



Meeting Announcement

GIS POLICY COMMITTEE

Friday, July 15, 2016 at 11:00am

LYLE SHIELDS MEETING ROOM

1776 E. Washington Street, Urbana, IL

COMMITTEE MEMBERS

Sanford Hess – Chair

Mark Toalson – Vice Chair

Pam Voitik

Pete Passarelli

Rick Snider

Kelly Pfeifer

Levi Kopmann

AGENDA

- I. **Call to Order**
- II. **Roll Call – Sign-in Sheet**
- III. **Approval of Agenda**
- IV. **Approval of Minutes**
 - A. *April 15, 2016 Regular Meeting*
- V. **Financial Statements**
 - A. *FY2016 – 1/1/16 through 6/30/16*
 - B. *Receive and Place on File – FY2015 CCGISC External Audit*
- VI. **Business Items**
 - A. *Presentation of the FY2017 Budget for Approval*
 - FY2017 Capital and Technology Plan
 - FY2017 Work Plan and Report
 - B. *GIS Director's Report*
- VII. **Adjournment**



GIS Policy Committee

4
5 **MINUTES – SUBJECT TO APPROVAL**

6 **DATE:** Friday, April 15, 2016
 7 **TIME:** 11:00 am
 8 **PLACE:** Lyle Shields Meeting Room
 9 Brookens Administrative Center
 10 1776 E. Washington St.
 11 Urbana, Illinois

Consortium Member Agencies	Present	Absent
Champaign		Mark Toalson (Vice-Chair)
Urbana	Sanford Hess (Chair)	
Rantoul	Pete Passarelli	
Champaign County	Deb Busey	
UIUC	Pam Voitik	
Mahomet		Kelly Pfeifer
Savoy	Levi Kopmann	

13
14 **Others:** None
 15 **CCGIS Staff:** Leanne Brehob-Riley (Director), Brian Nolan (Recording Secretary)

16 **MINUTES**

17 **I. Call to Order**

18 Mr. Hess as Chair called the meeting to order at 11:02 a.m.

19
20 **II. Roll Call**

21 Roll call was taken by written record and a quorum was declared present.

22
23 **III. Approval of Agenda**

24 Mr. Hess approved the agenda as distributed. Upon vote, the agenda was approved unanimously.

25
26 **IV. Approval of Minutes**

27 *A. October 16, 2015 Regular Meeting*

28
29 **MOTION** by Ms. Busey to approve the minutes of the October 16, 2015 regular meeting as distributed; seconded
 30 by Mr. Passarelli.

31
32 Mr. Hess asked the committee to consider outreach to other counties on a continuing basis and proposed adding a
 33 future agenda item to discuss options for community outreach. Additionally, Mr. Hess asked the committee to
 34 consider additional preparation for emergency planning services. Ms. Riley noted that these items will be added to
 35 the Director’s Report.

36
37 Ms. Voitik noted that that the word “complied” should be corrected to “compiled” on page 3, line 29.

38
39 Upon vote, the **MOTION CARRIED** unanimously.

1 **V. Financial Statements**

2 A. *FY2015 – 1/1/15 through 12/31/15*

3
4 Ms. Riley reported that year-end revenues exceeded expenditures due to two employees not taking health
5 insurance benefits during FY2015. Additionally, Ms. Riley reported that membership contributions are not
6 at 100% because orthophotography revenue is shifted to a deferred revenue line item for auditing
7 purposes. Mr. Hess noted that the financial statements would be clearer if revenues were fully booked
8 with a separate transfer showing the shift to the deferred revenue line item. Ms. Busey agreed with Mr.
9 Hess's comment. Ms. Riley noted that future financial statements will show the transfer to the deferred
10 revenue line item.

11
12 Ms. Riley noted that charges for services in FY2015 were closer to \$45,000 than the reported year-to-date
13 total of \$39,457.11. The additional revenue was not received in time to be included in the FY2015
14 financials.

15
16 Ms. Voitik asked why the budgeted amount for capital expenditures increased to \$7,585 from the previous
17 set of financial statements where it was stated as \$5,500. Ms. Riley explained that the budgeted amount of
18 a line item will change as money is transferred to and from a line item. Ms. Riley noted that the
19 department purchased a server at the end of the year and a transfer was made to the capital line item to
20 cover the associated costs. Ms. Busey noted that the financial statements could be revised to include one
21 column showing the original, unchanged budgeted amount and a second column showing the current,
22 amended budgeted amount. Ms. Riley believed the programmatic changes necessary to make two columns
23 could be accomplished.

24
25 B. *FY2016 – 1/1/16 through 3/31/16*

26
27 Ms. Riley reported that expenditures currently exceed revenues because membership fees for the year
28 have yet to be collected. Additionally, Ms. Riley noted that the equipment maintenance line item is already
29 at 51% due to ESRI maintenance charges.

30
31 Mr. Hess commented that revenues for map and data sales are notably small. Ms. Riley noted that map
32 and data sales fluctuate throughout the year. A large data sale was conducted at the end of March and will
33 be reflected at the next meeting's financial update. Ms. Voitik asked if map and data sales increase with
34 the start of the construction season. Ms. Riley confirmed, but she noted that it depends on what type of
35 work is being completed.

36
37 Mr. Hess, as Chair, accepted and placed on file the financial statements of FY2015 – 1/1/15 through 12/31/15 and
38 FY2016 – 1/1/16 through 3/31/16.

39
40 **VI. Business Items**

41 A. *Approval of Principal Data Client Fee Increase*

42
43 Ms. Riley reported that the Principal Data Client (PDC) Fee has not been reviewed or increased since it was
44 established in 2005. In that time, CCGISC member agencies have experienced fee increases to cover
45 operating and personnel cost increases. In addition, CCGISC is facing an increase in Microsoft software
46 licensing fees and external auditing service fees.

47
48 Ms. Riley recommends that the committee approve a 10% or \$500 increase for the PDC agreement term of
49 July 1, 2017 through June 30, 2019. Going forward, it is also recommended that the PDC agreements
50 include a percent increase equivalent to that realized by the CCGISC member agencies.

