



The State of the County

The Auditor's Analysis

A DATA-DRIVEN, EXPERIENTIAL APPROACH

How are we *really* doing?

- ▶ Our annual budget forecasts have overstated expenses and understated revenues for years.
- ▶ Therefore, one must revisit old projections and update our understanding of the county's financial position and performance.
- ▶ Administration forecasted a \$655K deficit for 2023. Instead, we closed 2023 (*after* transferring \$3.6M to CARF) with a \$1.3M *surplus*.
- ▶ Our reserve of \$17.24M is now 37% of annual expense, rather than 30% per Admin's forecast. We ended 2023 up nearly \$2M over expectations. (xlsx & 2023 consolidated fund summary)
- ▶ Public source information is readily available at <https://champaigncountyl.gov/Auditor/monthlyreports.php>

What do the next four years look like (without the second PSST)?

Gen Corp Reserve EOY 2023	\$17,240,300
PSST reserve EOY 2023	\$7,565,007
Accumulated surpluses in next four years	\$15,110,578
Total of the these at end of 2027	\$39,915,884
Less the Jail Bond three years hence	\$15,425,000
Less the recommended 16.67% reserve	\$8,549,370
Leaves the county with purely discretionary	\$15,941,514

High-end estimates for CMS replacement

- ▶ The “Cadillac” product costs $\leq \$2.67\text{M}$. This is a maximal figure.
- ▶ This would include all modules (PD, SA, Courts, Supervision)
- ▶ An additional \$735K would cover interfaces and conversions.
- ▶ This brings the total one-time cost to \$3.41M.

- ▶ Annual licensure: \$265K Annual Hosting (if we don't use our IT): \$103K
- ▶ This incremental yearly cost would be \$161K.
- ▶ Therefore, the four-year net cost is $3.41\text{M} + 4 * (.16\text{M}) = \4.1M .

- ▶ The \$15M figure is, quite fortunately, merely an unsourced rumor. That amount is several times anything paid by any Illinois county.

The savings from repatriating our detainees

- ▶ The top-line savings from 2023 is \$3.3M. (Munis pulled-in worksheet)
- ▶ Food costs are $(104 \text{ placed out}) * 1.94 (\text{per meal}) * 3 \text{ meals} * 365.25 \text{ days per year}$. This comes to \$221K each year.
- ▶ The footprint of the expanded or consolidated jail will need 1/3 more heating and cooling. However, geothermal savings will net us a savings of \$55K/yr. (Worksheet on utilities and corrections officers)
- ▶ There should be an additional ten correctional hires. Step one salaries plus bonus come to \$52K/yr. Benefits, equipment, and training should add a load of about 76% of that. This comes to \$685K/year.
- ▶ Thus, bringing them home saves us $(3.3 - .221 + .55 - .685)M = \$2.6M$ a year.

What's wrong with amassing cash?

- ▶ Intergenerational Equity is a problem in political ethics
 - ▶ Debt forces the future to pay for things enjoyed by the present
 - ▶ Hoarding forces the present to pay for things enjoyed by the future
- ▶ This is why state and local governments normally undertake bond repayment schedules to smooth the costs over the years of the useful life for the large asset purchased.
- ▶ Extra revenue could up our reserve ratio to 100%, which is shocking.
- ▶ That would never happen because someone will raid the piñata.
- ▶ It is hard to spend money quickly acquired. It takes time to figure out what to do with it. Note how lottery winners quickly become ruined. Let's not have the shock of ARPA money distort our expectations.

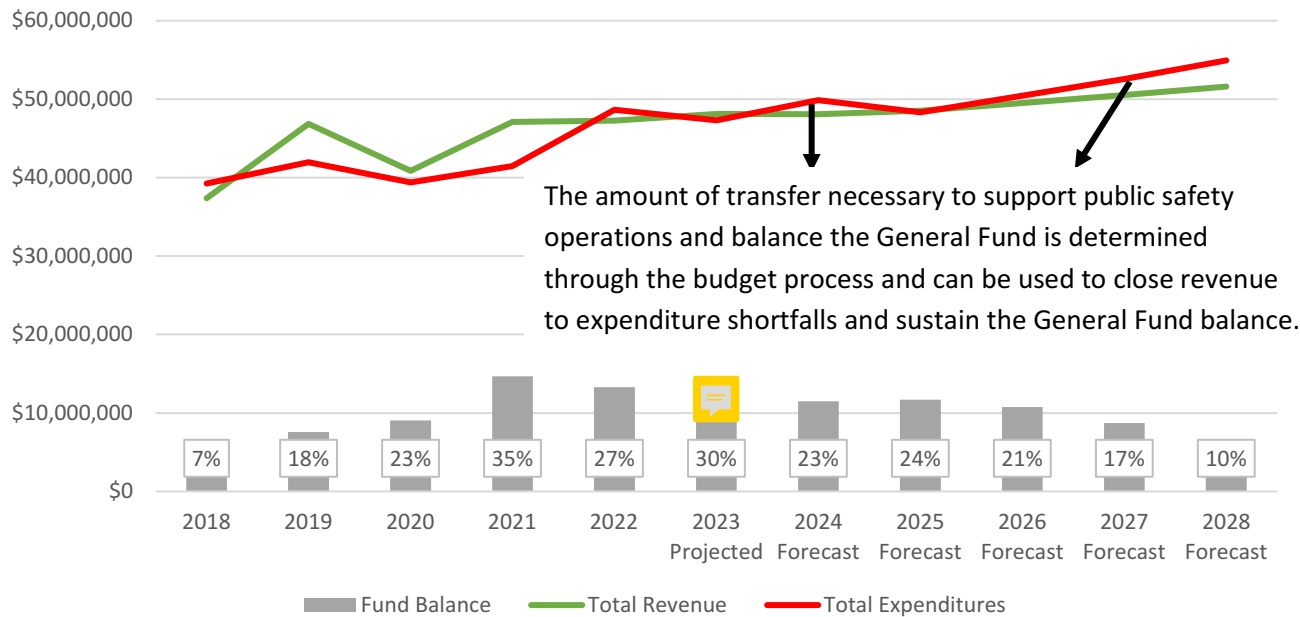
How much must the working poor render unto Caesar each year?

- ▶ Federal Income Tax
 - ▶ A single person has a 2023 standard deduction of \$13,850
 - ▶ Her tax rate is 10% until she makes \$23,850 a year; then at 12%.
- ▶ Illinois State Income Tax
 - ▶ A single person has a 2023 standard deduction of \$2,425.
 - ▶ The state income tax rate is 4.95%
- ▶ City of Champaign Sales Tax
 - ▶ Is 9.5%. After another PSST, it would rise to 9.75%
 - ▶ Eating out incurs an additional 2% food and beverage tax, bringing full retail tax to 11.75%, after another PSST.
- ▶ Thus, to eat out, a minimum wage earner would have to yield up more than 28.7% to taxes on each incremental dollar earned.

General Fund Summary

The chart below does not reflect transfers from the Public Safety Sales Tax Fund to the General Fund in future fiscal years. Through the budget process, it is determined whether a transfer from the Public Safety Sales Tax fund is necessary, if funding is available, to support public safety operations and balance the General Fund.

General Fund Revenue/Expenditure Trend and Fund Balance Projection



The minimum recommended General Fund balance is 16.7%, although with the recent economic uncertainty and potential liability regarding outstanding hospital property tax exemption cases, maintaining a higher fund balance is judicious.

Fiscal Year	Budget Performance Explanation
2018	The budget deficit and low fund balance is the result of a \$1.98 million transfer to the nursing home for payment of the home's outstanding accounts payable obligations.
2019	A budget surplus was generated when \$1.98 million was transferred back to the General Fund following the sale of the home. Additional budget factors included the early receipt of AOIC reimbursement, redemption of the nursing home bond eliminating the debt service payment, posting an additional income tax distribution to the fiscal year aligning the income and use tax deposits, and underspending in personnel and services.
2020	Budget surplus driven by underspending and receipt of Coronavirus Urgent Remediation Emergency (CURE) funding.
2021	Due to economic uncertainty and the financial impact of the ongoing pandemic, the budget was prepared with conservative revenue estimates. Underspending, better than expected economic performance, and the boost in sales tax revenues due to Level the Playing Field legislation resulted in a budget surplus.
2022 Unaudited	The budget was prepared with a planned draw on fund balance to pay for the architecture and engineering costs for County Plaza and the Jail Consolidation project. Increased revenue and underspending resulted in a smaller revenue to expenditure deficit than originally budgeted.
2023	A budget surplus is expected due to underspending from vacancies.
2024 - 2028	Future fiscal year revenues and expenditures, and thus fund balance projections, are conceptual based on forecasted performance, and as stated do not include transfers from the Public Safety Sales Tax fund. Through the budget process the County will determine what actions are necessary to balance the General Fund budget.

