurer, Circuit Clerk, Auditor, and Coroner shall be entitled to receive health insurance benefits under the County policy with premiums to be set at the same contribution amount as that charged to employees not covered under collective bargaining agreements and shall be entitled to participate in IMRF, and shall be entitled to receive any ancillary benefits under County policy with premiums if any to be set at the same contribution amount as that charged to employees not covered under collective bargaining agreements.

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution No. 2021-310.

PRESENTED, ADOPTED, APPROVED, AND RECORDED

this 19th day of May A.D. 2022

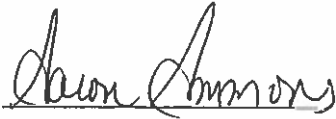


Kyle Patterson (May 20, 2022 14:31 EDT)

Kyle Patterson, Chair
Champaign County Board

Recorded

& Attest:



Aaron Ammons, County Clerk
and ex-officio Clerk of the
Champaign County Board

Date: 5/24/22

Approved: _____

Darlene A. Kloeppel, County Executive

Date: _____

Susan W. McGrath
Champaign County Circuit Clerk



Champaign County Courthouse
101 East Main Street
Urbana, IL 61801
Phone (217) 384-3725
Fax (217) 384-3879

TO: Samantha Carter, County Board Chair
Jennifer Locke, Vice-Chair
Champaign County Board Members
Champaign County Auditor George Danos
Champaign County Clerk Aaron Ammons
Champaign County Coroner Steve Thuney
Champaign County Treasurer Cassandra Johnson

FROM: Susan W. McGrath, Champaign County Circuit Clerk

RE: Elected Official Salaries

DATE: March 31, 2024

We want to thank the County Board for allowing us to present our request for the establishment of the salaries of the Champaign County Auditor, the Champaign County Circuit Clerk, and the Champaign County Coroner for the four-year term starting December 1, 2024. The Board must fix these salaries at least 180 days before the beginning of these terms. 50 ILCS 145/2.

While the salaries are to be set for the four-year term, the Board is not prohibited from building in increases during the course of the term. Although yearly increases were built in for the offices of County Clerk and County Treasurer for the term December 1, 2022–November 30, 2026, that was not done for the offices of County Auditor, Circuit Clerk or Coroner for the term December 1, 2020–November 30, 2024. As a consequence, the salaries for these latter three offices remained flat for the entirety of their four-year term.

What we are requesting the Board to do is to create parity among the county wide elected officials for whom the Board sets salaries.

We have attached an outline of what nearby comparable counties pay their countywide officials. Their countywide officials are basically paid the same salary.

Page Two
Memo re Elected Official Salaries
March 31, 2024

We have recommended a mechanism by which the County Board can establish a pattern of equity for the officials elected in 2024 and 2026. Our formula does this: It ties together the salaries of all five county wide officials by December 1, 2026 with all future yearly increases being the same as those of all other non-exempt County employees.

Please do not hesitate to contact Coroner Steve, Auditor George, or me if you have any questions about this information prior to the Committee of the Whole meeting.

Toward addressing pay equity among electeds and keeping up with inflation.

I. Local comparison to similarly sized downstate counties.

2023 Elected Officials Salaries							Standard
County Name	Auditor	Coroner	Circuit Clerk	Treasurer	County Clerk & Recorder	Population	Deviation
McLean	*	\$ 100,322	\$ 105,289	\$ 104,797	\$ 104,797	172,828	\$ 2,331
Sangamon	\$ 110,189	\$ 110,189	\$ 114,189	\$ 114,189	\$ 114,189	196,007	\$ 2,191
Champaign	\$ 93,666	\$ 93,666	\$ 97,569	\$ 112,200	\$ 112,200	205,870	\$ 9,572
St. Clair	\$ 102,765	\$ 102,765	\$ 102,765	\$ 105,485	\$ 105,485	257,400	\$ 1,490
Madison	\$ 116,700	\$ 116,700	\$ 116,000	\$ 112,000	\$ 112,000	265,000	\$ 2,463

Champaign County has the *biggest spread* between elected officials among comparable counties.

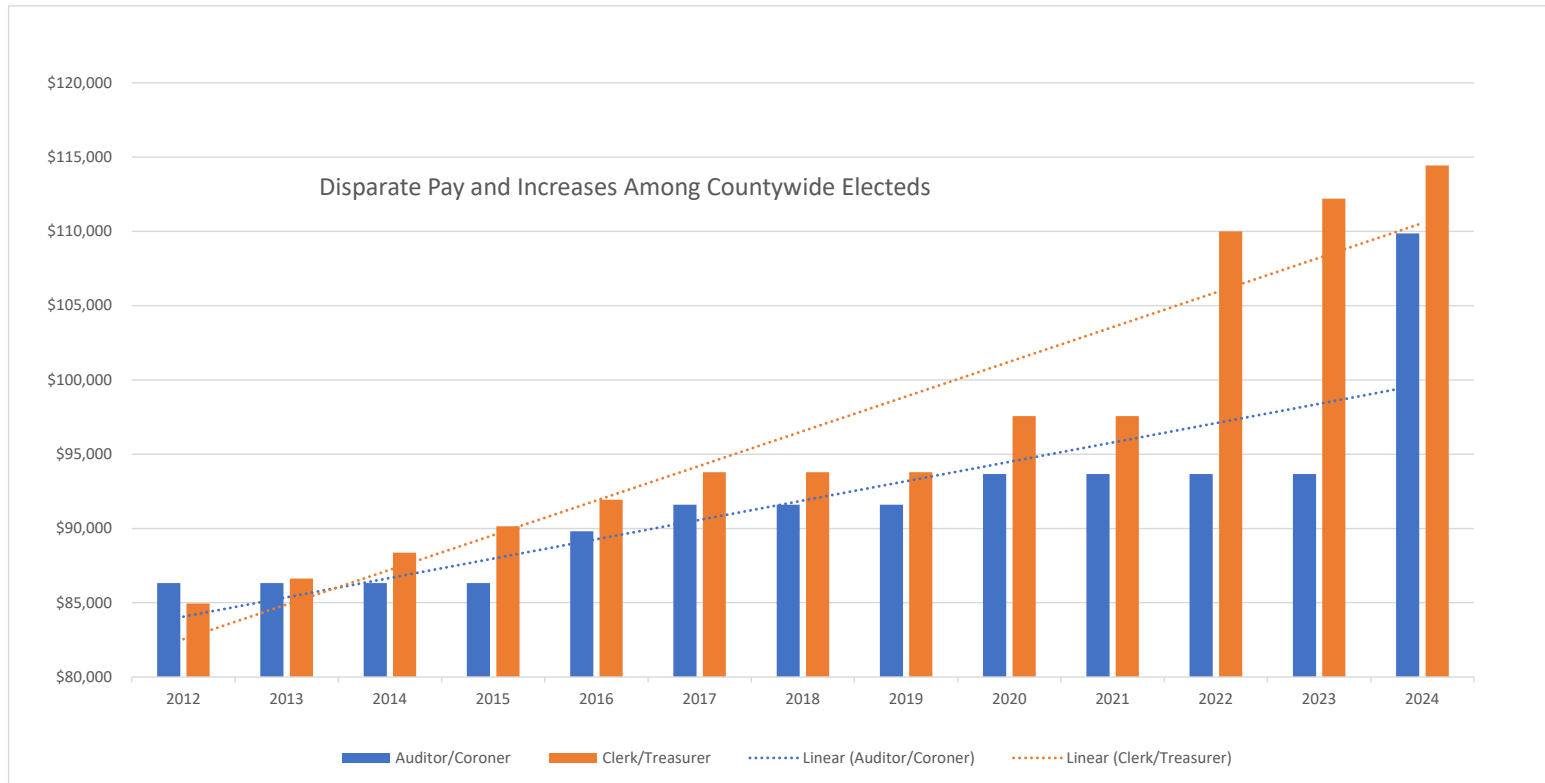
Madison also has a separate Recorder, who is paid the same as Auditor and Coroner.

*McLean did not respond to intra-auditor communication.

2. History of disparate treatment between the presidential and the midterm classes.

December 1	Auditor/Coroner	Clerk/Treasurer	Circuit Clerk
2012	\$86,320	\$84,947	\$86,632
2013	\$86,320	\$86,632	\$90,064
2014	\$86,320	\$88,379	\$90,064
2015	\$86,320	\$90,147	\$90,064
2016	\$89,814	\$91,936	\$91,874
2017	\$91,603	\$93,787	\$93,709
2018	\$91,603	\$93,787	\$93,709
2019	\$91,603	\$93,787	\$93,709
2020	\$93,666	\$97,569	\$97,569
2021	\$93,666	\$97,573	\$97,569
2022	\$93,666	\$110,000	\$97,569
2023	\$93,666	\$112,200	\$97,569
2024	\$109,866	\$114,444	\$114,444

The 2017 Clerk salary is our point of reference.



3. Recommendation: that all five traditional countywides (Clerk, Circuit Clerk, Auditor, Coroner, Treasurer) be set to \$119,376 for the 2024 Class effective Dec 1, 2024, to be increased annually *the same as for non-bargaining employees.*

Clerk at Dec.	Price Levels¹			
2017	December 24 (est.)	December 2023	December 2017	
\$93,787	313.8	306.7	246.5	requires in December 2024 a salary of: \$119,376

In other words, for the County Clerk's salary to have the same purchasing power on Dec 1, 2024 as he did on Dec 1, 2017, he would need to make \$119,376 today.