51
52 Ms. Busey asked when the current PDC agreements expire. Ms. Riley noted that current agreements expire
53 on June 30, 2017. Ms. Busey suggested that new agreement language include that any increases to

1 member agency fees will also be reflected and implement to PDC agreements. Ms. Riley confirmed and
2 noted that Principal Data Clients will be properly notified of fee increases.
3

4 Mr. Passarelli asked if discounted amounts will be continued to be utilized. Ms. Riley noted that discounted
5 amounts were established before she became GIS Director and she will continue to utilize them. Mr.
6 Passarelli asked what services are provided in the PDC agreement. Ms. Riley noted that PDC agreements
7 include access to the CCGISC server with access to all data.
8

9 Mr. Hess asked where the PDC Fees are placed in the financial statements. Ms. Busey noted that they are
10 placed in the Local Government Reimbursement line item. Ms. Riley confirmed.
11

12 **MOTION** by Ms. Busey to approve the Principal Data Client Fee Increase as discussed; seconded by Ms. Voitik.
13 Upon vote, the **MOTION CARRIED** unanimously.
14

15 *B. Review of DRAFT Capital Plan*

16 Ms. Riley reported that CCGISC has, to date, operated without a Capital Improvement Plan, making it
17 difficult to budget and plan for necessary technology upgrades and replacements. The proposed Capital
18 Improvement Plan outlines capital improvement policies and provides five-year projections for technology
19 related acquisitions, replacements, and improvements. The GIS Director will update and submit the plan
20 each year as part of the annual budget approval process. In addition, a Capital Improvement department
21 will be created within the CCGISC fund. Appropriations to this department will be based on the Capital
22 Improvement Plan and, when possible, reserves will be set aside for future expenditures.
23

24 Mr. Hess asked if moving unspent operating funds to the capital improvement fund is allowed under the
25 County's procedures. Ms. Busey noted that it would have to be approved by the CCGISC Policy Committee.
26

27 Ms. Riley asked the committee for comments and feedback in regards to the proposed Capital
28 Improvement Plan. Additionally, Ms. Riley asked the committee how CCGISC would handle a crashed
29 server or workstation if the crash were to happen in a year when no funds are available in the capital plan
30 for a replacement. Ms. Voitik noted that it would be an operational expense if there is no capital reserve.
31 Ms. Busey additionally noted that the capital plan could be consulted to determine if there is a purchase in
32 the current year that could be pushed to a subsequent year in order to replace the broken equipment.
33

34 Ms. Riley noted that the plan will be reviewed annually to incorporate any needed changes. Mr. Passarelli
35 asked why annual technology fees are included in the capital plan when they are more associated with
36 operating costs. Ms. Busey noted that annual technology fees are included because they are associated
37 with the physical equipment. Mr. Passarelli asked how annual technology fees fit with fixed assets for the
38 County. Ms. Busey clarified that this is not a typical capital plan. The plan is set up this way because
39 individual technology pieces may cost less than \$5,000; however, the total replacement costs may total
40 more than \$20,000. Therefore, the County's financial policies state an exception that technology can be
41 treated as a capital expense even though it does not reach the fixed asset total.
42

43 Mr. Hess asked if the Annual Technology Fees will come out of the operating budget. Ms. Riley confirmed
44 and explained that incoming revenues to the operating budget will be shifted to the capital fund to pay for
45 the Annual Technology Fees. Mr. Hess asked what is included in the Annual Technology Fees item. Ms.
46 Riley noted that ESRI maintenance and Microsoft maintenance costs are included. Mr. Hess suggested
47 building an increase into the Annual Technology Fees amount in order to plan for fee increases from ESRI
48 and Microsoft. Ms. Riley noted that ESRI fees have not increased but, will plan for increases in fees from
49 Microsoft.
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C. *GIS Director's Report*

- Data Hosting Fee to CUUATS

Ms. Riley reported that the data hosting fee will be included in CUUATS FY2017 budget and going forward.

- Technology Plan

Ms. Riley reported that a Long-Term Technology Work Group has been established, and the group met on March 10th to being developing a long-term technology plan. Additionally, Ms. Riley reported that major server upgrades and parcel migration are coming in the near future. Member agency technical representatives will be updated accordingly.

VII. Adjournment

Chair Hess adjourned the meeting at 11:39 p.m.

DRAFT

GIS Consortium
FY2016 (01/01/2016-12/31/2016) Financial Report
Fund 850

REVENUE	Budgeted	Actual YTD 06/30/2016	Actual % of Budget	Unrealized Balance
Budgeted Local Government				
Champaign County	\$283,155.00	\$83,686.40	29.55%	\$199,468.60
City of Champaign	\$66,378.00	\$1,156.25	1.74%	\$65,221.75
City of Urbana	\$37,819.00	\$1,156.25	3.06%	\$36,662.75
University of Illinois	\$33,611.00	\$0.00	0.00%	\$33,611.00
Village of Mahomet	\$14,026.00	\$534.72	3.81%	\$13,491.28
Village of Rantoul	\$24,023.00	\$9,062.37	37.72%	\$14,960.63
Village of Savoy	\$13,389.00	\$1,156.25	8.64%	\$12,232.75
Local Government Total	\$472,401.00	\$96,752.24	20.48%	\$375,648.76
Local Government Reimbursement	\$14,200.00	\$4,800.00	33.80%	\$9,400.00
Charges for Services	\$54,000.00	\$19,409.24	35.94%	\$34,590.76
Investment Interest	\$100.00	\$122.58	122.58%	- \$22.58
Maps & Data Sales	\$12,500.00	\$3,270.19	26.16%	\$9,229.81
REVENUE TOTAL	\$553,201.00	\$124,354.25	22.48%	\$428,846.75

EXPENDITURE	Budgeted (Original)	Budgeted (Amended)	Actual YTD 06/30/2016	Actual % of Budget	Unencumbered Balance
Personnel					
Salaries & Wages	\$305,740.00	\$305,740.00	\$142,960.53	46.76%	\$162,779.47
Fringe Benefits	\$104,244.00	\$104,244.00	\$42,111.48	40.40%	\$62,132.52
Personnel Total	\$409,984.00	\$409,984.00	\$185,072.01	45.14%	\$224,911.99
Commodities	\$18,250.00	\$18,075.00	\$10,773.03	59.60%	\$7,301.97
Services					
Audit	\$8,200.00	\$8,200.00	\$3,300.00	40.24%	\$4,900.00
Professional Services	\$1,500.00	\$1,500.00	\$350.00	23.33%	\$1,150.00
Job Required Travel	\$750.00	\$750.00	\$186.38	24.85%	\$563.62
Utilities	\$3,000.00	\$3,000.00	\$613.39	20.45%	\$2,386.61
Computer/InfoTech Services	\$4,500.00	\$4,500.00	\$0.00	0.00%	\$4,500.00
Telephone Service	\$500.00	\$500.00	\$282.90	56.58%	\$217.10
Equipment Maintenance	\$44,000.00	\$44,000.00	\$28,038.10	63.72%	\$15,961.90
Conferences & Training	\$3,000.00	\$3,000.00	\$0.00	0.00%	\$3,000.00
All Other Services	\$5,260.00	\$5,435.00	\$940.65	17.31%	\$4,494.35
Services Total	\$70,710.00	\$70,885.00	\$33,711.42	47.56%	\$37,173.58
Capital	\$5,500.00	\$5,500.00	\$0.00	0.00%	\$5,500.00
Transfer to General County Fund	\$12,500.00	\$12,500.00	\$1,040.00	8.32%	\$11,460.00
EXPENDITURE TOTAL	\$516,944.00	\$516,944.00	\$230,596.46	44.61%	\$286,347.54

850 FUND BALANCE - 01/01/2016	Balance
<hr/> FY2016 Beginning Fund Balance (unaudited)	\$317,390.01
Reserve for Aerial Photography	- \$43,196.25
10% Restricted Reserve	- \$49,571.34
<hr/> FY2016 Remaining Unreserved Fund Balance (unaudited)	\$224,622.42

Champaign County Geographic Information System Consortium
Urbana, Illinois

We have audited the financial statements of the governmental activities and each major fund of Champaign County Geographic Information System Consortium (Consortium) as of and for the year ended December 31, 2015, and have issued our report thereon dated June 30, 2016. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Consortium are described in Note 1 to the financial statements.