General Fund

General Fund	2023 Projected	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Property Taxes	17,645,574	18,745,923	19,327,039	19,926,751	20,545,653	39,854,676
Fed/State/Local Shared	23,432,859	24,214,616	24,717,002	25,233,211	25,763,650	2,261,801
Licenses & Permits	814,967	640,817	640,817	640,817	640,817	8,208,507
Fees/Fines/Services	3,140,223	2,983,212	2,834,051	2,692,348	2,557,731	1,466,450
Misc. & Transfers In	3,081,474	1,489,171	1,017,834	1,024,831	1,032,177	415,795
Forecasted Revenue	*48,115,097	48,073,739	48,536,743	49,517,958	50,540,028	51,603,652
Personnel	29,446,059	32,419,345	34,344,185	36,086,540	37,921,683	39,854,676
Commodities	1,905,688	1,998,180	2,069,573	2,111,062	2,226,599	2,261,801
Services	9,976,484	10,413,886	7,455,925	7,676,497	7,909,323	8,208,507
Debt	1,648,718	1,650,850	1,467,200	1,465,200	1,466,700	1,466,450
Capital	242,535	415,795	415,795	415,795	415,795	415,795
Transfers Out	4,101,363	2,981,777	2,563,089	2,699,175	2,639,978	2,736,753
Forecasted Expenditure	47,320,847	49,879,834	48,315,767	50,454,269	52,580,078	54,943,982
Forecasted Difference	794,250	(1,806,095)	220,976	(936,312)	(2,040,050)	(3,340,329)

*FY2023 includes a \$1.5 million transfer in from the Public Safety Sales Tax Fund. Fiscal years 2024-2028 do not include transfers in as the amount of transfer is determined annually through the budget process.

The component figures published in the County's six-year forecast include clearly strange numbers for 2028 (the "cliff") and yet it was published.

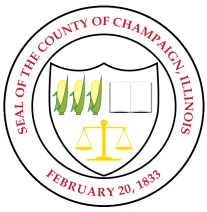
Was the bottom line figure arrived at first, and then the component forecast figures made to fit? I.e., was this a top-down forecast based on macro-trends, rather than a bottom-up fundamental analysis?

COUNTY OF CHAMPAIGN, ILLINOIS
BALANCE SHEET – GOVERNMENTAL FUNDS (EXHIBIT III)
DECEMBER 31, 2022

	Major Funds					All Other (Non-Major) Governmental Funds	Total Governmental Funds
	General Fund	Regional Planning Comm Fund	Early Childhood Fund	American Rescue Plan Act Fund	Capital Asset Replacement Fund		
ASSETS							
Cash	\$ 10,894,647	\$ 3,479,518	\$ 3,634,904	\$ 13,115,175	\$ 43,552,735	\$ 48,639,094	\$ 123,316,073
Investments	-	-	-	20,185,522	-	100,000	20,285,522
Receivables, Net of Uncollectible Amounts:							
Property Taxes	16,982,998	-	-	-	-	23,794,046	40,777,044
Intergovernmental	4,517,802	1,898,198	460,556	-	9,746	1,037,182	7,923,484
Program Loans--Current Portion	-	-	-	-	-	172,727	172,727
Accrued Interest	-	-	-	-	-	31,000	31,000
Lease Financing	4,651,539	-	-	-	-	-	4,651,539
Other	19,562	53,798	-	-	-	1,927,070	2,000,430
Due From Other Funds	3,290,576	284,364	-	-	1,527,604	553,691	5,656,235
Prepaid Items	114,939	13,950	40,514	1,200,000	-	-	1,369,403
Resident Trust Accounts	24,924	-	-	-	-	-	24,924
Program Loans Receivable--Long Term	-	-	-	-	-	4,028,842	4,028,842
Total Assets	\$ 40,496,987	\$ 5,729,828	\$ 4,135,974	\$ 34,500,697	\$ 45,090,085	\$ 80,283,652	\$ 210,237,223
LIABILITIES, DEFERRED INFLOW OF RESOURCES & FUND BALANCES							
LIABILITIES:							
Accrued Salaries Payable	\$ 430,279	\$ 104,008	\$ 80,882	\$ -	\$ -	\$ 150,148	\$ 765,317
Accounts Payable	854,010	785,581	103,795	133,276	366,521	2,934,534	5,177,717
Due To Other Funds	457,451	301,581	231,023	16,137	-	7,025,167	8,031,359
Due To Other Governments	290,896	37,099	-	-	15,015	673,519	1,016,529
Funds Held for Others	325,428	-	-	-	-	-	325,428
Unearned Revenue	21,630	-	1,000	34,133,325	-	67,899	34,223,854
Total Liabilities	2,379,694	1,228,269	416,700	34,282,738	381,536	10,851,267	49,540,204
DEFERRED INFLOW OF RESOURCES							
Unavailable Revenue	515,792	324,050	324,131	-	-	673,070	1,837,043
Deferred Lease Revenue	4,651,539	-	-	-	-	-	4,651,539
Subsequent Years Property Taxes	16,982,998	-	-	-	-	23,794,046	40,777,044
Total Deferred Inflow of Resources	22,150,329	324,050	324,131	-	-	24,467,116	47,265,626
FUND BALANCES (DEFICITS)							
Non-spendable for Prepaid Items	114,939	13,950	40,514	1,200,000	-	-	1,369,403
Restricted	1,600,000	4,163,559	3,354,629	-	34,440,000	48,599,006	92,157,194
Committed	-	-	-	-	-	17,331	17,331
Assigned	-	-	-	-	10,268,549	17,265	10,285,814
Unassigned	14,252,025	-	-	(982,041)	-	(3,668,333)	9,601,651
Total Fund Balances (Deficits)	15,966,964	4,177,509	3,395,143	217,959	44,708,549	44,965,269	113,431,393
Total Liabilities, Deferred Inflow of Resources & Fund Balances	\$ 40,496,987	\$ 5,729,828	\$ 4,135,974	\$ 34,500,697	\$ 45,090,085	\$ 80,283,652	\$ 210,237,223

This is from my 2022 ACFR (audited).
The correct figure for EOY 22 Gen
Corp fund balance is \$15,966,964

The notes to the financial statements are an integral part of this statement.



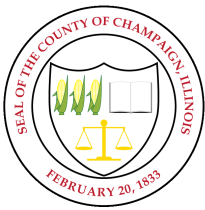
CHAMPAIGN COUNTY BALANCE SHEET

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FUND 1080 - GENERAL CORPORATE
PERIOD ENDING 12/31/2022 CLOSE OF YEAR

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
ASSETS AND OTHER DEBITS					
100101	CASH	10,049,865.19	13,616.30	0.00	10,063,481.49
100102	PETTY CASH	3,400.00	0.00	0.00	3,400.00
100305	DUE FROM OTHERS	3,999,948.08	13,470.98	-13,470.98	3,999,948.08
100307	DUE FROM OTHER FUNDS	464,489.82	759,198.84	-13,470.98	1,210,217.68
100308	DUE FROM COLLECTOR	704,176.32	0.00	0.00	704,176.32
100309	DUE FROM CIRCUIT CLERK FUND	123,598.41	0.00	0.00	123,598.41
100401	PREPAID EXPENSES	114,939.15	0.00	0.00	114,939.15
100403	RESIDENT TRUST ACCOUNT	24,923.92	0.00	0.00	24,923.92
TOTAL ASSETS AND OTHER DEBITS		15,485,340.89	786,286.12	-26,941.96	16,244,685.05
LIABILITIES AND OTHER CREDITS					
200101	ACCOUNTS PAYABLE	-1,137,998.26	846,937.38	-562,948.93	-854,009.81
200102	DUE TO OTHER FUNDS	4,415.11	589,948.93	-1,051,815.39	-457,451.35
200103	DUE TO OTHERS	-290,896.25	27,000.00	-27,000.00	-290,896.25
200401	DEFERRED REVENUES	-21,630.00	0.00	0.00	-21,630.00
200601	ESCROW	-325,428.01	0.00	0.00	-325,428.01
217000	PAYROLL LIABILITY	-434,089.19	6,043.01	-2,232.79	-430,278.97
TOTAL LIABILITIES AND OTHER CREDITS		-2,205,626.60	1,469,929.32	-1,643,997.11	-2,379,694.39
FUND EQUITY					
300101	BUDGETED REVENUES	45,791,924.00	0.00	-45,791,924.00	0.00
300201	REVENUES	-47,246,512.60	47,828,017.00	-581,504.40	0.00
300301	APPROPRIATIONS	-51,233,633.87	51,233,633.87	0.00	0.00
300401	EXPENDITURES	48,647,974.61	8,337.85	-48,656,312.46	0.00
300701	FUND BALANCE - UNRESERVED	-13,081,176.30	1,403,723.00	-587,537.36	-12,264,990.66
300702	FUND BALANCE - RESERVED	-1,600,000.00	0.00	0.00	-1,600,000.00
300703	BUDGETARY FUND BALANCE	5,441,709.87	0.00	-5,441,709.87	0.00
TOTAL FUND EQUITY		-13,279,714.29	100,473,711.72	-101,058,988.09	-13,864,990.66
FUND TOTAL		0.00	102,729,927.16	-102,729,927.16	0.00

This is the figure Travis
used for EOY 22 Fund
Balance. Unaudited and
\$2M too low.