We propose that this single salary be the standard for all traditional countywides and be implemented effective 12.01.24

	For the twelve months beginning				
	December-24	December-25 ²	December-26 ²	12/4/2027 ³	Onward ³
Executive	\$72,828	<i>\$74,357</i>	<i>\$75,845</i>	2025 salary*(1+R₂₈)	prev. yr *(1+R₂₉)
Clerk, Treasurer	\$114,444	<i>\$115,646</i>	<i>\$124,320</i>	2026 salary*(1+R₂₈)	prev. yr *(1+R₂₉)
Cir Clk, Aud, Cor.	\$119,376	<i>\$121,883</i>	<i>\$124,320</i>	2026 salary*(1+R₂₈)	prev. yr *(1+R₂₉)

¹The price level accumulates inflation over the years to foster direct calculation between two years, like the inflation calculator app.

<https://www.statista.com/statistics/244993/projected-consumer-price-index-in-the-united-states>

² The italicized quantities are estimates based on expected inflation of in 2.1% 2025 and 2.0% in 2026. They get half CPI.

<https://www.statista.com/statistics/244993/projected-consumer-price-index-in-the-united-states>

³ R₂₈ refers to the across-the-board increase (in decimal terms) the Board grants to salaried, non-bargaining employees effective 1/01/2028.

⁴ 2020 elected officials were held flat for seven years, except for one **2%** annual increase, while prices went up **27%**. That is significant ground to lose over seven years in real purchasing power.

RESOLUTION NO. 2024-XXX

A RESOLUTION SUPPORTING ILLINOIS HOUSE BILL 4512 (HB4512)

WHEREAS, the Champaign County Board (“Board”) is continually seeking ways to lower costs to be good stewards of the tax dollars entrusted to it by the citizens of Champaign County; and

WHEREAS, the Illinois Property Tax Code, specifically 35 ILCS 200/12-10 requires at certain times the Champaign County Assessor to publish assessment information for the County and/or properties for which assessments have been added or changes in some public newspaper or newspapers published in the County; and

WHEREAS, the cost of publication for the General Assessment Year of 2023 was \$20,110; and

WHEREAS, Illinois State Representative Cyril Nichols of the 32nd District has proposed HB4512 which seeks to amend section 200/12-10 of the Illinois Property Tax Code and allow assessors in counties of less than 3,000,000 inhabitants to post the required information on the Chief County Assessment Officer’s website in lieu of publication in a newspaper; and

WHEREAS, the Board believes this option will provide the same information to taxpayers while reaching a larger portion of the taxpayers than the limited circulation of a local newspaper and at the same time saving thousands of dollars for the taxpayers of Champaign County;

NOW, THEREFORE, BE IT RESOLVED that the County Board of Champaign County, Illinois hereby declares it’s support for HB4512 as it is presently written.

BE IT FURTHER RESOLVED that the County Clerk transmit a certified copy to the office of the State Representatives and State Senators for this area; Adam Niemerg, Carol Ammons, Brandun Schweizer, Chapin Rose and Paul Faraci.

PRESENTED, ADOPTED, APPROVED, AND RECORDED this 23rd day of May, 2024

Samantha Carter, Chair
Champaign County Board

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

Approved: _____
Steve Summers, County Executive
Date: _____



OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE

1776 East Washington Street, Urbana, Illinois 61802-4581

Steve Summers, County Executive

MEMORANDUM

To: Stephanie Fortado, Chair of Finance; and
John Farney, Vice-Chair of Finance; and
Honorable Members of the Champaign County Board

From: Travis Woodcock, Budget Director

Date: May 14, 2024

Subject: Recommended Revisions to Champaign County Financial Policies

Each year, the County Board reviews and approves the County's Financial Policies. This year's changes are primarily clarifications, updates to job titles, and minor formatting changes. There are no material changes to the policies currently. Throughout the year, if changes are additions are needed, the County Board will review and approve them at that time.

REQUESTED ACTION

The Finance Committee recommends the Resolution adopting Champaign County Financial Policies be forwarded to the County Board for approval.



Champaign County Financial Policies

Introduction

Champaign County has several relevant financial policies in order to preserve and enhance its fiscal health, identify acceptable and unacceptable courses of action, and provide a standard to evaluate the government's fiscal performance. Policies that are central to a strategic, long-term approach to financial management are posted on the County website <http://www.co.champaign.il.us/HeaderMenu/generalinfo.php>.

- Purchasing Policy (including Capital Asset Management and Replacement)
- Grant Application/Approval Policy
- Salary Administration Guidelines
- Travel Policy
- Credit Card Policy
- Treasurer's Investment Policy <http://www.co.champaign.il.us/treasurer/PDFS/InvestmentPolicy.pdf>

Objectives

1. To institutionalize established financial management practices thereby promoting stability and continuity.
2. To establish a shared and documented understanding of financial principles to guide fiscal decision-making.
3. To protect and enhance the County's bond rating.
4. To promote long-term strategic planning.
5. To manage risks to the County's fiscal position.
6. To establish guidelines for strategic investment in County facilities, capital, and technology.

Budget Policies

1. The County's fiscal year is January 1 – December 31.
2. All County funds, with the exception of fiduciary funds, are appropriated in the "Official Budget," which is approved by the County Board. Appropriations are considered the maximum authorization to incur obligations and not a mandate to spend.
3. State law mandates, "no contract shall be entered into, and no obligation or expense shall be incurred by or on behalf of a county unless an appropriation therefor has been previously made." 55 ILCS 5/6-1005.
4. The County is committed to producing a balanced budget in a timely manner. The County will pay for current expenditures with current revenues, avoiding procedures that balance budgets by postponing needed expenditures, realizing future revenues early, or rolling over short-term debt. A budget is balanced when total appropriations do not exceed total revenues and appropriated fund balance within an individual fund.
5. The budgets for all governmental funds and proprietary funds are presented on a modified accrual basis recognizing revenues when they become available and measurable; and expenditures when the liability is incurred. Champaign County's accrual period is sixty (60) days after the close of the fiscal year.
6. The final Budget document must include:

- a. A statement of financial information including prior year revenue and expenditure totals, and current and ensuing year revenue and expenditure projections; and
 - b. A statement of all moneys in the county treasury unexpended at the termination of the last fiscal year; and
 - c. A statement of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year; and
 - d. Additional information required by 55 ILCS 5/6-1002 and state law.
7. The budget may be amended through a Budget Amendment or Budget Transfer which require a 2/3rd majority vote (15) of the County Board. Department heads may authorize transfers between non-personnel budget lines in their department budget as long as they do not exceed the total combined appropriation for non-personnel categories; and transfers between personnel lines as long as they do not exceed the total combined appropriation for personnel categories. The Regional Planning Commission's legal level of budgetary control is by fund, with transfers between expenditure categories within the same fund allowed.
 8. A General Corporate Fund contingency appropriation will be designated for emergency purchases during the fiscal year. The contingency appropriation goal is 1% of the total anticipated expenditure for the General Corporate Fund. No more than 5% of the total General Corporate Fund Appropriation may be appropriated to contingencies. Money appropriated for contingencies may be used for contingent, incidental, miscellaneous, or general county purposes, but no part of the amounts so appropriated shall be used for purposes for which other appropriations are made in the budget unless a transfer of funds is authorized by a 2/3rd majority vote (15) of the County Board.
 9. On an annual basis, the [Office of the County Executive](#) will prepare a Financial Forecast to include expenditure projections for the current year and the next five (5) fiscal years at a minimum.

Revenue Policies

1. The County will strive to maintain diversified and stable revenue sources to shelter it from unforeseeable short-run fluctuations in any one revenue source.
2. The County will estimate its annual revenues by an objective, analytical process. On an annual basis, and in conjunction with expenditure projections, the County will prepare revenue projections for the current year and the next five (5) fiscal years at a minimum. Each existing and potential revenue source will be re-examined annually.
3. The property tax rates for each levy shall be calculated in accordance with the Property Tax Extension Limitation Law (PTELL).
4. The County charges user fees for items and services, which benefit a specific user more than the general public. State law or an indirect cost study determine the parameters for user fees. The County shall review all fees assessed in its annual budget preparation process to determine the appropriate level of fees for services and recommend any proposed changes to the fees collected to be implemented in the ensuing budget year.
5. To the extent feasible, one-time revenues will be applied toward one-time expenditures and will not be used to finance ongoing programs. Ongoing revenues should be equal to or exceed ongoing expenditures.
6. The Champaign County Board supports efforts to pursue grant revenues to provide or enhance County mandated and non-mandated services and capital needs. Activities which are, or will be, recurring shall be initiated with grant funds only if one of the following conditions are met:
 - a. The activity or service can be terminated in the event the grant revenues are discontinued; or

- b. The activity should, or could, be assumed by the County's General and recurring operating fund or another identified fund. Departments are encouraged to seek additional sources of revenue to support the services prior to expiration of grant funding. Grant approval shall be subject to the terms and conditions of County Ordinance Number 635, and Ordinance amendments 903 and 920.