As described in Note 5 to the financial statements, the Consortium implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, by recognizing its net pension liability related to its pension plan. Accordingly, the cumulative effect of the accounting change is recorded at the beginning of the year in the financial statements.

We noted no transactions entered into by the Consortium during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Management's estimate of the net pension liability for the Illinois Municipal Retirement System is based on management's expected salary increases, inflation, estimated life expectancy, and actual required contributions used in the preparation of an actuarial report by an independent actuary. We reviewed the key assumptions used to estimate the liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated June 30, 2016.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Consortium's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the Consortium's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

This communication is intended solely for the information and use of management and the Consortium Policy Board and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Champaign, Illinois
June 30, 2016

**CHAMPAIGN COUNTY GEOGRAPHIC
INFORMATION SYSTEM CONSORTIUM**
Champaign, Illinois

FINANCIAL STATEMENTS
December 31, 2015



CliftonLarsonAllen

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Independent Auditors' Report

Champaign County Geographic Information System Consortium
Urbana, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Champaign County Geographic Information System Consortium (the Consortium) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Consortium's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Consortium as of December 31, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis-of-Matter

During fiscal year ended December 31, 2015, the Consortium adopted GASB Statement No. 68, Accounting and Financial Reporting for Pensions. As a result of the implementation of these standards, the Consortium reported a restatement for the change in accounting principle (see Note 8). Our auditors' opinion was not modified with respect to the restatement.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of employer contributions, and schedule of changes in the net pension liability and related ratios on pages 20 through 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The Consortium has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.



CliftonLarsonAllen LLP

Champaign, Illinois
June 30, 2016

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
STATEMENT OF NET POSITION
December 31, 2015

ASSETS

Cash	\$	264,307
Receivables		75,086
Capital assets, net of accumulated depreciation		20,119
Prepaid expenditures		<u>9,454</u>
 Total assets		 <u>368,966</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred amount related to pension liability		<u>76,196</u>
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$	<u>445,162</u>
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LIABILITIES

Accounts payable and accrued expenses		23,592
Compensated absences		14,375
Unearned revenue		46,030
Net pension liability		<u>68,474</u>
 Total liabilities		 <u>152,471</u>

DEFERRED INFLOWS OF RESOURCES

Deferred amount related to pension liability		<u>1,771</u>
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NET POSITION

Investment in capital assets		20,119
Unrestricted		<u>270,801</u>
 Total net position		 <u>290,920</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$	<u>445,162</u>
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The accompanying notes are an integral part of the financial statements.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
STATEMENT OF ACTIVITIES
Year Ended December 31, 2015

EXPENDITURES/EXPENSES

Salaries and benefits	\$ 410,046
Supplies and materials	13,067
Annual audit	8,323
Services	18,782
Technology	37,429
Depreciation	<u>6,040</u>
 Total expenditures/expenses	 <u>493,687</u>

PROGRAM REVENUES

Subscription fees	14,200
Sale of maps and data	9,898
Technical service contracts	<u>44,488</u>
 Total program revenues	 <u>68,586</u>
 Net program expense	 <u>(425,101)</u>

GENERAL REVENUES

Member contributions:	
Champaign County	262,062
City of Champaign	59,340
City of Urbana	33,831
Village of Rantoul	22,018
Village of Mahomet	12,697
Village of Savoy	12,060
University of Illinois	29,995
Interest earnings	<u>153</u>
 Total general revenues	 <u>432,156</u>
 Change in net position	 7,055

NET POSITION

Beginning of period, as restated	<u>283,865</u>
 End of period	 <u><u>\$ 290,920</u></u>

The accompanying notes are an integral part of the financial statements.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION
SYSTEM CONSORTIUM
BALANCE SHEET - GOVERNMENTAL FUND
December 31, 2015**

ASSETS

Cash	\$	264,307
Other receivables		75,086
Prepaid expenses		<u>9,454</u>
TOTAL ASSETS	\$	<u>348,847</u>

LIABILITIES

Accounts payable and accrued expenses	\$	23,592
Unearned revenue		<u>46,030</u>
Total liabilities		<u>69,622</u>

FUND BALANCE

Nonspendable		9,454
Unassigned		<u>269,771</u>
Total fund balance		<u>279,225</u>
TOTAL LIABILITIES AND FUND BALANCE	\$	<u>348,847</u>

The accompanying notes are an integral part of the financial statements.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION
SYSTEM CONSORTIUM
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND
Year Ended December 31, 2015**

EXPENDITURES

Salaries and benefits	\$ 388,758
Supplies and materials	13,067
Annual audit	8,323
Services	18,782
Technology	37,429
Capital outlay	<u>7,326</u>
 Total expenditures	 <u>473,685</u>

PROGRAM REVENUES

Subscription fees	14,200
Sale of maps and data	9,898
Technical service contracts	<u>44,488</u>
 Total program revenues	 <u>68,586</u>

Net program expense (405,099)

GENERAL REVENUES

Member contributions:	
Champaign County	262,062
City of Champaign	59,340
City of Urbana	33,831
Village of Rantoul	22,018
Village of Mahomet	12,697
Village of Savoy	12,060
University of Illinois	29,995
Interest earnings, net of fees	<u>153</u>
 Total general revenues	 <u>432,156</u>

Excess of revenues over expenditures 27,057

FUND BALANCE

Beginning of period	<u>252,168</u>
 End of period	 <u><u>\$ 279,225</u></u>

The accompanying notes are an integral part of the financial statements.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Consortium was created as a joint venture in August, 2002 to “develop and operate a coordinated county-wide geographic information system”. The Consortium was established and governed by an intergovernmental agreement between Champaign County, City of Champaign, City of Urbana, Village of Rantoul, Village of Mahomet, Village of Savoy, and the University of Illinois.

Financial Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. A financial reporting entity consists of (a) the primary government which has a separately elected governing body, is legally separate and fiscally independent of other state and local governments, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

There are no component units of the Consortium. The Consortium was established by an intergovernmental agreement as a joint venture of Champaign County, City of Champaign, City of Urbana, Village of Rantoul, Village of Mahomet, Village of Savoy, and the University of Illinois.

Financial Statement Presentation

Fund Financial Statements (i.e., the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance)

The accounts the Consortium are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The following fund is the only fund used by the Consortium:

Governmental Fund Type

General - The General Fund is the general operating fund of the Consortium. All revenues that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.

Government-Wide Statements (i.e., the Statement of Net Position and the Statement of Activities)

The Consortium engages in a single governmental program. Note 6 to the basic financial statements reconciles the statement of net position to the balance sheet and the statement of activities to the statement of revenues, expenditures, and changes in fund balance, respectively.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting

Governmental Fund Financial Statements

Basis of accounting defines when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the recognition.