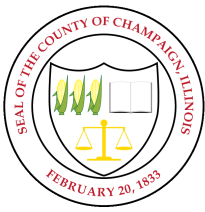
CHAMPAIGN COUNTY BALANCE SHEET

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FUND 1080 - GENERAL CORPORATE
PERIOD ENDING 12/31/2023 CLOSE OF YEAR

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
100202	UNREALIZED GAIN (LOSS)	53,550.14	0.00	0.00	53,550.14
TOTAL		53,550.14	0.00	0.00	53,550.14
ASSETS AND OTHER DEBITS					
100101	CASH	11,673,264.81	4,195.28	-519.72	11,676,940.37
100102	PETTY CASH/CASH ON HAND	3,000.00	0.00	0.00	3,000.00
100201	TERM INVESTMENTS	-3,691.16	0.00	0.00	-3,691.16
100301	ACCOUNTS RECEIVABLE	5,057.78	0.00	0.00	5,057.78
100305	DUE FROM OTHERS	5,534,907.75	125,305.62	-11,934.96	5,648,278.41
100307	DUE FROM OTHER FUNDS	558,407.05	11,898.47	-146,740.50	423,565.02
100308	DUE FROM COLLECTOR	0.00	49.90	0.00	49.90
100309	DUE FROM CIRCUIT CLERK FUND	100,320.31	0.00	0.00	100,320.31
100310	DUE FROM COUNTY CLERK FUND	19,486.92	21,299.70	0.00	40,786.62
100401	PREPAID EXPENSES	77,145.60	605.00	0.00	77,750.60
TOTAL ASSETS AND OTHER DEBITS		17,967,899.06	163,353.97	-159,195.18	17,972,057.85
LIABILITIES AND OTHER CREDITS					
200101	ACCOUNTS PAYABLE	-1,850,866.36	1,439,474.90	-1,402,520.80	-1,813,912.26
200102	DUE TO OTHER FUNDS	2,889,265.02	1,402,035.81	-4,332,564.54	-41,263.71
200103	DUE TO OTHERS	81,389.50	291.00	-214,900.00	-133,219.50
200401	DEFERRED REVENUES	-52,497.38	0.00	-30,234.52	-82,731.90
200601	ESCROW	-243,314.42	30,830.28	-61,660.56	-274,144.70
217000	PAYROLL LIABILITY	-542,009.39	0.00	0.00	-542,009.39
TOTAL LIABILITIES AND OTHER CREDITS		281,966.97	2,872,631.99	-6,041,880.42	-2,887,281.46
FUND EQUITY					
300101	BUDGETED REVENUES	48,566,937.13	0.00	-48,566,937.13	0.00
300201	REVENUES	-50,770,914.84	53,783,246.51	-3,012,331.67	0.00
300301	APPROPRIATIONS	-49,221,814.63	49,221,814.63	0.00	0.00
300401	EXPENDITURES	46,332,489.33	215,384.99	-46,547,874.32	0.00
300701	FUND BALANCE - UNRESERVED	-11,765,593.08	3,196,403.15	-4,469,739.02	-13,038,928.95
300702	FUND BALANCE - RESERVED	-2,099,397.58	0.00	0.00	-2,099,397.58
300703	BUDGETARY FUND BALANCE	654,877.50	0.00	-654,877.50	0.00
TOTAL FUND EQUITY		-18,303,416.17	106,416,849.28	-103,251,759.64	-15,138,326.53
FUND TOTAL		0.00	109,452,835.24	-109,452,835.24	0.00

This is the MUNIS-derived figure used by the budget director. Unaudited, it neglects accumulated timing differences and is not compared against the ACFR.

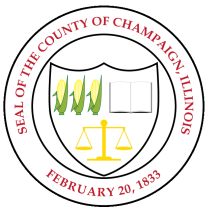


CHAMPAIGN COUNTY BALANCE SHEET

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FUND 2106 - PUBL SAFETY SALES TAX FND
PERIOD ENDING 12/31/2023 CLOSE OF YEAR

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
100202	UNREALIZED GAIN (LOSS)	20,398.80	0.00	0.00	20,398.80
TOTAL		20,398.80	0.00	0.00	20,398.80
ASSETS AND OTHER DEBITS					
100101	CASH	7,089,633.31	443,151.20	-666,316.06	6,866,468.45
100201	TERM INVESTMENTS	151,185.09	0.00	0.00	151,185.09
100305	DUE FROM OTHERS	1,121,501.55	1,121,501.55	-1,121,501.55	1,121,501.55
100307	DUE FROM OTHER FUNDS	5,504.53	1,344,666.41	-1,121,501.55	228,669.39
TOTAL ASSETS AND OTHER DEBITS		8,367,824.48	2,909,319.16	-2,909,319.16	8,367,824.48
LIABILITIES AND OTHER CREDITS					
200101	ACCOUNTS PAYABLE	-823,216.69	1,849,233.34	-1,128,595.34	-102,578.69
200102	DUE TO OTHER FUNDS	0.00	1,128,595.34	-1,849,233.34	-720,638.00
TOTAL LIABILITIES AND OTHER CREDITS		-823,216.69	2,977,828.68	-2,977,828.68	-823,216.69
FUND EQUITY					
300101	BUDGETED REVENUES	6,605,000.00	0.00	-6,605,000.00	0.00
300201	REVENUES	-6,813,624.46	6,813,624.46	0.00	0.00
300301	APPROPRIATIONS	-6,604,206.00	6,604,206.00	0.00	0.00
300401	EXPENDITURES	5,133,542.63	0.00	-5,133,542.63	0.00
300701	FUND BALANCE - UNRESERVED	-2,684,924.76	0.00	-1,680,081.83	-4,365,006.59
300702	FUND BALANCE - RESERVED	-3,200,000.00	0.00	0.00	-3,200,000.00
300703	BUDGETARY FUND BALANCE	-794.00	794.00	0.00	0.00
TOTAL FUND EQUITY		-7,565,006.59	13,418,624.46	-13,418,624.46	-7,565,006.59
FUND TOTAL		0.00	19,305,772.30	-19,305,772.30	0.00



CHAMPAIGN COUNTY BALANCE SHEET

4/11/2024 9:08:03 AM

FUND 3105 - CAPITAL ASSET REPLCMT FND
PERIOD ENDING 12/31/2023 CLOSE OF YEAR

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
100202	UNREALIZED GAIN (LOSS)	14,886.20	0.00	0.00	14,886.20
TOTAL		14,886.20	0.00	0.00	14,886.20
ASSETS AND OTHER DEBITS					
100101	CASH	6,748,651.62	0.00	0.00	6,748,651.62
100201	TERM INVESTMENTS	18,016,933.50	0.00	0.00	18,016,933.50
100307	DUE FROM OTHER FUNDS	610,695.00	0.00	0.00	610,695.00
TOTAL ASSETS AND OTHER DEBITS		25,376,280.12	0.00	0.00	25,376,280.12
LIABILITIES AND OTHER CREDITS					
200101	ACCOUNTS PAYABLE	-2,266,196.19	620,688.01	-618,498.65	-2,264,006.83
200102	DUE TO OTHER FUNDS	0.00	618,498.65	-620,688.01	-2,189.36
200103	DUE TO OTHERS	-15,015.00	0.00	-2,630,052.76	-2,645,067.76
TOTAL LIABILITIES AND OTHER CREDITS		-2,281,211.19	1,239,186.66	-3,869,239.42	-4,911,263.95
FUND EQUITY					
300101	BUDGETED REVENUES	11,053,735.00	0.00	-11,053,735.00	0.00
300201	REVENUES	-6,009,621.38	6,009,621.38	0.00	0.00
300301	APPROPRIATIONS	-51,412,638.00	51,412,638.00	0.00	0.00
300401	EXPENDITURES	26,998,708.93	2,630,052.76	-29,628,761.69	0.00
300701	FUND BALANCE - UNRESERVED	-44,099,042.68	23,619,140.31	0.00	-20,479,902.37
300703	BUDGETARY FUND BALANCE	40,358,903.00	0.00	-40,358,903.00	0.00
TOTAL FUND EQUITY		-23,109,955.13	83,671,452.45	-81,041,399.69	-20,479,902.37
FUND TOTAL		0.00	84,910,639.11	-84,910,639.11	0.00

The forecast provides a framework for financial planning

3

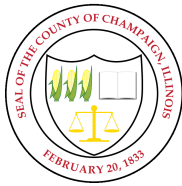
FY2023
General
Fund
(Unaudited)

REVENUE	\$47,604,526
EXPENDITURE	<u>\$46,332,489</u>
DIFFERENCE	\$1,272,037
Projected Fund Balance	<u>\$15,137,019</u>
Fund Balance as a % of Expenditures	*32.7%

* Champaign County's Financial Policies recommend a General Fund reserve balance of at least two months or 16.7% of operating expenditures for cash flow purpose


This ignores GAAP. My ACFR has \$2.1M more.