Fund Policies

1. The County's financial structure begins with funds. A fund is a self-balancing accounting entity with revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable State and Federal laws. Each fund has at least one Department Budget, which is a group of expenditures that provide for the accomplishment of a specific program or purpose.
2. A major fund is a budgeted fund where revenues or expenditures represent more than 10% of the total appropriated revenues or expenditures.
3. All county funds are included in the Annual Budget Document except the fiduciary funds described below.
 - a. Private Purpose Trust Funds in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges, which resources are not available to support the County's own programs.
 - b. Agency Funds held in a custodial capacity for external individuals, organizations, and governments for the purpose of reporting resources, such as property taxes and circuit court fees and fines.
4. Governmental funds account for traditional governmental operations that are financed through taxes and other fixed or restricted revenue sources.
 - a. The General Corporate Fund is available for any authorized purpose and is used to account for all financial resources except those required to be accounted for in another fund. A summary is prepared which lists the amount of General Corporate Fund appropriation for all affected departments. The General Corporate Fund is a Major Fund.
 - b. Special Revenue Funds are used to account for the proceeds of specific sources that are legally restricted to expenditures for a specific purpose.
 - i. Included in the Special Revenue Funds are Debt Service Funds utilized to account for the payment of interest, principal, and related costs on the County's general long-term debt. (In addition to Debt Service Funds, the County also has debt service budgets included in other funds as appropriation based on the purpose of the fund.)
 - ii. Also included in Special Revenue Funds are Capital Project Funds used to account for all expenditures and revenues associated with the acquisition, construction or maintenance of major facilities that are not financed through proprietary funds or funds being held for other governments.
 - c. Proprietary Funds account for certain "business-type" activities of governments that are operated so that costs incurred can be recovered by charging fees to the specific users of these services.
 - i. An enterprise fund is used to account for operations that are financed primarily by User charges. The County does not have enterprise funds.
 - ii. An Internal Service Fund is established to account for the financing of goods and services provided to the County and other agencies on a cost reimbursement basis. The activities of the Self-Funded Insurance Fund and Employee Health Insurance Fund are budgeted and appropriated using Internal Service Funds.

5. A Fund Statement is presented for each fund, which summarizes past and projected financial activity for the fund as follows:
 - a. Revenues presented in line-item detail within revenue categories; and
 - b. Expenditures presented in line-item detail within major categories – e.g., personnel, commodities, services; and
 - c. Fund Balance including the actual or estimated funds remaining at the end of the fiscal year.

Financial Reserves and Surplus

1. The fund balance for each fund shall be reviewed annually, and recommendations for financial reserves and a plan for the use of surplus funds shall be documented.
2. For cash flow purposes due to the timing of property tax revenues and fluctuations in the receipt of state shared revenues, and in order to allow flexibility to respond to unexpected circumstances, the minimum unrestricted fund balance requirement for the General Corporate Fund is two-months or 16.7% of operating expenditures. A plan will be developed to increase the fund balance in instances where an ending audited fund balance is below the two-month minimum requirement.
3. It is the intent of the County to use all surpluses generated under the Direction of the County Board to meet reserve policies, avoid future debt, reduce outstanding debt, mitigate current and future financial risks, and preserve the County's bond rating. The use of surplus funds for ongoing recurring expenditures is prohibited.

Capital Asset Management and Replacement

1. The Capital Asset Replacement Plan includes a multi-year plan for vehicles, computers, technology, furnishings, and office equipment. It will be updated for the General Corporate Fund departments during the annual budget process. Expenditures will be appropriately amortized and reserves for replacement will be estimated. If the County is unable to appropriate full funding for future reserves, this will be documented in the Capital Asset Replacement budget. A five-year forecast for capital asset management and replacement will be developed and updated annually.
2. The County strives to maintain all assets at a level adequate to protect the County's capital interest and to minimize future maintenance and replacement costs.
3. Through the annual budget process, funding for the fiscal year projects in the County's Capital Facilities and Technology plans will be identified. If the County is unable to appropriate funding for any scheduled projects, this will be documented in the Capital Asset Replacement Fund budget.
4. The ~~Director of Finance~~Budget Director will review all expenditures from the Capital Asset Replacement Fund and is authorized, in addition to the County Executive, to approve all expenditures from the Capital Asset Replacement Fund in compliance with the multi-year plans and policies established by the County Board. No more than 3% of the equalized assessed value of property subject to taxation by the county may be accumulated in a separate fund for the purpose of making specified capital improvements.
5. The Auditor maintains a fixed asset inventory of furniture, equipment, buildings, and improvements with a value of greater than \$5,000 and a useful life of one year or more.

Debt Management

1. When applicable, the County shall review its outstanding debt for the purpose of determining if the financial marketplace will afford the County the opportunity to refund an issue and lessen its debt service costs. To consider the possible refunding of an issue, a Present Value savings of three percent over the life of the respective issue, at a minimum, must be attainable.
2. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
3. When the County finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
4. The County will strive to have the final maturity of general obligation bonds at, or below, thirty years.
5. Whenever possible, the County will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.
6. The County will not use long-term debt for current operations.
7. State statute limits indebtedness to 2.87% of the County's assessed valuation, 5.75% for voted bonds. Documentation of the County's legal debt limit and debt margin will be included in the budget document.
8. The County will maintain good communications with bond rating agencies regarding its financial condition. The County will follow a policy of full disclosure on every financial report and borrowing prospectus.
9. Annually, in December, the ~~Director of Finance~~Budget Director will complete Post-Issuance Compliance reviews for the County's bonds and provide a Post-Issuance Tax Compliance Report to the Champaign County Finance Committee.

Disclosure Policies and Procedures

1. The County will comply with continuing disclosure requirements established by Securities and Exchange Commission Rule 12c2-12, and the continuing disclosure agreements required by its bond issues. The County may wish to engage the services of a Dissemination Agent to assist with its continuing disclosure obligations.
2. The ~~Director of Finance~~Budget Director is designated as the officer responsible for the procedures related to Disclosures.
3. **Official Statements Procedures.** Whenever an Official Statement will be disseminated in connection with the issuance of obligations by the County, the Disclosure Officer will oversee the process of preparing the Official Statement pursuant to the following procedures:
 - a. The County shall select the working group for the transaction, which may include outside professionals such as disclosure counsel, a municipal advisor, and an underwriter (the "Working Group") and the member of the Working Group responsible for preparing the first draft of the Official Statement.
 - b. The Disclosure Officer shall review and make comments on the first draft in order to determine that the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the

Official Statement not misleading. The Disclosure Officer shall also be responsible for ensuring that the financial data presented with regard to the County is accurate.

- c. After completion of the review the Disclosure Officer shall discuss the first draft of the Official Statement with the members of the Working Group and such staff and officials of the County as the Disclosure Officer deems necessary and appropriate and provide comments. The Disclosure Officer shall also consider comments from members of the Working Group and whether any additional changes to the Official Statement are necessary.
- d. The Disclosure Officer shall continue to review subsequent drafts and if the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading, it may be released for dissemination to the public; *provided, however*, that the use of the Official Statement must be ratified, approved, and authorized by the County Board.

4. **Disclosure Procedures: Annual Financial Information.** By June 30 of each year, the Disclosure Officer shall prepare (or hire an agent to prepare) and file the Annual Financial Information with Electronic Municipal Market Access (EMMA) (or confirm that such filing is completed by any agent hired by the County for such purpose). If Audited Financial Statements are not available when the Annual Financial Information is filed, Audited Financial Statements will be submitted to EMMA within 30 days after availability to the County. In addition to the required updating of the Annual Financial Information, the Disclosure Officer should consider whether additional information needs to be added to the Annual Financial Information in order to make the Annual Financial Information, including the Financial Statements, taken as a whole, correct, and complete in all material respects.

5. **Disclosure Procedures: Reportable Events.** The Disclosure Officer will prepare (or hire an agent to prepare) Reportable Event Disclosure and file the same with EMMA (or confirm that such filing is completed by an agent hired by the County for such purpose) in a timely manner (not in excess of ten business days after the occurrence of the Reportable Event). Incurrence of a Financial Obligation, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation, any of which affect security holders, if material, is a Reportable Event. Upon the incurrence of any Financial Obligation, as such term is defined in the Undertaking, the Disclosure Officer shall review such Financial Obligation and assess whether it is material. If, in connection with such Financial Obligation, the County has agreed to any covenant, event of default, remedy, priority right or other similar term which affects security holders, the Disclosure Officer shall further review such term and assess whether the same is material. The Disclosure Officer shall prepare a summary of such review. If, in the Disclosure Officer's reasonable judgment, following consultation with financial or legal professionals as necessary, such Financial Obligation and/or term of such Financial Obligation is deemed material, the Disclosure Officer shall file a summary of such Financial Obligation (or the entire financing document, provided that confidential or sensitive information may be redacted to the extent such redaction does not prevent all material terms from being disclosed) with EMMA not in excess of ten business days after the incurrence of such Financial Obligation.

6. **Disclosure Procedures: EMMA Notices.** Whenever the County determines to file an EMMA Notice, or whenever the County decides to make a voluntary filing to EMMA, the Disclosure Officer shall prepare (or hire an agent to prepare) the EMMA Notice in the form required by the Municipal Securities Rulemaking Board (MSRB). In the case of a disclosure required by an Undertaking, the Disclosure Officer shall determine whether any changes to the EMMA Notice are necessary to make the document

compliant with the Undertaking. If, in the Disclosure Officer's reasonable judgment, the EMMA Notice is correct and complete and, in the case of a disclosure required by an Undertaking, complies with the Undertaking, the Disclosure Officer shall file the EMMA Notice (or confirm that such filing is completed by any agent hired by the County for such purpose) within the timeframe allowed for such filing.