The financial statements have been prepared in accordance with the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose the Consortium considers revenues to be available if they are collected within 90 days of the current fiscal period. Expenditures are recorded when the liability is incurred.

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flow.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and other changes in fund balance during the reporting period. Actual results could differ from those estimates.

Budgets and Budgetary Accounting

The budget is approved by the Consortium Policy Board annually. The annual budget was approved on July 25, 2014.

Cash

The Consortium's cash is made up of cash in banks and assets on deposit in the Illinois Funds. The Illinois Funds are stated at cost, which approximates market value.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables

Receivables are reported net of an allowance for uncollectible amounts, if applicable.

Capital Assets

Capital assets purchased for use in governmental activities are recorded as expenditures in governmental funds at the time of purchase. Governmental capital assets are reported in the government-wide financial statements, offset by accumulated depreciation. Capital assets are valued at actual or estimated historical cost, while donated capital assets are valued at their fair market value on the date donated. Equipment valued at or above \$5,000 is capitalized. Depreciation is calculated on all assets other than land using the straight-line method with the following estimated useful lives:

Furniture	7 years
Major appliances	7 years
Computers, office equipment	5 years
Other equipment	5 years

Compensated Absences

Accumulated unpaid vacation and personal leave (compensated absences) is reported in the government-wide statements in the period in which it is incurred.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Deferred Outflows of Resources

The Consortium reports decreases in net position that relate to future periods as deferred outflows of resources in a separate section of its statement of net position. The Consortium has deferred outflows related to pension expense to be recognized in future periods.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Inflows of Resources

The Consortium reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position that applies to a future period. The Consortium will not recognize the related revenue until a future event occurs. The Consortium has deferred inflows related to the pension liability and income that will be recognized in future periods.

Fund Balance Classifications

The Consortium uses the following fund balance classifications, describing the relative strength of the spending constraints:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Consortium reports prepaid expenses in this category.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. No amounts qualified to be reflected in this category in 2015 for the Consortium.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Consortium Policy Board. These amounts cannot be used for any other purpose unless the Consortium Policy Board removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. The Consortium Policy Board had not taken any action prior to year end to formally commit any amounts to specified purposes.

Assigned: This classification includes amounts that are constrained by the Consortium's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Consortium Policy Board or through the Consortium Policy Board delegating this responsibility to another party through the budgetary process. No amounts had been assigned at year end.

Unassigned: This classification includes the residual fund balance for the General Fund. At the end of 2015, all amounts were reflected in this category for general use of the Consortium.

The Consortium would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

Net position represents the difference between assets, deferred outflows, liabilities, and deferred inflows. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or law or regulations of other governments.

NOTE 2 - CASH

The Consortium's cash is held by Champaign County (County), and is not physically segregated. The Consortium deposits are comingled with other County funds but are tracked separately on the general ledger.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure of the counterparty, the County will not be able to recover the value of its deposits or collateral securities that are in the possession of an outside party. It is the County's policy to require collateral for deposit balances above FDIC insurance coverage. All bank balances of deposits as of the balance sheet date are entirely insured or collateralized with securities held by the Champaign County Treasurer or by its agent in the County's name. Illinois Funds are also fully collateralized.

Investment pools are not subject to custodial credit risk, because they are not evidenced by securities that exist in physical or book entry form.

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2015:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated:				
Equipment	\$ 98,180	\$ 7,327	\$ -	\$ 105,507
Less accumulated depreciation	<u>79,348</u>	<u>6,040</u>	<u>-</u>	<u>85,388</u>
Capital assets, net	<u>\$ 18,832</u>	<u>\$ 1,287</u>	<u>\$ -</u>	<u>\$ 20,119</u>

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015**

NOTE 4 - COMPENSATED ABSENCES

The following is a summary of changes in the Consortium's compensated absence liability for the year ended December 31, 2015:

	<u>Beginning Balance</u>	<u>Earned</u>	<u>Used</u>	<u>Ending Balance</u>
Compensated absences	\$ 13,269	\$ 23,504	\$ 22,398	\$ 14,375

NOTE 5 - PENSION PLANS

IMRF Plan Description

The Consortium's employees are employees of Champaign County, Illinois and are part of the Illinois Municipal Retirement Fund. The County and the Consortium estimated that .8% of the IMRF pension calculations relate to the Consortium. The retirement commitments specifically for the Consortium are below.

The Consortium's defined benefit pension plan, a multi-employer agent plan, for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Consortium's plan is managed by the Illinois Municipal Retirement Fund (IMRF), an administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015**

NOTE 5 - PENSION PLANS (CONTINUED)

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2015, the following regular employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	4
Inactive Plan Members entitled to but not yet receiving benefits	9
Active Plan Members	<u>6</u>
Total	19

Contributions

As set by statute, the Consortium's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Consortium's annual contribution rate for calendar year 2015 was 8.97%. For the fiscal year ended 2015, the Consortium contributed \$20,185 to the plan. The Consortium also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The Consortium's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.75%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.49%.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015**

NOTE 5 - PENSION PLANS (CONTINUED)

Actuarial Assumptions (Continued)

- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	Portfolio	Long- Expected
	Target	Real Rate
Asset Class	Percentage	of Return
Domestic Equity	38%	0.02%
International Equity	17%	(1.90%)
Fixed Income	27%	(0.09)%
Real Estate	8%	11.99%
Alternative Investments	9%	N/A
Cash Equivalents	1%	N/A
Total	100%	

Single Discount Rate

A Single Discount Rate of 7.49% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

NOTE 5 - PENSION PLANS (CONTINUED)

Single Discount Rate (Continued)

2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting Single Discount Rate is 7.49%.

Changes in the Net Pension Liability (Asset)

Regular Employees Plan

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(A)	(B)	(A) - (B)
Balances at December 31, 2014	\$ 966,986	\$ 973,632	\$ (6,646)
Changes for the year:			
Service Cost	23,516	-	23,516
Interest on the Total Pension Liability	71,818	-	71,818
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	345	-	345
Changes of Assumptions	1,274	-	1,274
Contributions – Employer	-	20,281	(20,281)
Contributions – Employees	-	10,740	(10,740)
Net Investment Income	-	4,840	(4,840)
Benefit Payments, including Refunds of Employee Contributions	(42,324)	(42,324)	-
Other (Net Transfer)	-	(14,028)	14,028
Net Changes	54,629	(20,491)	75,120
Balances at December 31, 2015	\$ 1,021,615	\$ 953,141	\$ 68,474

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015**

NOTE 5 - PENSION PLANS (CONTINUED)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the regular plan's net pension liability, calculated using a Single Discount Rate of 7.49%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower	Current Discount	1% Higher
	(6.49%)	(7.49 %)	(8.49%)
Net Pension Liability (Asset)	\$207,278	\$68,474	\$(43,988)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 30, 2015, the Consortium recognized pension expense of \$50,860. At December 30, 2015, the Consortium reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 245	\$ 1,771
Changes of assumptions	14,456	-
Net difference between projected and actual earnings on pension plan investments	<u>61,494</u>	<u>-</u>
Total Deferred Amounts Related to Pensions	<u>\$ 76,196</u>	<u>\$ 1,771</u>

Net amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2016	\$ 24,310
2017	20,438
2018	16,231
2019	13,447
2020	-
Thereafter	<u>-</u>
Total	<u>\$ 74,425</u>

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

**NOTE 6 - EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND
BALANCE SHEET AND THE STATEMENT OF NET POSITION**

Fund balance of the governmental fund	<u>\$ 279,225</u>
---------------------------------------	-------------------

When capital assets that are to be used in governmental activities are purchased, the cost is reported as expenditures in the governmental funds. However, the statement of net position includes those capital assets as assets of the Consortium, and depreciates them.