4



FUND 1080 : GENERAL CORPORATE
PERIOD ENDING 12/31/2023 CLOSE OF YEAR

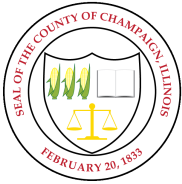
4/11/2024 9:52:03 AM



	ACTUAL LAST YEAR			ACTUAL THIS YEAR				ENCUMBRANCE	BUDGET	UNENCUMBERED BALANCE
	CURRENT MONTH	YEAR TO DATE	%	CURRENT MONTH	%	YEAR TO DATE	%			
REVENUES										
4001 PROPERTY TAX	0.00	14,464,308.60	100	0.00	0	18,050,469.40	103	0.00	17,560,524.00	-489,945.40
4002 LOCAL SALES TAX	0.00	26,523.21	47	0.00	0	28,795.86	85	0.00	34,000.00	5,204.14
4003 OTHER TAXES	0.00	40,579.20	406	0.00	0	47,752.26	136	0.00	35,000.00	-12,752.26
4004 INTERGOVERNMENTAL REVENUE	7,246.84	24,144,806.45	119	0.00	0	23,752,381.11	100	0.00	23,687,764.29	-64,616.82
4005 FINES AND FORFEITURES	265.37	569,038.12	89	0.00	0	428,765.37	67	0.00	640,000.00	211,234.63
4006 LICENSES AND PERMITS	0.00	2,888,041.50	98	0.00	0	776,071.50	94	0.00	827,406.00	51,334.50
4007 CHARGES FOR SERVICES	571,902.05	3,271,172.58	85	483.23	0	2,634,977.15	98	0.00	2,698,561.00	63,583.85
4008 INVESTMENT EARNINGS	-3,773.67	326,793.41	190 0	0.00	0	360,571.60	764	0.00	47,200.00	-313,371.60
4009 MISCELLANEOUS REVENUES	5,863.81	296,197.90	164	-2,919,953.36	121 0	410,077.66	170	0.00	241,227.84	-168,849.82
4010 RENTS AND ROYALTIES	0.00	1,411,230.36	109	-30,234.52	-2	1,154,174.33	92	0.00	1,249,084.00	94,909.67
TOTAL REVENUES	581,504.40	47,438,691.33	108	-2,949,704.65	-6	47,644,036.24	101	0.00	47,020,767.13	-623,269.11
EXPENDITURES										
5001 SALARIES AND WAGES	-3,810.22	17,866,164.38	96	0.00	0	19,421,487.41	95	0.00	20,512,181.20	1,090,693.79
5002 LAW ENFORCEMENT SALARIES	0.00	6,326,353.51	99	0.00	0	6,364,896.38	96	0.00	6,612,634.00	247,737.62
5003 FRINGE BENEFITS	0.00	3,017,162.96	89	0.00	0	2,973,282.87	78	0.00	3,806,362.52	833,079.65
5009 GEN GOV - FINANCIAL ADMIN	0.00	0.00	0	0.00	0	0.00	0	0.00	-487,000.00	-487,000.00
5010 COMMODITIES	-22.00	1,351,979.40	86	59.99	0	2,061,681.83	91	0.00	2,260,042.73	198,360.90
5020 SERVICES	60.25	11,577,541.00	90	215,325.00	2	9,757,473.92	94	0.00	10,384,759.83	627,285.91
5050 INTEREST AND FISCAL CHARGES	0.00	184,275.00	100	0.00	0	1,648,717.92	94	0.00	1,755,414.00	106,696.08
8000 CAPITAL OUTLAY	0.00	560,272.39	100	0.00	0	718,123.99	93	0.00	773,723.07	55,599.08
TOTAL EXPENDITURES	-3,771.97	40,883,748.64	94	215,384.99	0	42,945,664.32	94	0.00	45,618,117.35	2,672,453.03
OTHER FINANCING SOURCES (USES)										
6001 OTHER FINANCING SOURCES	0.00	389,325.67	19	0.00	0	177,173.95	11	0.00	1,546,170.00	1,368,996.05
7001 OTHER FINANCING USES	0.00	-7,760,454.00	100	0.00	0	-3,602,210.00	100	0.00	-3,603,697.28	-1,487.28
TOTAL OTHER FINANCING SOURCES (USES)	0.00	-7,371,128.33		0.00		-3,425,036.05		0.00	-2,057,527.28	1,367,508.77
NET CHANGE IN FUND BALANCE	585,276.37	-816,185.64		-3,165,089.64		1,273,335.87		0.00	-654,877.50	-1,928,213.37


This is the 2023 *surplus*. It must be added to the p.10 fund balance figure.

The forecasted *deficit*.



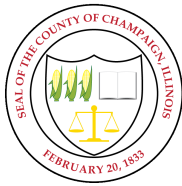
FUND 2106 : PUBL SAFETY SALES TAX FND
PERIOD ENDING 12/31/2023 CLOSE OF YEAR

4/11/2024 9:52:03 AM



	ACTUAL LAST YEAR			ACTUAL THIS YEAR				ENCUMBRANCE	BUDGET	UNENCUMBERED BALANCE
	CURRENT MONTH	YEAR TO DATE	%	CURRENT MONTH	%	YEAR TO DATE	%			
REVENUES										
4002 LOCAL SALES TAX	0.00	6,476,565.91	114	0.00	0	6,599,112.68	100	0.00	6,600,000.00	887.32
4008 INVESTMENT EARNINGS	0.00	79,960.85	399 8	0.00	0	214,511.78	429 0	0.00	5,000.00	-209,511.78
TOTAL REVENUES	0.00	6,556,526.76	115	0.00	0	6,813,624.46	103	0.00	6,605,000.00	-208,624.46
EXPENDITURES										
5002 LAW ENFORCEMENT SALARIES	0.00	0.00	0	0.00	0	99,241.00	100	0.00	99,241.00	0.00
5003 FRINGE BENEFITS	0.00	0.00	0	0.00	0	10,702.00	100	0.00	10,702.00	0.00
5020 SERVICES	0.00	1,298,945.89	100	0.00	0	1,379,030.54	89	0.00	1,550,016.00	170,985.46
5050 INTEREST AND FISCAL CHARGES	0.00	2,448,225.45	100	0.00	0	3,033,874.09	100	0.00	3,033,875.00	0.91
TOTAL EXPENDITURES	0.00	3,747,171.34	100	0.00	0	4,522,847.63	96	0.00	4,693,834.00	170,986.37
OTHER FINANCING SOURCES (USES)										
7001 OTHER FINANCING USES	0.00	-988,570.40	51	0.00	0	-610,695.00	32	0.00	-1,910,372.00	-1,299,677.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	-988,570.40		0.00		-610,695.00		0.00	-1,910,372.00	-1,299,677.00
NET CHANGE IN FUND BALANCE	0.00	1,820,785.02		0.00		1,680,081.83		0.00	794.00	-1,679,287.83

The amount we saved to the PSST reserve at the end of 2023.