Accounting, Auditing, and Investment

1. The County follows Generally Accepted Accounting Principles (GAAP).
2. State statutes require an annual audit by independent certified public accountants. A comprehensive annual financial report shall be prepared to the standards set by the Government Finance Officers Association (GFOA).
3. The County uses an accounts receivable system to accrue revenues when they are available and measurable for governmental fund types. Departments should bill appropriate parties for amounts owed to Champaign County, review aging reports, complete follow-up information about the account, and monitor all accounts receivables.
4. The County Treasurer is responsible for investment of all Champaign County funds. With County Board approval, the Treasurer may make a short-term loan of idle monies from one fund to another, subject to the following criteria:
 - a. Such loan does not conflict with any restrictions on use of the source fund; and
 - b. Such loan is to be repaid to the source fund within the current fiscal year.
5. The County Treasurer shall be responsible for the monthly reporting of investment activity as required under 55 ILCS 5/3-11007. The monthly County Board report shall include investment, collateral, and financial institution information to fairly inform the general public of the Treasurer's Office's investment activities.

Purchasing and Encumbrances

1. An encumbrance system is maintained to account for commitments resulting from purchase orders and contracts. Every effort will be made to ensure that these commitments will not extend from one fiscal year to the next. Any emergency encumbrances, which do extend into the next fiscal year, shall be subject to appropriation in the next year's budget. Encumbrances at year - end do not constitute expenditures or liabilities in the financial statements for budgeting purposes.
2. All items with an expected value of \$30,000 or more must be competitively bid with exceptions for professional services (other than engineering, architectural or land surveying services which will follow Quality Based Selection (QBS) requirements established in 50 ILCS 510). Additional competitive bid requirements may apply by statute or as a condition of using funds from an outside source.
3. All purchases over the respective limit of \$30,000, which require the use of either formal bids or requests for proposals, must be approved by the full Champaign County Board.
4. The Champaign County Purchasing Policy Ordinances, establish the procedures to be followed in all purchasing activities.

Risk Management

1. To forecast expenditures for its self-funded insurance program for workers compensation and liability, the County hires an actuarial consulting firm to review loss history and recommend funding taking into consideration claims, fixed costs, fund reserves, and national trends.
2. At a minimum, the County strives to maintain the actuary-recommended fund balance, defined as the Discounted Actuarial Central Estimate of Unpaid Claim Liability.

Salary Administration

1. The County's Salary Administration Guidelines will be followed for departments whose personnel budgets are subject to the County Board's personnel appropriation procedures.
2. The County Executive is responsible for computing salaries and fringe benefits costs for all departments.
3. Increases for non-bargaining employees will be recommended by the County Executive at the beginning of the budget cycle and forwarded to the County Board for inclusion in the annual budget.

RESOLUTION NO. 2024-XX

RESOLUTION ESTABLISHING THE BUDGET PROCESS for CHAMPAIGN COUNTY for FY2025

WHEREAS, per 55 ILCS 5/2-5008 the County Executive shall prepare and submit to the County Board for its approval the annual budget for the county; and

WHEREAS, the Champaign County Board determines it appropriate to establish a formal process for the compilation, presentation, approval, and execution of the annual budget; and

WHEREAS, based on the forecasted receipt of both revenues and expenditures, the Finance Committee recommends guidelines for its consideration of the FY2025 annual budget;

NOW, THEREFORE, BE IT RESOLVED, by the County Board of Champaign County, Illinois, that the following guidelines are hereby adopted for the submission, review, preparation, and implementation of the FY2025 Budget:

BUDGET CALENDAR

The County's fiscal year begins on January 1 and ends on December 31.

June 6	Budget instruction meeting for County departments Instructions for budget submission sent to outside agencies
July 5	Budgets DUE from departments
July 8-26	Internal department budget review meetings
July 29-Aug 1	External department budget review meetings
Aug. 5-9	Confirm tax revenues & other revenue estimates
Aug. 26-28	6:00pm each evening – Legislative Budget Hearings before the County Board
Sept. 19	Presentation of Budget Overview
Sept. 24	Special Finance Committee of the Whole meeting for public comment on the Proposed Budget and Committee refinements to the Proposed Budget
Oct. 15	Tentative Budget forwarded by Finance Committee to County Board
Oct. 24	Receive and place on File FY2025 Tentative Budget and County Board Truth in Taxation Public Hearing (<i>if required</i>)
Nov. 12	Final Budget forwarded by Finance Committee to County Board
Nov. 21	County Board approval of Final FY2025 Budget and Tax Levy Ordinance

FORM OF THE BUDGET

The final Budget document must include the following, showing specific amounts:

- Statement of financial information including prior year revenue and expenditure totals, and current year and ensuing year revenue and expenditure projections; and
- Statement of all moneys in the county treasury unexpended at the termination of the last fiscal year; and
- Statement of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year; and
- Any additional information required by state law.

PROPERTY TAX REVENUE

The County Board directs the preparation of the property tax revenue for FY2025 be calculated in accordance with the Property Tax Extension Limitation Law (PTELL).

BUDGET DEVELOPMENT PROCESS FOR ALL FUNDS/DEPARTMENTS

Budgets should be prepared as follows:

1. Presented within the County Board's definition of a balanced budget; and
2. Be performance-based and focused on goals, objectives, and performance indicators; and
3. Aligned to the County's Strategic Plan; and
4. An objective and analytic projection of revenues including any recommendations for fee increases or modifications to revenue structure; and
5. Personnel appropriation (with the exception of the Regional Planning Commission) will be completed by Administrative Services based on salary administration guidelines, negotiated labor contracts and the non-bargaining salary increase approved by the County Board; and
6. Fund balances with an explanation for variances in ending fund balance greater than a ten percent increase or decrease.

GENERAL CORPORATE FUND BUDGET REQUESTS

In addition to the above, General Fund budgets should be prepared as follows:

1. Requests for new positions will be made on forms provided during budget instructions.
2. Budgeting for contra-expense will permit estimated underspending to be appropriated for other costs within the budget without reducing available personnel appropriation in individual departments.
 - Administration's recommendation for the negative salary expenditure is 1.5% of total General Fund full-time appropriations.
 - Administration's recommendation for the negative health insurance expenditure is 5% of the total General Fund health insurance appropriation based on enrollment at the time of budget preparation.
3. Personnel costs represent the largest percentage of General Fund expenditures. The County has been investing in larger than historical wage increases and funded several new positions. It is therefore essential for the County to limit increases in non-personnel costs. Commodities, services, and equipment appropriation will be held flat against the FY2024 Original Budget with the exception of increases for competitively bid contracts and documented cost increases for services (examples: Corrections medical contract, utility rate increases, and joint ventures with other agencies such as METCAD and ARMS).
 - One-time appropriation allowed in FY2024 will be removed from the FY2025 budget.
 - Requests for additional non-personnel appropriations will be made on forms provided during budget instructions.

AMERICAN RESCUE PLAN ACT FUNDING

Through the budget process, departments may propose projects for possible one-time appropriations from ARPA funds, on forms provided during budget instructions, to be forwarded to the Board for consideration.

CAPITAL ASSET REPLACEMENT FUND (CARF)

Capital asset replacement programs have an impact on the General and Public Safety Sales Tax funds. The County Board directs administration to prepare the Capital Asset Replacement Fund utilizing available General and Public Safety Sales Tax revenues to support:

1. Funding for maintenance scheduled in the Facilities Capital Plan; and
2. Funding for projects scheduled in the Information Technology Plan (General County projects only), taking into consideration the County's readiness to proceed with planned projects; and

3. Funding for CARF equipment, technology, and items scheduled for replacement in FY2025, with reserve funding for future CARF replacement schedules based on financial capacity within the budget; and
4. With consideration given to the additional equipment and furnishing needs of County departments relocating to County Plaza based on available financial resources.

FINANCIAL POLICIES

The final Budget shall further be prepared in acknowledgement of the Champaign County Board Financial Policies.

PRESENTED, ADOPTED, APPROVED, AND RECORDED this 23rd day of May A.D. 2024.

 Samantha Carter, Chair
 Champaign County Board

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

Approved: _____
 Steve Summers, County Executive
 Date: _____

DATE: April 18, 2024

TO: Steve Summers, Champaign County Executive
Samantha Carter, Champaign County Board Chair
The Honorable Champaign County Board

FROM: Brett Peugh, Champaign County Board Member, District 11

RE: Travel Pre-approval Request for NACo Conference

I would like to request approval to travel to and attend the upcoming National Association of Counties (NACo) Annual Conference being held in Tampa, FL, from July 12-15, 2024. As a fairly new Board Member, and a representative of one of the most diverse and poorest districts in Champaign, this conference will assist me in creating and enhancing skills to better serve my constituents, especially marginalized communities, and the broader County.

Full travel cost estimate is included in this document (pages 2-5).

I have also include a listing of the conference sessions that I would like to attend (pages 6-7). However, I am open to attending alternate sessions as well if it is felt that the County would benefit from information from others. I am more than happy to elaborate on each session and how it will not only benefit my district but the County also.

Thank you for your consideration of this request.

Sincerely,

Brett Peugh
Champaign County Board Member, District 11

Champaign County Travel Pre-Approval Cost Estimate

Date of Request: April 18, 2024

Requestor Name: Brett Peugh

Email Address: brettpeughcb11@gmail.com

County Position: County Board Member, District 11

Destination: Tampa, FL

Departure date and time: 7/11/2024

Return date and time: 7/15/2024

Purpose of Trip: To attend and participate as a Champaign County Board Member in the 2024 National Association of Counties (NACo) Annual Conference & Exposition.