Cost of capital assets	105,507
Accumulated depreciation	<u>(85,388)</u>
Total	<u>20,119</u>

Net deferred inflows and outflows of resources related to pensions are applicable to future periods; therefore, they are not reported in the funds.	<u>74,425</u>
---	---------------

Compensated absences and net pension liability are not due and payable in the current period and, therefore, are not reported in the fund.	<u>(82,849)</u>
--	-----------------

Total net position	<u><u>\$ 290,920</u></u>
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The change in fund balance for the governmental fund differs from the change in net position reported in the statement of activities due primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental fund as follows:

Change in fund balance	<u>\$ 27,057</u>
------------------------	------------------

Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense:

Capital outlay	7,327
Depreciation expense	<u>(6,040)</u>
Total capital outlay, net	<u>1,287</u>

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

NOTE 6 - EXPLANATION OF DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET ASSETS (CONTINUED)

Increase in compensated absences \$ (1,106)

Governmental funds report pension expenditures when made. However, in the Statement of Activities, pension expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred inflows and outflows of resources related to pensions, and the investment experience. (20,183)

Change in net position \$ 7,055

NOTE 7 - CONTINGENCIES

The Lead Agency (Champaign County) of the Consortium procures and maintains property, liability and worker's compensation insurance for this program. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. Certificates of insurance are maintained that name each Consortium member agency as an additional insured under the liability policy.

NOTE 8 - RESTATEMENT OF NET POSITION

The Consortium adopted a new accounting standard to conform with generally accepted accounting principles. The statement adopted requiring restatement of net position was Governmental Accounting Standards Board (GASB) Statement 68, *Accounting and Financial Reporting for Pensions*. This pronouncement requires the restatement of the December 31, 2014, net position of the governmental activities as shown below.

Net position,	
December 31, 2014, as previously reported	\$ 257,731
Adjustment for beginning net pension asset	6,646
Adjustment for beginning deferred inflows/outflows of resources (net)	<u>19,488</u>
Net position, December 31, 2014, as restated	<u>\$ <u>283,865</u></u>

This information is an integral part of the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 ILLINOIS MUNICIPAL RETIREMENT FUND
 (Unaudited)**

Regular Employees Plan

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2015	\$ 20,185	\$ 20,281	\$ (96)	\$ 225,027	9.01%

Additional years will be added to this schedule until 10 years of data is provided.

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
(Unaudited)**

Regular Employees Plan

Calendar Year Ended December 31,

2015

Total Pension Liability

Service Cost	\$	23,516
Interest on the Total Pension Liability		71,819
Changes of Benefit Terms		-
Differences between Expected and Actual Experience of the Total Pension Liability		345
Changes of Assumptions		1,274
Benefit Payments, including Refunds of Employee Contributions		<u>(42,324)</u>
Net Change in Total Pension Liability		54,629
Total Pension Liability – Beginning		<u>966,986</u>
Total Pension Liability - Ending (A)		<u>\$ 1,021,615</u>

Plan Fiduciary Net Position

Contributions – Employer	\$	20,281
Contributions – Employees		10,740
Net Investment Income		4,840
Benefit Payments, including Refunds of Employee Contributions		(42,324)
Other (Net Transfer)		<u>(14,028)</u>
Net Change in Plan Fiduciary Net Position		(20,491)
Plan Fiduciary Net Position – Beginning		<u>973,632</u>
Plan Fiduciary Net Position - Ending (B)		<u>\$ 953,141</u>

Net Pension Liability - Ending (A) - (B)

\$ 68,474

**Plan Fiduciary Net Position as a Percentage
of the Total Pension Liability**

93.30%

Covered Valuation Payroll

\$ 225,027

**Net Pension Liability as a Percentage
of Covered Valuation Payroll**

30.43%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended December 31, 2015
(Unaudited)

	Final	
	<u>Budget</u>	<u>Actual</u>
EXPENDITURES		
Salaries and benefits	\$ 415,225	\$ 388,758
Supplies and materials	15,004	13,067
Annual audit	11,730	8,323
Services	40,190	18,782
Technology	37,613	37,429
Capital outlay	<u>7,585</u>	<u>7,326</u>
Total expenditures	<u>527,347</u>	<u>473,685</u>
 PROGRAM REVENUES		
Local government reimbursement	14,200	14,200
Sale of maps and data	12,500	9,898
Technical service contracts	<u>62,500</u>	<u>44,488</u>
Total program revenues	<u>89,200</u>	<u>68,586</u>
 GENERAL REVENUES		
Member contributions:		
Champaign County	277,938	262,062
City of Champaign	65,215	59,340
City of Urbana	37,166	33,831
Village of Rantoul	23,733	22,018
Village of Mahomet	13,809	12,697
Village of Savoy	13,172	12,060
University of Illinois	33,011	29,995
Interest earnings, net of fees	<u>150</u>	<u>153</u>
Total general revenues	<u>464,194</u>	<u>432,156</u>
 EXCESS OF REVENUES OVER		
EXPENDITURES	<u>\$ 26,047</u>	27,057
 FUND BALANCE		
Beginning of period		<u>252,168</u>
 End of period		 <u>\$ 279,225</u>

**CHAMPAIGN COUNTY GEOGRAPHIC INFORMATION SYSTEM CONSORTIUM
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 ILLINOIS MUNICIPAL RETIREMENT FUND
 (Unaudited)**

Note 1 - Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate*

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2015 Contribution Rates:

<i>Actuarial Cost Method:</i>	Aggregate entry age = normal
<i>Amortization Method:</i>	Level percentage of payroll, closed
<i>Remaining Amortization Period:</i>	29-year closed period
<i>Asset Valuation Method:</i>	5-year smoothed market; 20% corridor
<i>Wage Growth:</i>	4%
<i>Price Inflation:</i>	3%, approximate; No explicit price inflation assumption is used in this valuation.
<i>Salary Increases:</i>	4.40% to 16%, including inflation
<i>Investment Rate of Return:</i>	7.50%
<i>Retirement Age:</i>	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
<i>Mortality:</i>	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92 percent of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes: There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2013 actuarial valuation; note two year lag between valuation and rate setting.