FUND 3105 : CAPITAL ASSET REPLCMT FND
PERIOD ENDING 12/31/2023 CLOSE OF YEAR

4/11/2024 9:52:03 AM

	ACTUAL LAST YEAR			ACTUAL THIS YEAR				ENCUMBRANCE	BUDGET	UNENCUMBERED BALANCE
	CURRENT MONTH	YEAR TO DATE	%	CURRENT MONTH	%	YEAR TO DATE	%			
REVENUES										
4008 INVESTMENT EARNINGS	0.08	68,920.60	172 3	0.00	0	1,620,515.45	540 2	0.00	30,000.00	-1,590,515.45
4009 MISCELLANEOUS REVENUES	0.00	9,182.29	0	0.00	0	166,200.93	0	0.00	0.00	-166,200.93
TOTAL REVENUES	0.08	78,102.89	195 3	0.00	0	1,786,716.38	595 6	0.00	30,000.00	-1,756,716.38
EXPENDITURES										
5010 COMMODITIES	0.00	380,614.62	78	0.00	0	278,545.69	58	0.00	480,172.00	201,626.31
5020 SERVICES	0.00	4,794,346.92	77	1,470.00	0	1,568,433.22	56	0.00	2,823,818.00	1,255,384.78
8000 CAPITAL OUTLAY	0.00	2,550,683.45	48	2,628,582.76	5	27,781,782.78	58	0.00	48,108,648.00	20,326,865.22
TOTAL EXPENDITURES	0.00	7,725,644.99	64	2,630,052.76	5	29,628,761.69	58	0.00	51,412,638.00	21,783,876.31
OTHER FINANCING SOURCES (USES)										
6001 OTHER FINANCING SOURCES	0.00	45,760,614.25	100	0.00	0	4,222,905.00	38	0.00	11,023,735.00	6,800,830.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	45,760,614.25		0.00		4,222,905.00		0.00	11,023,735.00	6,800,830.00
NET CHANGE IN FUND BALANCE	0.08	38,113,072.15		-2,630,052.76		-23,619,140.31		0.00	-40,358,903.00	-16,739,762.69

From: Julia Rietz <jrietz@champaigncountyil.gov>
Sent: Thursday, March 21, 2024 10:36 AM
To: Matthew Banach <mbanach@champaigncountyil.gov>; Carolyn Del Vecchio <cdelvecchio@berrydunn.com>; Alec Leddy <aleddy@berrydunn.com>
Cc: George P. Danos <gdanos@champaigncountyil.gov>
Subject: RE: Champaign County CMS RFP

I am overruling Matt. This is a set committee. There is no need for Mr. Danos to be invited to the meeting or the process today.

Julia Rietz
Champaign County State's Attorney

From: Matthew Banach <mbanach@champaigncountyil.gov>
Sent: Thursday, March 21, 2024 10:11 AM
To: Carolyn Del Vecchio <cdelvecchio@berrydunn.com>; Alec Leddy <aleddy@berrydunn.com>
Cc: George P. Danos <gdanos@champaigncountyil.gov>
Subject: Re: Champaign County CMS RFP

Good morning Carolyn,

Could you please forward an invite for our noon CMS-search meeting today to our Auditor George Danos (cc'd). George and I spoke briefly this morning and discussed clarifications of where we're at the process, and Mr. Danos is interested in obtaining certain information and how that information might be provided to the county during our ongoing process.

Thanks,
Matt Banach
Chief of the Civil Division
Champaign County SAO

Vasco L. Bridges III (Nosa)

CEO, JANO Technologies, Inc.

vbridges@jano.tech

800-250-9884 x 201 (office)

312-841-1724 (mobile)

We have offices in...

Jackson, MS | Champaign, IL | Chicago, IL

From: Timothy Mottl <tmottl@jano.tech>

Sent: Monday, March 18, 2024 11:42 AM

To: Vasco Bridges III (Nosa) <vbridges@jano.tech>; Angela Fults <afults@jano.tech>; Alex Stone <astone@datto.com>; Jorge Polendo <jpolendo@jano.tech>

Subject: Champaign County CMS RFP

Team,

I got a call from George Danos at Champaign County Auditors office asking a few questions on the RFP for the CMS.

1. He asked if there was a set up fee included, but since they are an existing customer I told him there would not be. (Is there any? Are you planning on moving them to the cloud? And is there costs to do that?) my questions.
2. He also asked about AI Bench and wanted pricing, setup costs, yearly maintenance fees.

He needs info as soon as possible.



SHERIFF DUSTIN D. HEUERMAN CHAMPAIGN COUNTY SHERIFF'S OFFICE

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

responsibilities at other local police departments making several dollars more an hour than they did at the Sheriff's Office. We have also had deputies, correctional officers, and court security officers leave the Sheriff's Office to pursue higher-paying local law enforcement positions. Increasing salaries of employees to be competitive with similar positions in the area is imperative to retaining quality employees. Without increased revenue, however, this will be impossible.

Salary is not the only determinate of if an employee will stay with the Sheriff's Office. Other factors, such as training, mental health, and quality of equipment are also imperative and highlighted in other areas of this letter. All of these things come with a cost, and there is no room in the current budget to adequately address them without an increase in revenue.

Estimated Funding Required

A rough estimate of funding options for salary increases for recruitment and retention needs, based on 2025 salaries for all employees at the Sheriff's Office, except me, is:

10% increase – \$2,177,822/yr

15% increase – \$2,808,106/yr

The \$2.808M figure
is NOT 1.5 X the
2.177M figure.

This is a very rough number based on salary increases only, not fringe benefits, but does include salary increases for the new positions needed and included in this letter. A local salary comparison for each position would need to be completed for an accurate number as some positions may be closer to comparables than others.

CONSEQUENCES OF A REDUCED BUDGET

If additional revenue is not obtained, and a budget reduction is needed in the future, as I'm told it likely will be under current circumstances, I want to highlight a few things that will be affected.

- New initiatives would not be possible. We pride ourselves on being innovative with new initiatives, improving employee morale, organizational effectiveness, and community outreach. Pursuing these opportunities will likely stop if additional revenue is not obtained, and existing initiatives would need to be reduced if our budget is reduced.
- We pride ourselves on providing our employees with the tools they need to be effective and safe while performing the roles we expect them to perform. Without increased revenue, we will not be able to continue to expand technology and equipment that allow our employees to be more effective in their duties. With a reduction in budget, we will not be able to update existing equipment in an appropriate manner, which could potentially lead to unsafe conditions and uses of force where alternatives could otherwise be available.
- We invest a lot in training our employees to be knowledgeable and proficient in their duties. Without additional revenue, we will not be able to continue to expand our training options, increasing the proficiency of our employees. With a reduced budget, training will have to be reduced, solely focusing on meeting state mandates without expanding the skills and knowledge of our employees above the minimum expectations.

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, Champaign County Board Chair
Jennifer Locke, Champaign County Board Vice-Chair
Champaign County Board Members
Steve Summers, Champaign County Executive

FROM: Susan W. McGrath, Champaign County Circuit Clerk

DATE: April 8, 2024

RE: April 4, 2024 Memo regarding Procurement Process

I will be attending the April 9, 2024 Committee Meeting of the Whole to address this issue. There is some information I want to share with you ahead of that meeting to help you understand where we are in the study of the court case management system.

The study we requested of our case management system is not yet complete. When the County Board approved the study last year, that approval process included a timetable as to when the study would be concluded and presented to the Board. As you recall, the final study is scheduled to be completed at the end of May and presented to the Board in June.

There is a study group consisting of courthouse users and the IT department which is assisting the consultant in recommendations to made of the Board. One of the options being discussed by the study group is whether we are going to keep the system we have, which means there will be no procurement process if we adopt that option. We have not yet reached a conclusion as to whether a procurement process is going to be necessary.

There are many factors to be considered as to how we move forward, and one of those factors is the potential price of the system, whether we keep what we have with enhanced features, or whether we move to a different system. We will in fact be getting information about potential cost in our final report from the consultant. When this report is made to the Board, potential cost will be a matter of public record. This is not interference with our study or our decision-making process, nor the decision-making process of the Board. Due diligence requires all of us to consider costs when making recommendations or determining how to move forward.

Even given this financial information in the report, however, these are estimates, and not the final costs you would receive either from a contract with our present vendor, or through the procurement process if we elect to request proposals for case management replacement.

Both the Auditor and the Director of Administration have asked questions concerning our meetings and potential cost. Some Board members have contacted me directly with these same questions. I do not consider these questions to be inappropriate. They in no way impede impeding the progress of the study group or our consultant. In fact, in the definition of the duties of the auditor, 55 ILCS 5/3-1005, those duties include (b) Collect, analyze, and preserve statistical and financial information with respect to the cost of operation of the various institutions and facilities maintained, operated or owned by the county and (e) Report quarterly to the county board the entire financial operations of the county including revenues anticipated and received, expenditures estimated and paid, obligations unpaid, the condition of all funds and appropriates and other pertinent information.

If there has been any pressure in this process, it has been to come up with a final figure for what we are going to do with the case management system. We are not able to do that until the study is completed and we have agreed to the recommendations to come to the Board. Rest assured that the study group, and the consultant, understand that the issue of how this will be paid for is very important to all of us as decision makers. As the Circuit Clerk's office is the office which operates the case management system, and contributes to its cost with fees collected for that purpose, this is extremely important to me not just as someone who is part of the study group, but also as the head of this office.

I would also like to address the emails which are attached to the memo before you for consideration. Our study group is not a public body as defined by FOIA. None of the documents from the study group are public records as a result. In addition, the judicial branch is exempt from FOIA, and this includes all the judicial branch offices, which are all of the Judges, the Circuit Clerk, the Probation and Court Services office, and the Public Defender's office. No one asked me for permission to release any emails from me or including me concerning the case management system. I would have been happy to come to the Committee of the Whole meeting to answer questions in this regard if anyone had asked me to do so.