Conference content includes discussion of federal policies impacting counties, workshops lifting up county best practices, engaging general sessions, mobile tours across our host county, and more. (see <https://www.naco.org/event/2024-naco-annual-conference-exposition>)

Estimated Budget: Total = \$2,195.50

Transportation

- Airfare \$460 (as of 4/18/24 for round trip flight from Champaign)
- Taxi to and from airport \$70 (\$35 each way flat fee); hotel may have shuttle service at less expensive rate, which I would then utilize, but can not confirm that until after hotel reservation is made

Conference Registration

Registration Rate (on or before 6/3/24): \$ 600, dates of conference July 12 – 15, 2024

Lodging

Average conference hotel rate calculated using attached conference hotel rate listing:

\$188.75 avg/night for 4 nights = \$755

Per diem/M&IE

Starting travel day (\$51.75) + 3 days full-in-travel (3 x \$69/day) + Return travel day (\$51.75) = \$310.50 (assuming no meals included with conference)

Documentation

Registration Rates (from <https://www.naco.org/event/2024-naco-annual-conference-exposition>)

	EARLY BIRD	ADVANCED	ON-SITE
	On or before 4/16/24	On or before 6/3/24	On or before 7/15/24
NACo Member County	\$530	\$600	\$720
Non-Member County	\$750	\$840	\$1020
NACo Corporate Member	\$560	\$640	\$760
Corporate Non-Member	\$850	\$960	\$1150
Government and Nonprofit Rate	\$570	\$650	\$780
CIO Forum Pre-Conference Event	\$100	\$150	\$175

Conference Hotel Rates

(from <https://www.naco.org/event/2024-naco-annual-conference-exposition#housing>)

Rates listed below will be applicable until June 14, 2024 and are available on a first-come, first-serve basis. Rooms may sell out early; once the block is sold out, the hotel's market price applies regardless of the date of booking. Please confirm all cancellation policies and deposit requirements when booking your reservation.

HOTEL NAME	RATE
Tampa Marriott Waterstreet	\$185
JW Marriott	\$199
Embassy Suites Tampa Downtown	\$210
Westin Waterside	\$184
Hilton Tampa Downtown	\$189
Tampa Riverwalk Hotel	\$189
Aloft	\$199
Hyatt Place and Hyatt House	\$159

Some hotel room rates are subject to a Hospitality District Levy (currently \$1.95) per room per night plus applicable state and local taxes (currently 14.5%) in effect at the time of check-out.

Ground Transportation from Tampa International Airport

(from <https://www.tampaairport.com/ground-transportation>)



[To & From](#) ▾

GROUND TRANSPORTATION


A variety of ground transportation options makes it easy to access surrounding areas from Tampa International Airport.

Taxis

Taxi service by Yellow Cab is available at the curbside outside the Baggage Claim Level at the Ground Transportation Areas, Red 1 and Blue 2. The fares are: \$3.50 for the first 1/5 of a mile or part thereof, plus \$2.50 per mile. The minimum fee from the airport is \$20. There is a flat rate fee of \$35 to downtown Tampa and the cruise terminal.

Meals & Incidentals (M&IE) rates and breakdown for Tampa, FL in FY24

From https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-results?action=perdiems_report&fiscal_year=2024&state=FL&city=Tampa&zip=



Meals & Incidentals (M&IE) rates and breakdown [?]

Use this table to find the following information for federal employee travel:

M&IE Total - the full daily amount received for a single calendar day of travel when that day is neither the first nor last day of travel.

Breakfast, lunch, dinner, incidentals - Separate amounts for meals and incidentals. M&IE Total = Breakfast + Lunch + Dinner + Incidentals. Sometimes meal amounts must be deducted from trip voucher. See [More Information](#)

First & last day of travel - amount received on the first and last day of travel and equals 75% of total M&IE.

Filter Results...

Primary Destination [?]	County [?]	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel [?]
Tampa / St. Petersburg	Pinellas / Hillsborough	\$69	\$16	\$17	\$31	\$5	\$51.75

Showing 1 to 1 of 1 entries

NACo Annual Conference Proposed Schedule

July 12-15, 2024

Full schedule available at <https://www.naco.org/event/2024-naco-annual-conference-exposition/schedule>

The following are the sessions I would like to attend.

Friday, July 12th

- 8:00 a.m. – 9:30 a.m.- **First Time Attendee Orientation**
 - *Open to county and state association individuals attending their first NACo conference.)*
- 9:30 a.m. – 4:30 p.m.- **Community, Economic and Workforce Development Policy Steering Committee Meeting**
 - Federal partners, national experts and thought leaders will join the Community, Economic and Workforce Development Policy Steering Committee to discuss policy priorities and best practices in attainable housing, community revitalization, workforce development, and more. The committee will also consider policy resolutions and platform changes to shape NACo's federal advocacy.
- 4:30 p.m. – 6:30 p.m. - **Opening Reception in the NACo Exhibit Hall**
 - The opening reception will feature NACo's County Talks series with a few brief presentations alongside entertainment in the Exhibit Hall.

Saturday, July 13th

- 8:30 a.m. – 9:45 a.m. - **Immigration Reform Task Force Meeting**
 - The Immigration Reform Task Force (IRTF) will hear from county officials, federal partners and policy experts to discuss the latest developments on immigration reform, learn about the impacts of immigration on local governments and communities, and share best practices in migrant services.
- 10:15 a.m. – 11:45 a.m. - **No Place Like Home: Increasing Access to Child Care by Investing in Home-Based Providers**
 - Counties recognize the role child care plays in supporting local economies and are exploring strategies to grow and sustain child care supply. This workshop will focus on strategies for addressing the unique needs and leveraging the strengths of home-based child care providers. Participants will learn strategies for making investments and changing policies to grow the supply of home-based child care and better meet the needs of all families.

- 1:00 p.m. – 3:00 p.m. - **Veterans and Military Services Committee Meeting**
 - NACo’s Veterans and Military Services Committee will discuss opportunities to recruit and retain veterans and transitioning service members into the county workforce and explore successful partnerships between military installations and county governments improve the well-being of active-duty members of the military and their families. The Committee will also learn about innovative practices in veterans services and opportunities to county policy priorities for veterans and military services during the upcoming Congressional August recess.

Sunday, July 14th

- 8:45 a.m. – 10:00 a.m. - **Enhancing County Mental Health Crisis Response**
 - Counties are addressing behavioral health crises through a range of strategic initiatives. Forging interdisciplinary partnerships between law enforcement, mental health professionals and community organizations can enhance these efforts and amplify their impact. In this workshop, participants will delve into proven practices and collaborative approaches to enhance crisis intervention programs.
- 10:30 a.m. – 11:45 a.m. - **Creating Sustainable Policies through Justice System Collaboration**
 - Efforts to enhance local justice systems often face challenges in long-term sustainability, adaptability and maintaining momentum. This session will delve into examples of collaborative initiatives within county justice systems. By exploring innovative methods through partnerships, community engagement and diverse approaches to funding, we’ll uncover strategies to drive meaningful improvements while fostering equity, resilience and lasting impact.
- 2:30 p.m. – 4:30 p.m. - **Investing in the Future of Our Youth**
 - From prenatal care to joining the workforce, counties provide resources to families and youth at every point of their lives. Yet, too many young people still fall through the cracks, and counties are looking for opportunities to engage youth in decision making to break this cycle. This summit will offer practical approaches for supporting youth of all ages and increasing the likelihood that they become lifelong advocates in shaping the future of our communities.
- 5:00 p.m. – 7:00 p.m. - **Meet the Researchers: Counties and Pew Reception**
 - Hosted with The Pew Charitable Trusts, this networking reception will offer opportunities to meet with Pew researchers and discuss county priorities.



OFFICE OF THE PUBLIC DEFENDER
CHAMPAIGN COUNTY, ILLINOIS

MEMO

To: Honorable Members of the Champaign County Board

From: Elisabeth Pollock
Champaign Co. Public Defender

Date: 4/29/2024

Re: Future Budgetary Needs at the Public Defender's Office

I attended the Study Session on Tuesday, April 23, 2024, and one of the themes I heard during discussion was that members wished to see a more defined list of needs in each department to be able to justify supporting an increase to the Public Safety Sales Tax. As I have said before, I support the increase because I know that our future needs are going to exceed our current budget substantially, as follows:

1. Three current full-time employees are being paid via grant funds
 - a. Madisyn Welsh and Linda Jancola (mitigation specialists) and Andrea Fuentes (paralegal).
 - b. All three make \$50,000 annually, not including fringe benefits.
 - c. Although Andrea is currently supported by the AOIC grant and Linda and Maddie are currently supported by the PFJ grant, grants by definition are not secure funding sources. There is always the possibility that the AOIC does not renew the grant on an annual basis, and the PFJ grant is limited in scope to a maximum of six years. At some point in the future, these salary expenses will need to be absorbed by the Public Defender's budget.
 - d. **Total cost to personnel budget: \$150,000.00 + fringe**
2. Currently, I am one attorney short of a full staff, but I do not have the funds in my personnel budget to pay for that last attorney's salary. Full staff is as follows:
 - a. 15 attorneys (out of 16 attorney positions)
 - b. 1 executive assistant (out of 1 position)
 - c. 3 legal secretaries (out of 3 secretarial positions. Each legal secretary should be moving to administrative legal secretaries once the compression study is complete, to create parity with the secretarial staff at the State's Attorney's Office)
 - d. 1 investigator (out of 1 position).