Champaign County
City of Champaign
City of Urbana
University of Illinois
Village of Rantoul
Village of Mahomet
Village of Savoy

To: CCGISC Policy Committee
From: Leanne Brehob-Riley, GIS Director
Date: July 11, 2016
Re: *FY2017 Capital and Technology Plan*

FY2017 CAPITAL AND TECHNOLOGY PLAN

OVERVIEW

As discussed at the CCGISC Policy Committee meeting on April 15, 2015, a Capital and Technology Improvement Plan (CIP) is provided as part of the annual budget process. To date, CCGISC has operated without a CIP, making it difficult to budget and plan for necessary technology upgrades and replacements. The proposed CIP outlines capital improvement policies and provides five-year projections for technology related acquisitions and maintenance fees.

FY2017 CAPITAL AND TECHNOLOGY PLAN SUMMARY

A Capital and Technology department (112) was created within the CCGISC fund 850. Appropriations will be transferred to this department from the CCGISC operating department (850-111) based on the CIP. When possible, reserves will be set aside for future expenditures. The Capital and Technology department contains a restricted fund balance line-item, formally reserving the fund balance for future CIP expenditures.

The CIP itemizes anticipated annual hardware replacement and technology/maintenance fees for the next five years. Where necessary, the assigned costs take into account anticipated increases. To cover these costs, it is proposed that \$58,500 be transferred from the FY2017 CCGISC operating budget (850-111) to the Capital and Technology department (850-112). Based on the CIP, this transfer rate provides for a payback period 4.94 years.

Champaign County GIS Consortium

CAPITAL and TECHNOLOGY IMPROVEMENT PLAN



Champaign County GIS Consortium

Adopted: XXXXXXX

REVISED/APPROVED ANNUALLY

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1.0 CAPITAL AND TECHNOLOGY IMPROVEMENT POLICIES

1.1 PURPOSE

The Capital and Technology Improvement Plan is a five-year plan used to schedule and allocate appropriate funding for technology related acquisitions, replacements, and improvements including, but not limiting to, hardware, storage, and software purchases. The plan will be updated and approved annually as part of the budgetary approval process.

1.2 GENERAL

The general guidelines used for capital and technology improvements include:

PROTECTION OF INVESTMENT & COST MINIMIZATION: Provide for maintenance of the CCGISC technical assets at a level adequate to protect the capital interests and investments of the member agencies and minimize future maintenance and replacement costs.

MAINTENANCE & REHABILITATION: Provide for adequate maintenance, replacement, and expansion of the CCGISC technical infrastructure.

STAFF RESOURCES: Pursue technology initiatives that can be accomplished with the available staff resources.

1.3 CAPITAL AND TECHNOLOGY BUDGETARY DEPARTMENT

The primary revenue sources of CCGISC include member contributions, technical service contracts, and map and data sales. Each budget year, revenue will be appropriated to the Capital and Technology budgetary department (Fund 850, Department 112) in accordance with the Capital and Technology Plan. Appropriations to this department will be based on technology costs, life expectancy, and appropriate amortizations over the life expectancy of the technology. When possible, the Capital and Technology Plan will set aside reserves for future technology expenditures. The department will contain a restricted fund balance line-item, formally reserving its fund balance for future expenditures outlined in the Capital and Technology Plan.

The GIS Director is authorized to approve expenditures from Capital and Technology budgetary department.

1.4 PRIORITIZATION

CCGIS does not have the necessary resources to fund all proposed initiatives and/or purchases. The Capital and Technology Plan utilizes the criteria listed below to evaluate the merit of new technology initiatives and/or purchases. Large projects may need to occur in phases that span multiple budget years due to limited funds. New technology initiatives and/or purchases will, whenever possible, be implemented with minimal disruption to “normal” operations.

IMPACT ON OPERATIONS: Technology purchases needed for the continuation of “normal” operations should be given priority.

APPROVED TASKS: Projects and/or purchases that comply with approved tasks in the CCGISC Work Plan and Report should be given priority.

OPERATION & MAINTENANCE EXPENSES: Projects and/or purchases that provide a decrease in CCGISC operating and/or maintenance expenses should be given priority.

CONTINUITY OF OPERATIONS: Projects and/or purchases that reasonably promote/improve the continuity of operations – the continuation of mission essential functions in the event of hardware or software failure, localized acts of nature, attack-related emergencies, etc. – should be given priority.

2.0 CAPITAL AND TECHNOLOGY IMPROVEMENT PLAN

2.1 CAPITAL AND TECHNOLOGY PURCHASES : 5-YEAR PROJECTIONS

Capital and Technology Asset Purchases 5-Year Projections							
Replacement Year	Purchase Year fiscal year	Service Life years	Item Description	Anticipated Cost per unit	Number of Units	Total Acquisition Cost	SubTotal
2017	2012	5	Workstation	\$ 1,750.00	1	\$ 1,750.00	
2017	2016	1	Annual Technology Fees	\$45,625.00	1	\$ 45,625.00	\$ 47,375.00
2018	2012	6	Monitors	\$ 200.00	10	\$ 2,000.00	
2018	2006	10	Large Format Scanner	\$ 5,500.00	1	\$ 5,500.00	
2018	2014	4	Server	\$ 9,000.00	1	\$ 9,000.00	
2018	2017	1	Annual Technology Fees	\$45,625.00	1	\$ 45,625.00	\$ 62,125.00
2019	2014	5	Workstation	\$ 1,750.00	4	\$ 7,000.00	
2019	2015	4	Server	\$ 9,000.00	1	\$ 9,000.00	
2019	2015	4	Tablet	\$ 750.00	2	\$ 1,500.00	
2019	2018	1	Annual Technology Fees	\$45,625.00	1	\$ 45,625.00	\$ 63,125.00
2020	2014	6	Monitors	\$ 200.00	5	\$ 1,000.00	
2020	2016	4	Laptop	\$ 2,500.00	1	\$ 2,500.00	
2020	2012	8	Plotter	\$ 6,000.00	1	\$ 6,000.00	
2020	2013	7	Widescreen Projector	\$ 1,200.00	1	\$ 1,200.00	
2020	2015	5	Workstation	\$ 1,750.00	1	\$ 1,750.00	
2020	2016	4	Server	\$ 9,000.00	1	\$ 9,000.00	
2020	2019	1	Annual Technology Fees	\$46,120.00	1	\$ 46,120.00	\$ 67,570.00
2021	2017	4	Laptop	\$ 2,500.00	1	\$ 2,500.00	
2021	2020	1	Annual Technology Fees	\$46,120.00	1	\$ 46,120.00	\$ 48,620.00
						Total:	\$ 288,815.00