With all this being said, I would respectfully request that you allow the process to move forward as it has been doing for the past several months. Both the consultant and the study group have been working hard together to bring a thoughtfully considered and thorough set of recommendations to the Board concerning the court case management system. Thank you for your consideration of this information.

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Because the statute database is maintained primarily for legislative drafting purposes, statutory changes are sometimes included in the statute database before they take effect. If the source note at the end of a Section of the statutes includes a Public Act that has not yet taken effect, the version of the law that is currently in effect may have already been removed from the database and you should refer to that Public Act to see the changes made to the current law.

(55 ILCS 5/3-1006) (from Ch. 34, par. 3-1006)

Sec. 3-1006. Additional duties in counties of 275,000 or less. In counties of 275,000 population or less, as determined by the last federal decennial census, the county auditor, in addition to the duties prescribed in Section 3-1005, shall:

(a) Be the general accountant of the county and keep its general accounts.

(b) Devise and install a system of financial records in the offices and divisions of the county, to be followed in such offices and divisions. Such a system shall be suitable to the needs of the office and in accordance with generally accepted principles of accounting for governmental bodies.

(Source: P.A. 86-962.)

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The **GOOD NEWS** is that we can close millions to reserves without additional revenue sources.

PSST Reserves \$7,565,007
 Gen Corp Reserve EOY 2023 \$17,240,300
 4-year earned surplus: \$4,951,322

13,864,990.66 Munis EOY 2022
 1,272,037.00 Agreed on 2023 surplus
 15,137,027.66 Admin's understated figure

	2024	2025	2026	2027	Comment
The current PSST annual savings closed to its own reserve	\$1,680,000	\$1,680,000	\$1,680,000	\$1,680,000	This is our recent experience
Budget Surplus projections based on last year.	\$1,272,037	\$1,272,037	\$1,272,037	\$1,272,037	
Repatriating our detainees		\$3,297,648	\$3,297,648	\$3,297,648	Kankakee, Macon, Piatt 2023 billings
Food Costs for additional on average 104 detainees brought home		(\$221,000)	(\$221,000)	(\$221,000)	Calculation in PPTX, page 5
Geothermal utilities savings at the new consolidated jail (despite expansion)		\$54,552	\$54,552	\$54,552	See Utilities Worksheet
Adding five male, five female Corrections Officers to staff full jail of 300 capacity.	(\$0)	(\$796,000)	(\$665,380)	(\$685,341)	Smile Politely; FOP contract; my estimates
JANO replacement with 'cadillac treatment'	(\$3,410,000)				Conversations with other county clients 3.21.24 PPTX panel 4
Increase in annual cost with all modules and hosting services over JANO current	(\$161,000)	(\$161,000)	(\$161,000)	(\$161,000)	From the PPTX
Software previously ARPA funded	(\$168,300)	(\$168,300)	(\$168,300)	(\$168,300)	From MUNIS & tab 10
Sheriff's special plea for 10% pay <i>in addition to</i> FOP negotiated 5% COLA + step inc.		(\$537,937)	(\$537,937)	(\$537,937)	Corrected estimates from "1080" tab
Employee Family Healthcare	(\$120,674)	(\$120,674)	(\$120,674)	(\$120,674)	Health premium is calculated on sixth tab
VAC	(\$750,000)	(\$750,000)	(\$750,000)	(\$750,000)	IF Veteran's Assistance itemizes this much.
Jury Pay	(\$70,000)	(\$70,000)	(\$70,000)	(\$70,000)	I do not differ here.
Compression Pay Adjustments	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	

"If we do nothing", i.e., do not obtain a doubled "Public Safety [SIC] Sales Tax", we will still **add** to the PSST's \$7.56M reserve.

The unsupported \$15M CMS figure overstates the likely expense by a factor of	3.7	times the net amount (15M vs 1.4M)
The sheriff's (as quoted by the Fin. Chair) raises are overstated by a factor of	4.5	times my calculations, assuming it gets special treatment outside of "compression" adjustments.
County support needed to support reductions in health payroll reductions overstated by	3.0	times what the county would have to provide the insurer.

Gen Corp Reserve EOY 2023	\$17,240,300
PSST reserve EOY 2023	\$7,565,007
Accumulated surpluses in next four years	\$4,951,322
Total of the two at end of 2027	\$29,756,628

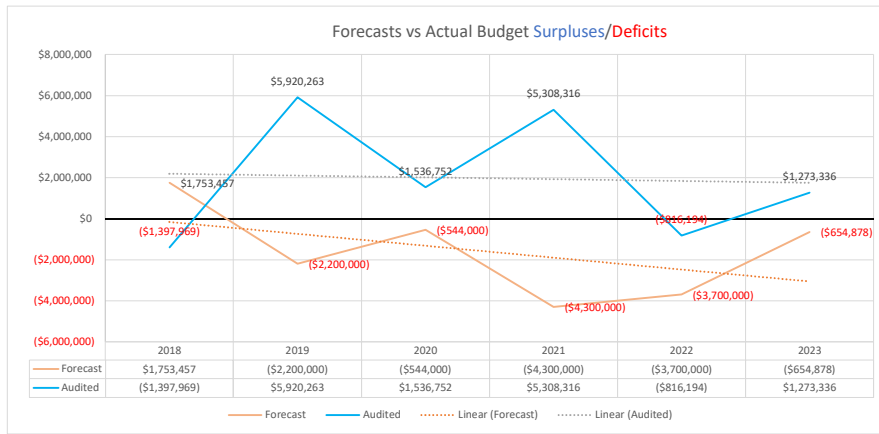
Scenario Two: Stick with Jano; wait and treat Sheriff's desired raises like everyone else, smooth the increase in VAC's requests.

	2024	2025	2026	2027	Comment
The current PSST annual savings closed to its own reserve	\$1,680,000	\$1,680,000	\$1,680,000	\$1,680,000	
Budget Surplus projections based on forecast-reality difference trendlines	\$1,272,037	\$1,272,037	\$1,272,037	\$1,272,037	
Repatriating our detainees	\$0	\$3,297,648	\$3,297,648	\$3,297,648	Kankakee, Macon, Piatt 2023 billings
Food Costs for additional on average 104 detainees brought home	\$0	(\$221,000)	(\$221,000)	(\$221,000)	
Geothermal utilities savings at the new consolidated jail (despite expansion)	\$0	\$54,552	\$54,552	\$54,552	See Utilities Worksheet
Adding five male, five female Corrections Officers to staff full jail of 300 capacity.	(\$0)	(\$796,000)	(\$665,380)	(\$685,341)	Smile Politely; FOP contract; my estimates
Keep JANO and add PD module and AI smartbench plugin	\$0				Email with highlight.
Increase in annual cost with all modules and hosting services over JANO current	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	From the PPTX panel 4
Software previously ARPA funded	(\$168,300)	(\$168,300)	(\$168,300)	(\$168,300)	From MUNIS & tab 10
Sheriff waits for results of compression study		\$0	\$0	\$0	
Employee Family Healthcare	(\$120,674)	(\$120,674)	(\$120,674)	(\$120,674)	Health premium is calculated on sixth tab
VAC	(\$233,000)	(\$405,333)	(\$520,222)	(\$750,000)	VAC will increase activities over time to the full .02 EAV
Jury Pay	(\$70,000)	(\$70,000)	(\$70,000)	(\$70,000)	I do not differ here.

NOTA BENE: An additional PSST would raise another \$30M in four years.