- e. I have made an offer to fill the 16th attorney position with a new graduate effective 9/3/24. In order to effectuate this hire, I need an additional **\$63,000.00** in my personnel budget – I currently have only \$3,170 unspent. I plan to spend AOIC grant funds to accomplish this for the end of FY24 and for FY25, but that is contingent upon the grant being renewed at current funding levels.
3. If allowed, I need a minimum of **3** additional attorneys. The increased workload necessitated by the SAFE-T/Pretrial Fairness Acts is requiring at least two, sometimes, three attorneys each day to be dedicated solely to arraignment court and detention hearings. This means less time for my attorneys to work on their own cases and contact clients, which has been quite problematic. At a median rate of \$75,000.00 per FTE (which incidentally is *not* enough to compete in this legal market), this would add a total of **\$225,000.00** to my personnel budget plus fringe benefits. It would also require a modification of the space allocation at the County Plaza Building. After County Executive Summers determined that the PD's Office would share the 5th floor with IT, we only have 23 offices available – and we *currently* have all 23 offices allocated. The cost of additional office space and/or modifications to the space is unknown.
4. Last year I obtained an ARPA grant of \$35,000 to fund expert witnesses. We have been very judicious with spending this money due to the low amount, but we have obtained significant results in cases by utilizing expert services. It is essential for us to be able to hire experts. If able, I would request a minimum of **\$50,000.00** in expert funds to be included in my annual budget.
5. Our training budget is insufficient. Many conferences that are relevant are out of town and require investment in plane/train tickets or mileage reimbursement, hotels, meals, etc. If allowed, I would request an increase of **\$25,000.00** in training annually.

Based on the foregoing, to ensure a fully-functioning office and adequate representation for my clients without my staff burning out physically and emotionally, I anticipate an additional **\$513,000.00** in budgetary needs, not including the unknown costs of fringe benefits, the results of the compression study, or the need for additional space at the County Plaza Building.



ELISABETH POLLOCK
Public Defender



BEST PRACTICES

Fund Balance Guidelines for the General Fund

Governments should establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.

In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.¹ While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.² The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance*. In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.

2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance typically does not.
3. Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as *GAAP fund balance* and *budgetary fund balance* in the general fund should be clarified, understood, and documented.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.³ Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.⁴ In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

Appropriate Level. The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes

it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.⁵ The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.⁶ Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;
4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

Use and Replenishment.

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;
2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;
3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

1. The budgetary reasons behind the fund balance targets;
2. Recovering from an extreme event;
3. Political continuity;
4. Financial planning time horizons;
5. Long-term forecasts and economic conditions;
6. External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

Unrestricted Fund Balance Above Formal Policy Requirement. In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general

fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

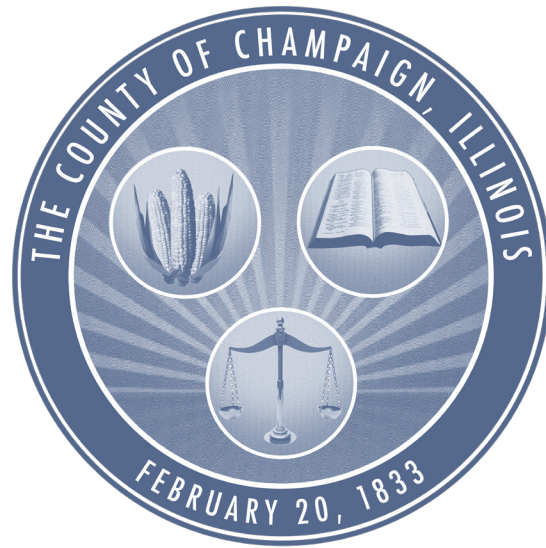
Notes:

1. For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
2. These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
3. Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.
4. See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).
5. In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.

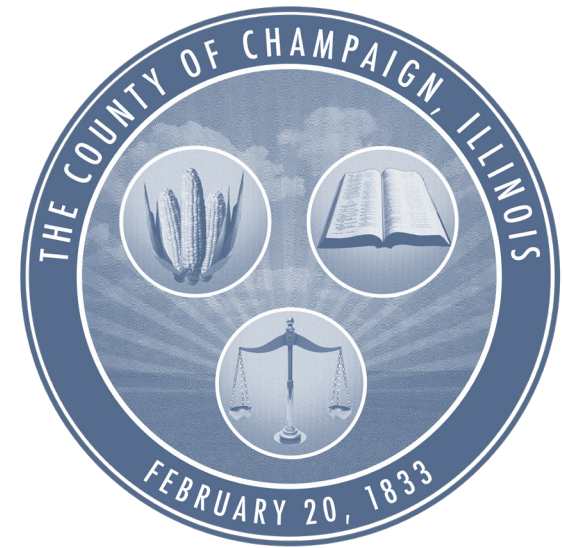
6. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

*This best practice was previously titled *Appropriate Level of Unrestricted Fund Balance in the General Fund*.*

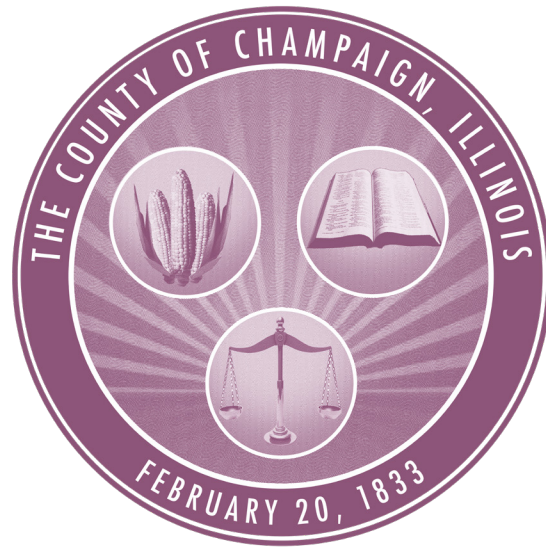
Board approval date: Wednesday, September 30, 2015