2.2 CAPITAL AND TECHNOLOGY FUND SCHEDULE

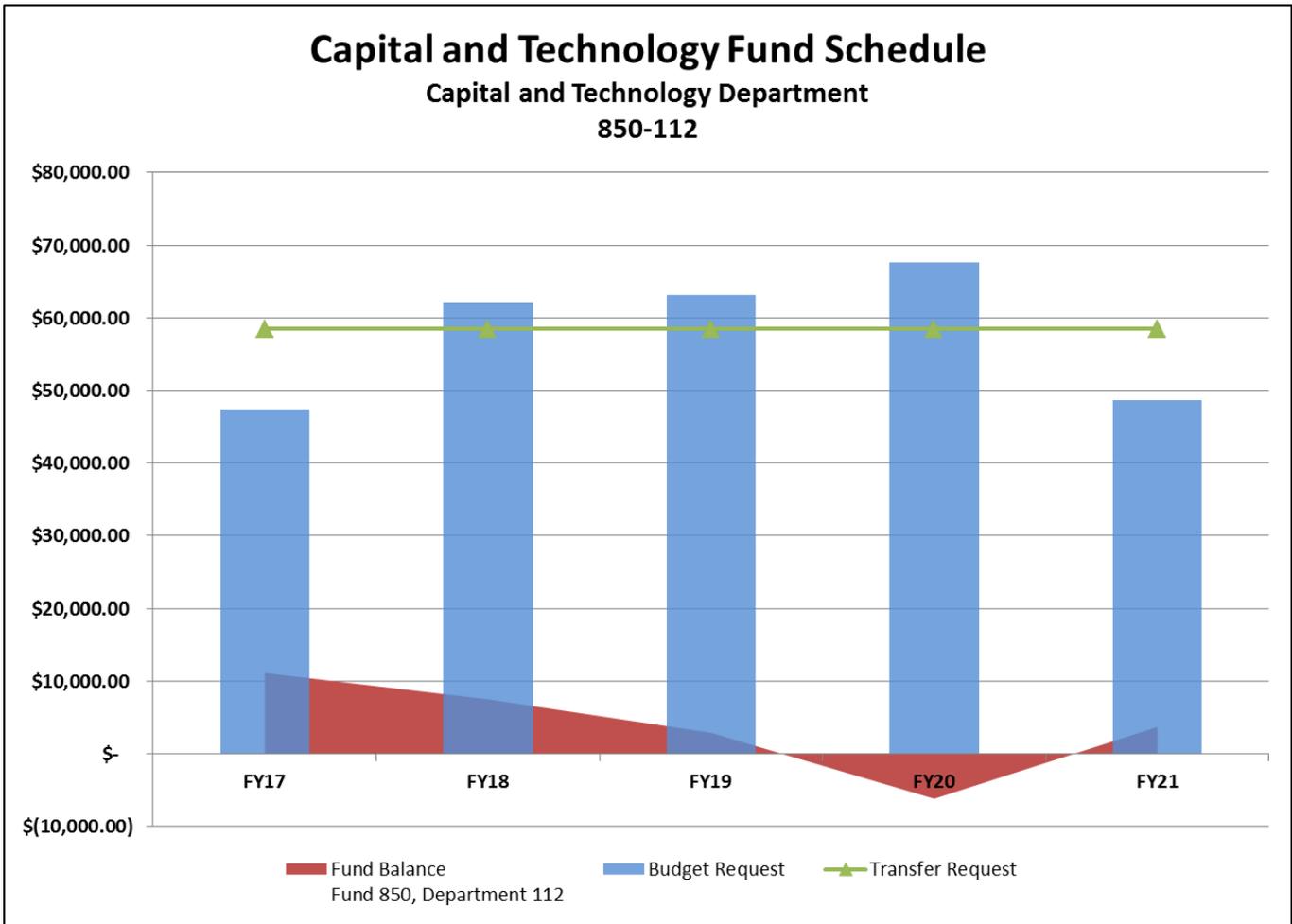


Chart Data - Capital and Technology Fund Schedule			
FY2017 - FY2021			
Fiscal Year	Budget Request	Transfer Request	Fund Balance
FY17	\$ 47,375.00	\$ 58,500.00	\$ 11,125.00
FY18	\$ 62,125.00	\$ 58,500.00	\$ 7,500.00
FY19	\$ 63,125.00	\$ 58,500.00	\$ 2,875.00
FY20	\$ 67,570.00	\$ 58,500.00	\$ (6,195.00)
FY21	\$ 48,620.00	\$ 58,500.00	\$ 3,685.00
Total:	\$ 288,815.00		

Fund Balance Payback Period: 4.94 years



Champaign County
 City of Champaign
 City of Urbana
 University of Illinois
 Village of Rantoul
 Village of Mahomet
 Village of Savoy

To: CCGISC Policy Committee
 From: Leanne Brehob-Riley, GIS Director
 Date: July 11, 2016
 Re: CCGISC Proposed FY2017 Budget and Work Plan

WORK PLAN AND IMPROVEMENT TASKS

At a meeting on June 23, 2016, member agency representatives reviewed the prioritized work plan tasks found in the Fiscal Year 2017 Work Plan and Report. In addition, the representatives were in favor of moving forward with the migration of the parcel data to the ESRI Parcel Fabric upon the resolution of an anticipated issue within the multi-editing environment. The migration process will be the primary improvement task in FY2017.

BUDGET SUMMARY

A membership increase of 2.5% is requested for fiscal year 2017. This increase was anticipated in the FY2016 Work Plan and Report fiscal projections. The increase will help to cover the cost of rising health care benefits, Microsoft licensing, external auditor fees, and the requested 2% FY2017 salary increase. Microsoft licensing increased by over \$5,000 annually and the external audit fee is anticipated to increase by approximately \$3,000 due to a change in firms. Expenditure reductions were made in a number of the commodity and service line items to help offset these increases. Overall, the FY2017 non-personnel expenditure total was decreased by \$2,750.00.

CCGISC FISCAL YEAR 2017 MEMBERSHIP ASSESSMENTS

CCGISC Member Agency	FY 2017 Membership Fee <i>2.5% Increase</i>	Orthophotography Assessment	Base Station per Agreement <i>(pass-through)</i>	Software Maintenance <i>(pass-through)</i>	TOTAL Member Assessment	Cost Difference <i>(FY2016 to FY2017)</i>
Champaign County	\$ 272,777.00	\$ 15,875.00	\$ 1,156.25	\$ -	\$ 289,808.00	\$ 6,653.00
City of Champaign	\$ 60,831.00	\$ 5,873.75	\$ 1,156.25	\$ -	\$ 67,861.00	\$ 1,483.00
City of Urbana	\$ 34,162.00	\$ 3,333.75	\$ 1,156.25	\$ -	\$ 38,652.00	\$ 833.00
Village of Rantoul	\$ 15,193.00	\$ 1,428.75	\$ -	\$ 7,771.43	\$ 24,393.00	\$ 370.00
Village of Mahomet	\$ 11,385.00	\$ 1,111.25	\$ -	\$ 1,807.14	\$ 14,303.00	\$ 277.00
Village of Savoy	\$ 11,400.00	\$ 1,111.25	\$ 1,156.25	\$ -	\$ 13,667.00	\$ 278.00
University of Illinois	\$ 31,359.00	\$ 3,016.25	\$ -	\$ -	\$ 34,375.00	\$ 764.00
	\$ 437,107.00	\$ 31,750.00	\$ 4,625.00	\$ 9,579.00	\$ 483,059.00	\$ 10,658.00

The proposed Fiscal Year 2017 Assessments are for the member agency 2017/2018 budget year.