Gen Corp Reserve EOY 2023	\$17,240,300
PSST reserve EOY 2023	\$7,565,007
Accumulated surpluses in next four years	\$15,110,578
Total of the these at end of 2027	\$39,915,884
Less the Jail Bond three years hence	\$15,425,000
Less the recommended 16.67% reserve	\$8,549,370
Leaves the county with purely discretionary	\$15,941,514

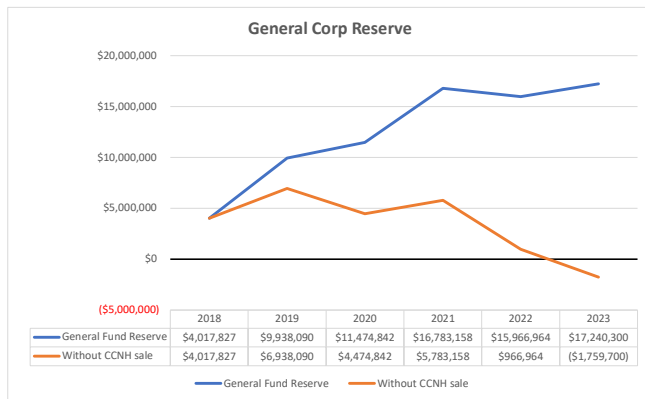
Year	Forecast	Audited	From	General Fund Reserve	Difference	Comment	Without CCNH sale
2018	\$1,753,457	(\$1,397,969)	(\$1,616,573)	\$4,017,827	(\$3,151,426)		\$4,017,827
2019	(\$2,200,000)	\$5,920,263	\$4,872,667	\$9,938,090	\$8,120,263	Sale of the Nursing Home	\$6,938,090
2020	(\$544,000)	\$1,536,752	\$2,055,453	\$11,474,842	\$2,080,752		\$4,474,842
2021	(\$4,300,000)	\$5,308,316	\$5,630,327	\$16,783,158	\$9,608,316		\$5,783,158
2022	(\$3,700,000)	(\$816,194)	(\$816,186)	\$15,966,964	\$2,883,806	This differs from Travis' Munis figure. The county is on a modified cash accounting system.	\$966,964
2023	(\$654,878)	\$1,273,336	\$1,273,336	\$17,240,300	\$1,928,213	When timing differences are taken into account, the audited reserve is \$2.1M higher.	(\$1,759,700)
Avg Diff 2017-2023				\$3,578,321			



Contra the 5-yr Budget Forecast, our reserves are not 23% of expenses, let alone the 16.67% recommended, but much greater.

Reserves at end of 2023 \$17,240,300
EOY expense 2023 \$46,332,489
Budget Surplus Ratio 37%

The Budget Surplus Ratio is more than twice the recommended 16.67%.



Kankakee County

Jan 2022	\$78,463.31
Feb 2022	\$103,969.93
Mar 2022	\$125,072.82
Apr 2022	\$133,487.49
May 2022	\$208,185.61
Jun 2022	\$235,632.47
Jul 2022	\$257,823.44
Aug 2022	\$259,130.57
Sep 2022	\$259,052.66
Oct 2022	\$286,531.07
Nov 2022	\$287,723.50
Dec 2022	\$298,869.70

Jan 2023	\$286,779.45
Feb 2023	\$251,249.35
Mar 2023	\$263,213.49
Apr 2023	\$239,382.36
May 2023	\$245,928.36
Jun 2023	\$225,893.62
Jul 2023	\$242,813.18
Aug 2023	\$256,680.12
Sep 2023	\$231,291.22
Oct 2023	\$222,379.61
Nov 2023	\$219,605.81
Dec 2023	\$210,546.52

2023 Subtotal **\$2,895,763.09**

Macon County

Jun 2022	\$6,600.00
Jul 2022	\$17,340.00
Aug 2022	\$16,740.00
Sep 2022	\$16,200.00
Oct 2022	\$16,740.00
Nov 2022	\$14,460.00
Dec 2022	\$25,260.00

Jan 2023	\$28,920.00
Feb 2023	\$33,180.00
Mar 2023	\$31,620.00
Apr 2023	\$24,900.00
May 2023	\$24,060.00
Jun 2023	\$29,580.00
Jul 2023	\$38,520.00
Aug 2023	\$40,140.00
Sep 2023	\$40,560.00
Oct 2023	\$32,160.00
Nov 2023	\$25,200.00
Dec 2023	\$19,800.00

Subtotal **\$368,640.00**

Piatt County

Jan 2022	\$1,395.00
Feb 2022	\$1,260.00
Mar 2022	\$1,445.66
Apr 2022	\$1,375.33
May 2022	\$1,420.33
Jun 2022	\$1,350.00
Jul 2022	\$1,445.66
Aug 2022	\$855.00
Sep 2022	\$1,350.00
Oct 2022	\$2,520.00
Nov 2022	\$2,726.19
Dec 2022	\$2,829.86

Jan 2023	\$2,809.93
Feb 2023	\$2,539.93
Mar 2023	\$2,811.11
Apr 2023	\$2,720.77
May 2023	\$2,819.39
Jun 2023	\$2,732.88
Jul 2023	\$2,823.45
Aug 2023	\$2,823.45
Sep 2023	\$2,734.25
Oct 2023	\$2,856.40
Nov 2023	\$2,750.11
Dec 2023	\$2,823.46

Subtotal **\$33,245.13**

Total for all 3 counties in 2023 alone:

\$3,297,648.22

Courthouse	2018	2024	Sheriff's proposed additional raises.		
Sheriff	Actual	Budget	My calculation:		
General Fund			10% raise of all salaries (less the Sheriff's \$168,450)		\$ 537,937
Salary	4,299,494	5,547,822	1,248,328	29%	<--- This is above the 5-yr price level of 23%.
Non-Salary	1,460,327	1,570,851	110,524	8%	Forward FOP COLAs are ahead of estimated inflation (5% vs 2.1%). Deputies also get step increases.
Total	5,759,821	7,118,673	1,358,852	24%	
Sheriff's 2023 Memo estimate of the cost of across-the-board 10% raise. Was this a four-year figure?!					\$ 2,177,822
Sheriff's 15% calculation. Why is the 15% raise not 1.5 time that of the 10% raise?					\$ 2,808,106
Recruiting costs are already budgeted and should go down with pay increases. His memo excludes fringes.					

2023 PSST Utilities

PUBSAFUTIL-UTILITIES -ELECTR SRV-COURTHOUSE	\$	263,773
PUBSAFUTIL-UTILITIES -ELECTR SRV-JDC	\$	34,307
PUBSAFUTIL-UTILITIES -ELECTR SRV-MAINSTJAIL	\$	67,567
PUBSAFUTIL-UTILITIES -ELECTR SRV-SAT JAIL	\$	84,927
PUBSAFUTIL-UTILITIES -GAS SERV -COURTHOUSE	\$	131,714
PUBSAFUTIL-UTILITIES -GAS SERV -JDC	\$	13,750
PUBSAFUTIL-UTILITIES -GAS SERV -MAINSTJAIL	\$	30,028
PUBSAFUTIL-UTILITIES -GAS SERV -SAT JAIL	\$	49,656

	\$	134,583
1/3 of this	\$	44,861
Sum	\$	179,444

but there is geothermal!

Electricity less 35%	\$	55,203
Gas less 50%	\$	24,828
	\$	80,030

Savings per year	\$	54,552
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New corrections officers	\$	52,000
Health premium	\$	12,600
	\$	64,600
Induction for first-time employees	\$	15,000
Step Increase		3%

Non-bargaining employees

Tier	premia		Payroll contribution		Net benefit
	per month	annually	per paycheck	annually	
Employee	\$ 1,223	\$ 14,676	\$85.61	\$ 2,226	\$ 12,450
Emp + Spouse	\$ 1,618	\$ 19,416	\$248.11	\$ 6,451	\$ 12,965
Emp + kids	\$ 1,528	\$ 18,336	\$203.11	\$ 5,281	\$ 13,055
Full Family	\$ 2,642	\$ 31,704	\$760.11	\$ 19,763	\$ 11,941
<i>Proposed emp + spouse</i>	\$ 1,618	\$ 19,416	\$171.22	\$ 4,452	\$ 14,964
<i>Emp + kids</i>	\$ 1,528	\$ 18,336	\$171.22	\$ 4,452	\$ 13,884
<i>Full Family</i>	\$ 2,642	\$ 31,704	\$171.22	\$ 4,452	\$ 27,252

If an employee pay twice the employee contribution for coverage of

<i>Emp + Spouse</i>	\$ 2,514	Per couple <i>per annum</i> would be needed.
<i>Emp + kids</i>	\$ 1,434	Per employee and children <i>per annum</i> would be needed.
<i>Full Family</i>	\$ 14,802	Per full family <i>per annum</i> would be needed.