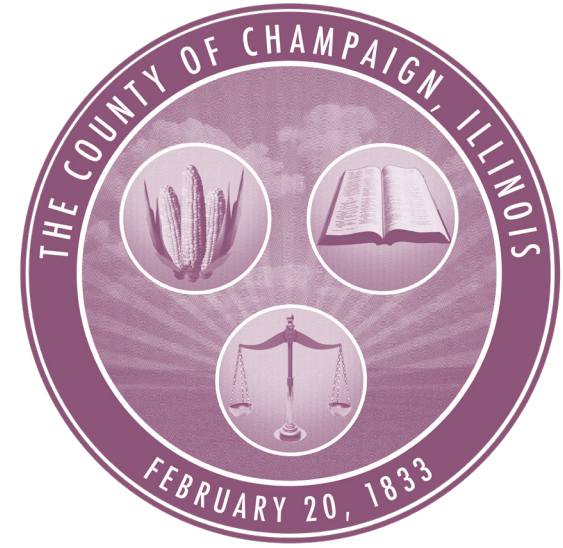
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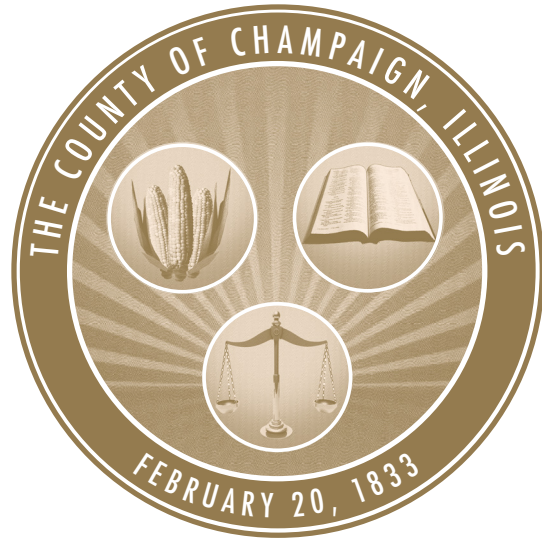
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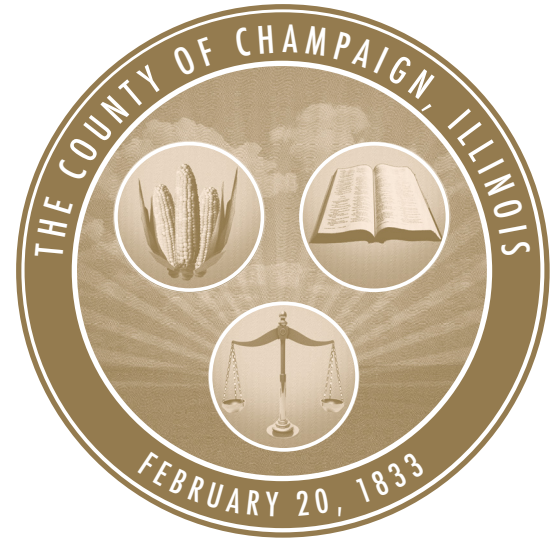
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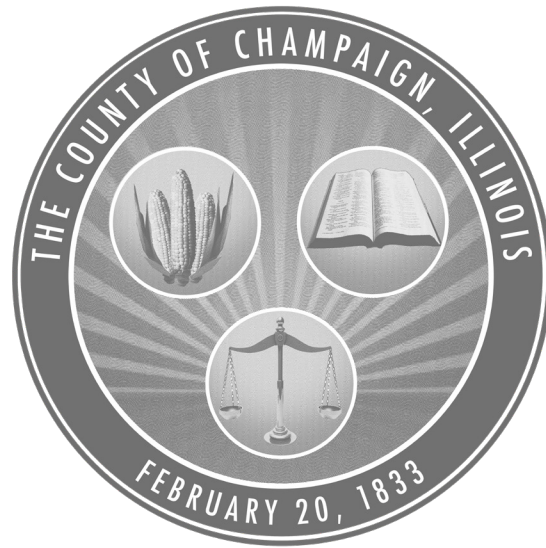
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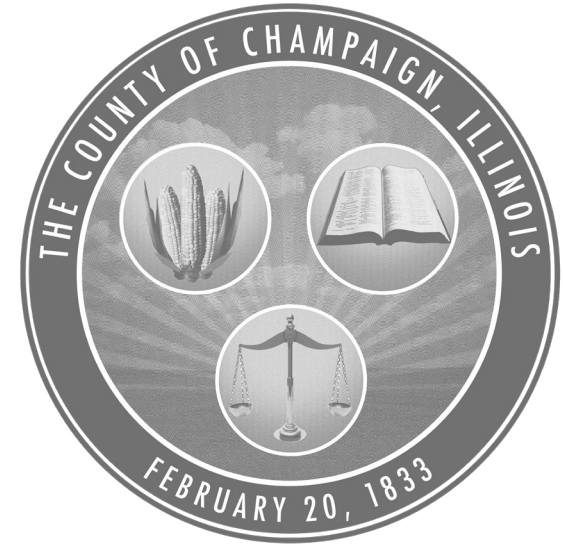
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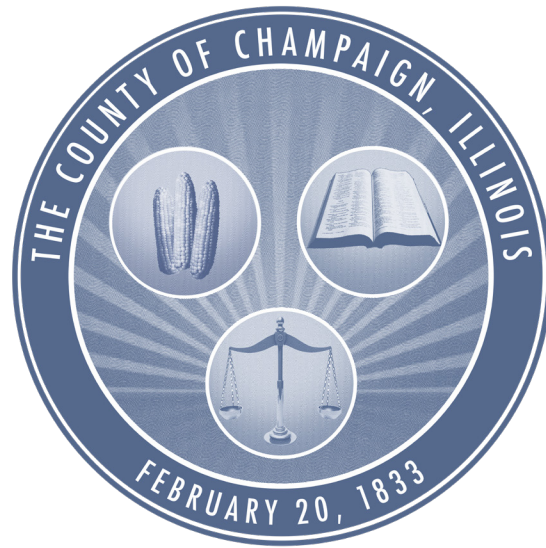
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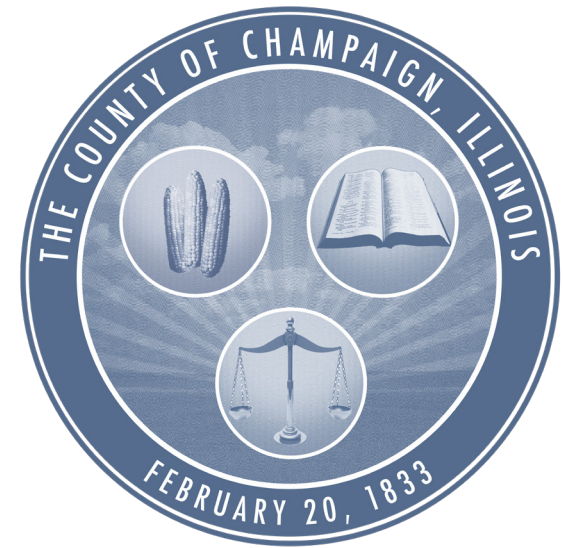
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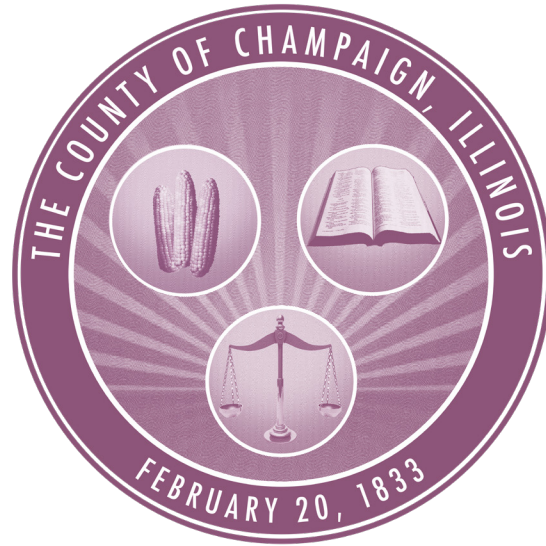
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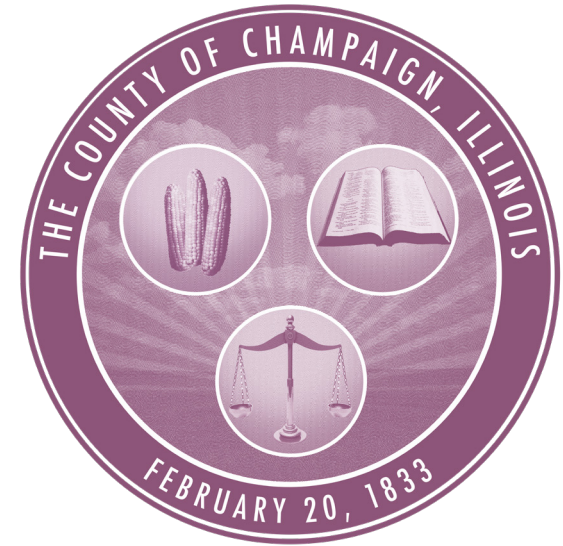
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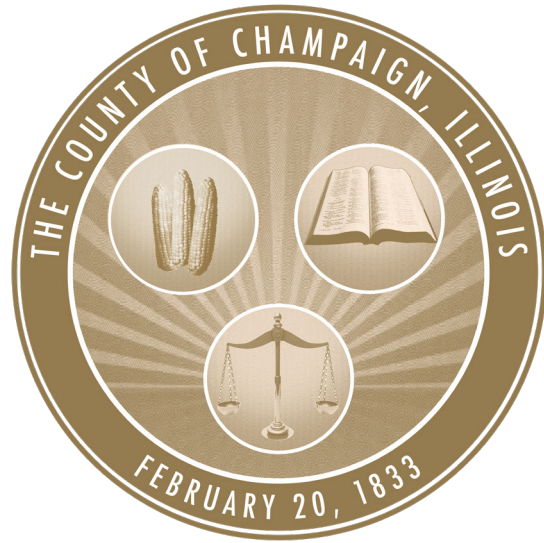
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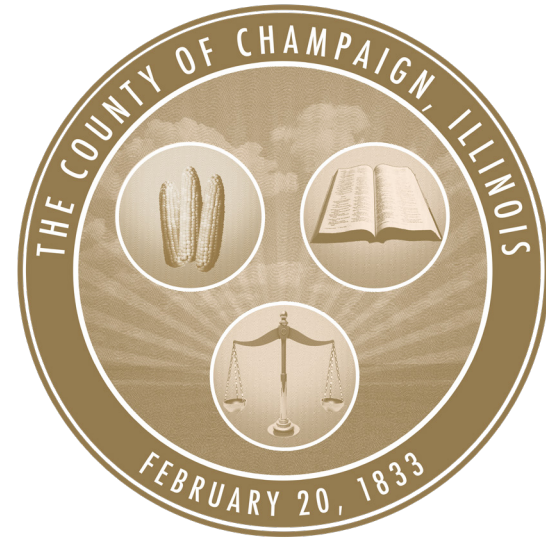
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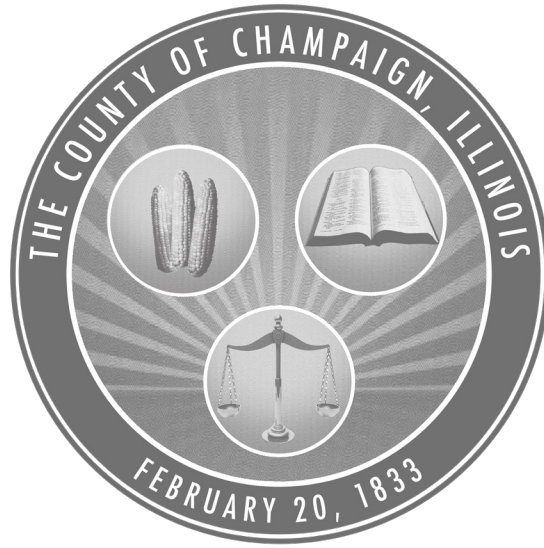
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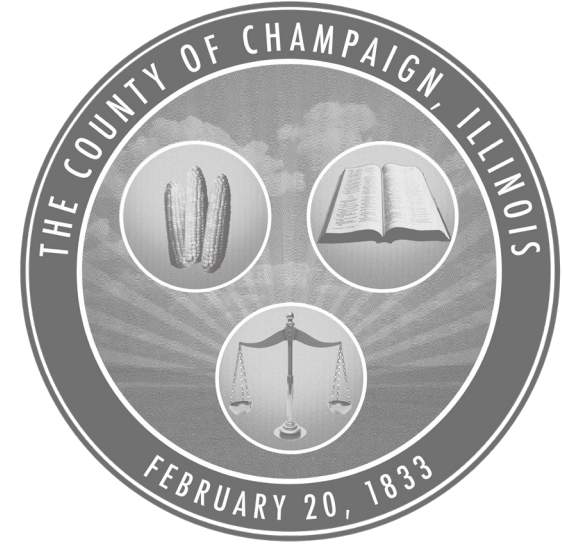
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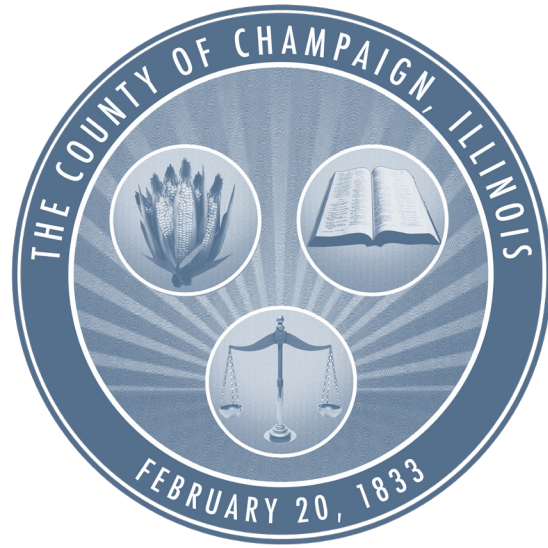
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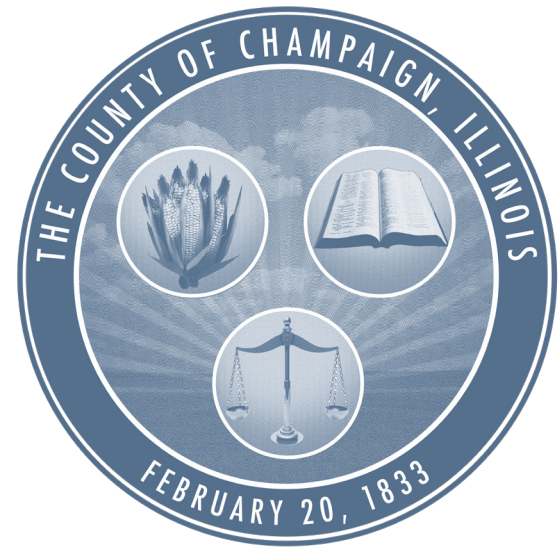
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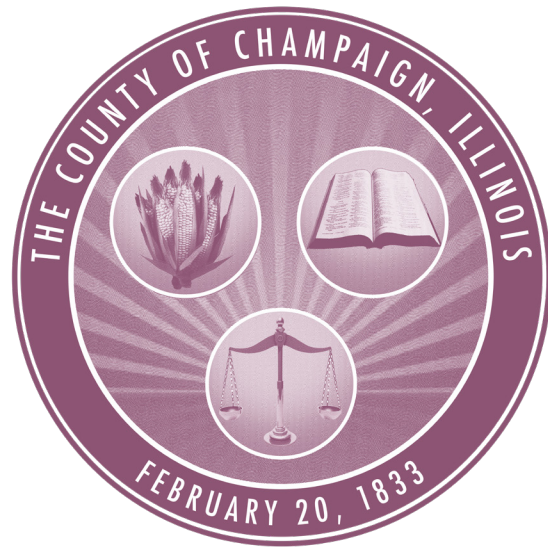
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• 1 Color, Grayscale Version