AFSCME State's Attorney, Circuit Court, Circuit Clerk and General Unit

Tier	premia		Payroll contribution		Net benefit
	per month	annually	per paycheck	annually	
Employee	\$ 1,223	\$ 14,676	\$79.00	\$ 2,054	\$ 12,622
Emp + Spouse	\$ 1,618	\$ 19,416	\$226.50	\$ 5,889	\$ 13,527
Emp + kids	\$ 1,528	\$ 18,336	\$181.50	\$ 4,719	\$ 13,617
Full Family	\$ 2,642	\$ 31,704	\$738.50	\$ 19,201	\$ 12,503
<i>Emp + Spouse</i>	\$ 1,618	\$ 19,416	\$158.00	\$ 4,108	\$ 15,308
<i>Emp + kids</i>	\$ 1,528	\$ 18,336	\$158.00	\$ 4,108	\$ 14,228
<i>Full Family</i>	\$ 2,642	\$ 31,704	\$158.00	\$ 4,108	\$ 27,596

If an employee were to pay twice the employee contribution for coverage of

<i>Emp + Spouse</i>	\$ 2,686	Per couple <i>per annum</i> would be needed.	Instances	20	\$ 52,001
<i>Emp + kids</i>	\$ 1,606	Per employee and children <i>per annum</i> would be needed.		6	\$ 9,120
<i>Full Family</i>	\$ 14,974	Per full family <i>per annum</i> would be needed.		4	\$ 59,552
					\$ 120,674

Vendor	Check	Date	Comment	Amount
10306	275	01/21/2022	JanoLicensedProgramMaintAgrmt	\$90,684.62
10306	1225	02/28/2022	eMagnus - Champaign County Cir	\$17,527.45
10306	3994	04/29/2022	JANO Software Integration 11.2	\$28,951.25
10306	7787	07/29/2022	JanoLicensedProgramMaintAgrmt	\$90,684.62
10306	9093	09/02/2022	Jano Clericus Magnus Enhanced	\$4,478.50
10306	10099	09/30/2022	Jano Clericus Magnus Enhanced	\$21,040.50
10306	11391	11/04/2022	Jano Clericus Magnus Enhanced	\$10,562.50
10306	11392	11/04/2022	Jano 2020–2022 Paylt integrati	\$86,886.88
10306	12232	11/23/2022	Jano Clericus Magnus Enhanced	\$338.00
10306	13816	12/29/2022	Jano Clericus Magnus Enhanced	\$2,408.25
10306	14399	01/13/2023	Jano Clericus Magnus Maint Agr	\$15,416.34
10306	14933	01/27/2023	Jano Clericus Magnus Enhanced	\$98,352.76
10306	16298	02/28/2023	CCSAO JANO TICKET 20220713.000	\$25,392.25
10306	16421	03/03/2023	JANO Clericus Magnus Enhanced	\$2,112.50
10306	17502	03/31/2023	JANO Software Integration 11.2	\$8,154.25
10306	17938	04/14/2023	JANO / Socrata integration and	\$12,000.00
10306	17939	04/14/2023	JANO / Socrata integration and	\$12,000.00
10306	18755	04/28/2023	Jano Clericus Magnus Enhanced	\$1,265.00
10306	19284	05/12/2023	1 of 2 Fujitsu scanners w/ Kof	\$34,494.00
10306	19861	05/25/2023	2 OF 2 Fujitsu scanners w/ Kof	\$34,494.00
10306	22602	08/04/2023	Fujitsu fi-7900 Scanner, Softw	\$34,494.00
10306	22852	08/11/2023	Jano Clericus Magnus Maint Agr	\$15,416.34
10306	23148	08/18/2023	Jano Maint Agr - Circuit Clerk	\$87,359.26
10306	23149	08/18/2023	Jano Maint CircuitClerk - Prof	\$9,050.00
10306	23539	09/01/2023	JANO Clericus Magnus Enhanced	\$2,300.50
10306	26860	12/01/2023	JANO Clericus Magnus Enhanced	\$3,483.50
10306	26861	12/01/2023	JANO Clericus Magnus Enhanced	\$1,225.25
10306	28602	01/19/2024	Co Portion Jano Clericus Magnu	\$15,416.34
10306	29067	02/02/2024	Jano Maint Agr - Circuit Clerk	\$9,050.00
10306	29068	02/02/2024	JANO Clericus Magnus Enhanced	\$2,281.50
10306	29069	02/02/2024	Jano Maint Agr - Circuit Clerk	\$87,359.26
10306	30717	03/15/2024	JANO Clericus Magnus Enhanced	\$4,835.00
				\$869,514.62
	Days	784		\$464,494.18
	days per trans	25		
	Span	809	Cost per Year	\$392,814
			if nonrecurring maintenance is subtracted	\$209,841

FUND BALANCE - UNRESERVED

2106-00-0146t-00-000-000-000-0000-300701-

ACCOUNT SEGMENTS MONTHLY DATA BUDGET ROLLUP CURRENT YEAR VS. CFWD

Account Totals

	2024	2023	2022
Starting Balance	-4,365,006.59	-2,684,924.76	-3,462,299.74
Debits	0.00	0.00	2,598,160.00
Credits	0.00	1,680,081.83	1,820,785.02
Ending Balance	-4,365,006.59	-4,365,006.59	-2,684,924.76

FUND BALANCE - RESERVED

2106-00-0146t-00-000-000-000-0000-300702-

ACCOUNT SEGMENTS MONTHLY DATA BUDGET ROLLUP CURRENT YEAR VS. CFWD

Account Totals

	2024	2023	2022
Starting Balance	-3,200,000.00	-3,200,000.00	-601,840.00
Debits	0.00	0.00	0.00
Credits	0.00	0.00	2,598,160.00
Ending Balance	-3,200,000.00	-3,200,000.00	-3,200,000.00

Transactions 2024

Total Amount: -\$3,200,000.00

Starting Balance	-3,200,000.00
Debits	0.00
Credits	0.00
Ending Balance	-3,200,000.00

Source	Year	Period	Journal
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
SOY	2024	0	5

ORG	ACCOUNT	ACCOUNT DESC	YR/PR	JNL	EFF DATE	COMMENT	CHECK #	JOURNAL AMOUNT	NET LEDGER BALANCE	REVISED BUDGET
10000910	1080-00-00000-01-020-000-000-0000-600101-	TRANSFERS IN	23/12	1602	12/31/23	FY23 AO BILLING		(133,798)	(133,798)	0
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/ 2	511	02/24/23	FY22 IT BILLING-ANIMAL CONTROL		(2,978)	(2,978)	0
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/ 3	207	03/01/23	FR 2023TO2022 JRL 511 2/24/23		2,978	-	
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/12	1606	12/31/23	FY23 IT SERVICES RPC		(8,425)	(8,425)	
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/12	1606	12/31/23	FY23 IT SERVICES HWY		(5,717)	(14,142)	
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/12	1606	12/31/23	FY23 IT SERVICES MH/DDB		(610)	(14,753)	
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/12	1606	12/31/23	FY23 IT SERVICES WIAO		(3,232)	(17,984)	
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/12	1606	12/31/23	FY23 IT SERVICES HEAD START		(14,498)	(32,482)	
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/12	1717	12/31/23	FY23 IT BILLING - ANIM CO		(2,978)	(35,460)	
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/12	1717	12/31/23	FY23 IT BILLING - GIS		(7,284)	(42,744)	
10000210	1080-00-00000-01-028-000-000-0000-600101-	TRANSFERS IN	23/12	1717	12/31/23	FY23 IT BILLING - LAW LIB		(631)	(43,376)	
								(177,174)		
10000216	1080-00-00000-01-071-000-000-0000-700101-	TRANSFERS OUT	23/12	1446	12/31/23	FY23 BDGT TRX TO CARF		1,559,990	1,559,990	1,559,990
10000217	1080-00-00000-01-075-000-000-0000-700101-	TRANSFERS OUT	23/12	333	12/05/23	Trnsfr to HWY fund-Mechanic's	27307	47,656	47,656	2,043,707
10000217	1080-00-00000-01-075-000-000-0000-700101-	TRANSFERS OUT	23/12	1446	12/31/23	FY23 BDGT TRX TO CARF		2,042,220	2,089,876	
10000217	1080-00-00000-01-075-000-000-0000-700101-	TRANSFERS OUT	23/12	1495	12/31/23	FY2023 Mechanic's Salary	27307	(47,656)	2,042,220	
								3,602,210		

This shows that the 2023 surplus figure already takes into account the transfer to the Capital Asset Replacement Fund (CARF).

ACCOUNT	ACCOUNT DESC	YR/PR	COMMENT	JOURNAL AMOUNT
2840-00-0251a-01-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/ 4	CISCO DUO MFA LICENSE RENEWAL	13,494
2840-00-0251a-01-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/ 9	AGILIS VBM LICENSE 9/23-8/24	5,000
2840-00-0251a-01-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/10	ANIMAL CTRL CHAMELEON LICENSE	9,800
2840-00-0251a-01-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/11	CRYSTAL REPORT SOFTWARE/ANIMAL	508
2840-00-0251a-01-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/12	ANIMAL CNTRL SOFTWARE ANNUAL F	10,560
2840-00-0251a-01-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/12	ANIMAL CNTRL DATA CONVERSION	4,500
2840-00-0251a-01-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/12	ANIMAL CNTRL SOFTWARE TRAINING	4,500
2840-00-0251a-02-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/ 2	PUBLIC DEFENDER DIGITAL EVIDEN	4,800
2840-00-0251a-02-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/ 6	SAO DIGITAL EVIDENCE 6/1/23-5/	111,414
2840-00-0251a-02-075-000-000-0000-502047-	SOFTWARE LICENSE & SAAS	23/ 7	Kofax Virtual ReScan License &	3,724
			General Co Expense	48,362
			Justice & Public Safety Expense	119,938
Software paid out of ARPA	Total Expense			168,300