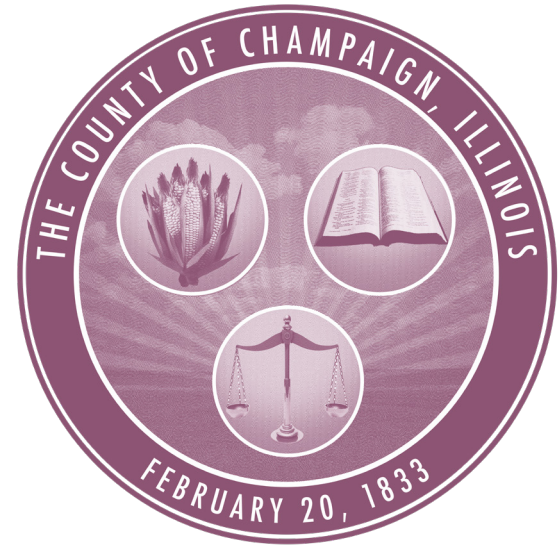
Blue Tint - Option 1LL
Stylized, Linotype, Current Seal Symbols
• 1 Color Version - Blue/White Option



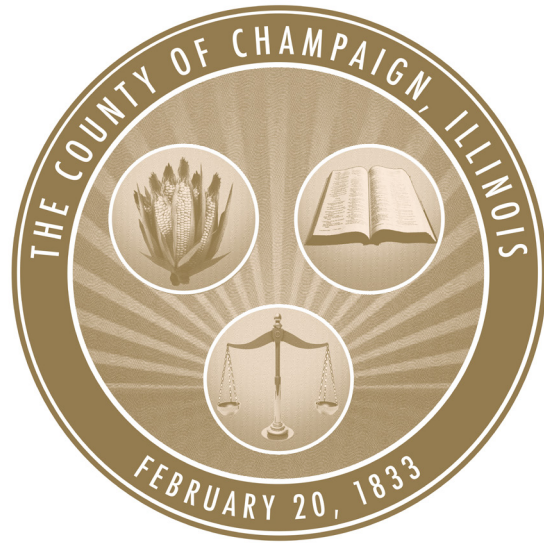
Blue Tint - Option 1.1LL
Stylized, Linotype, Current Seal Symbols
• 1 Color Version - Blue/White Option



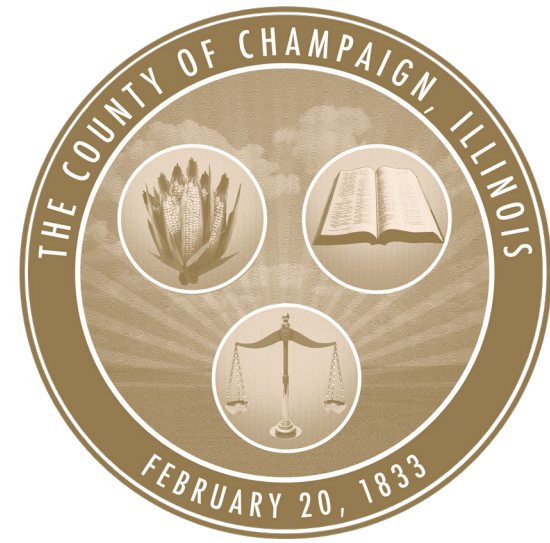
Maroon Tint - Option 2LL
Stylized, Linotype, Current Seal Symbols
• 1 Color Version - Maroon/White Option



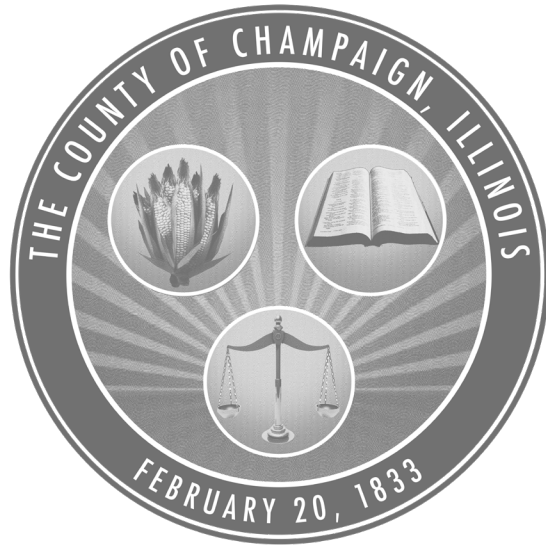
Maroon Tint - Option 2.1LL
Stylized, Linotype, Current Seal Symbols
• 1 Color Version - Maroon/White Option



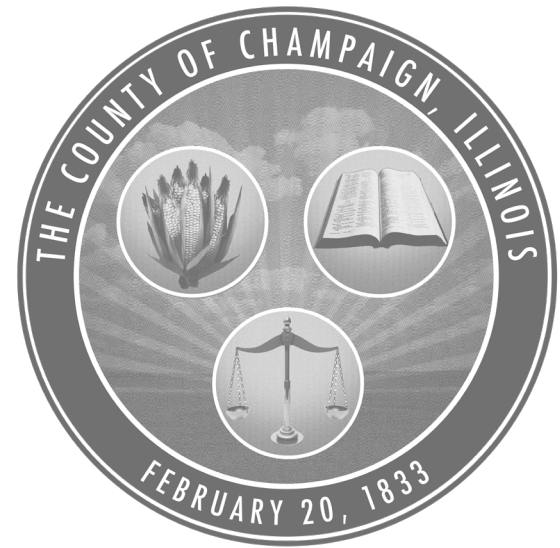
Brown Tint - Option 3LL
Stylized, Linotype, Current Seal Symbols
• 4 Color Version - Brown/Beige Option



Brown Tint - Option 3.1LL
Stylized, Linotype, Current Seal Symbols
• 4 Color Version - Brown/Beige Option



Grayscale- Option 4LL
Stylized, Linotype, Current Seal Symbols
• 1 Color, Grayscale Version



Grayscale - Option 4.1LL
Stylized, Linotype, Current Seal Symbols
• 1 Color, Grayscale Version