More detail can be found on page 12 of the FY2017 Work Plan and Report

Champaign County GIS Consortium
WORK PLAN & REPORT
Membership Year 2017



The document is organized into the following sections:

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Introduction

This Work Report & Plan provides time estimates and descriptions of services that will be provided in the following fiscal year. Costs associated with these services are supplied in the budget index found in section 3. In addition, three-year labor/service and fiscal projections are provided for reference.

Section 1. CCGISC Tasks

The Champaign County GIS Consortium (CCGISC) tasks are categorized into three groups: 1) core services and support functions, 2) work tasks and 3) technical service contracts. Core service and support function tasks are fundamental to the operation of the CCGISC. Work tasks are new initiatives identified by the CCGISC members that will continue to improve efficiency, decision making, communication, education and recordkeeping within their member organizations. Technical service contracts provide GIS related support to agencies on a contractual basis. Together, these tasks assist in accomplishing the goals set forth in the Intergovernmental Agreement.

Section 1A. Core Services and Support Functions

Core services and support functions are grouped into five general categories - GIS Data Layers, Consortium Support, Data Distribution, Management, and Education and Training. Anticipated time allocation for each of these categories is found below. Time allocation estimates are based on current and historic allocation data as well as staff input. In addition, narratives are provided for each of the five categories.

Champaign County GIS Consortium <i>Core Services and Support Function Comparison</i>	FY2016 Weeks	FY2017 Weeks	Explanation
CCGISC Core Services and Support Functions			
GIS Data Layers			
<i>Annual Maintenance and Quality Control</i>	88.00	88.00	<i>Allocated time remains consistent with previous fiscal year</i>
<i>Improvement Tasks</i>	25.00	25.00	<i>Allocated time remains consistent with previous fiscal year</i>
Total:	113.00	113.00	
Consortium Support	25.00	25.00	<i>Allocated time remains consistent with previous fiscal year</i>
Data Distribution	30.00	30.00	<i>Allocated time remains consistent with previous fiscal year</i>
Management	44.00	44.00	<i>Allocated time remains consistent with previous fiscal year</i>
Education and Training	6.00	6.00	<i>Allocated time remains consistent with previous fiscal year</i>
CCGISC Core Services & Support Functions Total:	218.00	218.00	

Section 1A-1. GIS Data Layers

One of the missions of CCGISC is to provide Consortium members with up-to-date, high quality regional GIS data. To provide this service, it is necessary to **maintain** and **improve** the existing, or “core” GIS data layers.

Annual Maintenance and Quality Control

The performance of maintenance and quality control procedures are methods utilized by CCGISC staff to provide high quality GIS data. The majority of the data layers are in constant transition to reflect the changes of the features the layers represent. When changes are reported to CCGISC staff, the layers are updated in a timely manner. In addition, quality control procedures are executed to maximize data accuracy.

Improvement Tasks

The first priority of the CCGISC staff is to maintain and refine the core GIS layers, services, and support functions. Improvement tasks are divided into two categories 1) short-term tasks that are finite and will be completed within the next 3-years and 2) on-going tasks that require periodic review or refinement.

In fiscal year 2017 twenty-five (25) weeks of staff time has been reserved for improvement tasks. The table below contains a brief description of the identified improvement tasks, an estimate of the total time needed to complete the task, and the anticipated completion year.

Identified Improvement Tasks	Description	Time Estimate (weeks)	Anticipated Completion Year
Short-term			
1. Implement Parcel Fabric	Migrate parcel data to ESRI's comprehensive Parcel Fabric solution should it be determined a viable option after 2015 test	30.0	2017
2. Develop Long-Term Technology Plan	Establish a long-term technology plan; once established, review will be on-going	3.0	2017
3. Create ISO Metadata	Migrate existing metadata to ISO format; create ISO metadata for layers	10.0	2018
4. Automate Technical Service Contract Invoices	Create database and generate invoice	4.0	2018
5. Implement Long-Term Techlogy Plan	Implement 1 to 3 year plan objectives	4.0	2018
6. Migrate Sales Database to SQL Server	Migrate sales base from access to SQL server and create web-based interface	6.0	2019
7. Investigate and Implement Data Models	Learn more about the creation and editing of ESRI data models - specifically look into the feasibility of implementing the sanitary sewer data model.	7.0	2019
On-going			
1. Development of Workflow and Quality Control Procedures	Continue to update and develop workflow and quality control procedure	4.0 /year	ongoing
2. ADA Website Accessibility	Ensure new website additions ADA compliant	2.0 /year	ongoing
3. Review and Update SDE layers, Tables and Feature Datasets	Review design of SDE feature datasets and feature classes	3.0 /year	ongoing

Section 1A-2. Consortium Support

A basic function of CCGISC is to assist member agencies through the promotion and use of GIS technology and data. To accomplish this function, CCGISC staff assists members with technical support issues and small projects. In addition, staff provides member data updates, viewing applications, and fills data release requests.

Section 1A-3. Data Distribution

CCGIS is charged with the responsibility of distributing and promoting the use of the GIS. To meet this goal, CCGISC utilizes a variety of distribution methods and platforms including, but not limited to, the following:

- ◆ Tax Map Atlas website and CD
- ◆ CCGISC web site
- ◆ Document distribution through a web enabled document file server
- ◆ Data sales
- ◆ ArcGIS Online applications
- ◆ Web mapping applications (*Address, Public*)
- ◆ Enterprise geodatabase connections and published services

Section 1A-4. Management

Management includes program and project management as well as database management and server administration. Program management is carried out by the GIS Director. Program management tasks include the preparation of committee meeting documents and responding to committee meeting requests, budgetary and fiscal tasks, and technology improvement plans. In addition to the Policy Committee there are a number of working subcommittees including Technical, Work Plan and Report, and Technology Improvement that require coordination efforts and documentation development.

Section 1A-5. Education and Training

GIS software and applications continually evolve. Education and training is necessary to maintain and improve CCGISC staff skills. The CCGISC staff typically attends at least one local conference a year and is encouraged to experiment and research tools that may improve efficiency levels. In addition, webinars, workshops, and other training and education outlets are utilized.

Section 1B. Work Tasks

A GIS continuously evolves and grows because it provides a wide variety of benefits. CCGISC work tasks are projects identified by the CCGISC members that increase efficiency and improve decision making within their member organizations. As work tasks are completed, the resulting products are added to core services.

Work tasks are determined by the CCGISC Work Plan Subcommittee and ultimately accepted by the member organizations with approval of this document by the CCGISC Policy Committee. The work tasks are listed in prioritized order in the table below.

Work Tasks	Description	Time Estimate (weeks)	Completion Date (fiscal year)
1. Determine if the ESRI Roads and Highways Linear Referencing System is a feasible solution for maintaining Road Jurisdiction and Impedance Data; If so, move forward with implementation	Research ESRI Roads and Highways; Gather impedance information (speed limits, stop signs, stop lights, one way streets) and road jurisdiction	6.0	2017
2. Add the 100-block to the even from Address Field in the Street Centerline layer	Manually update the even from address range field to reflect the 100 block where appropriate	15.0	2017
3. Develop ArcGIS Online Web Applications	Develop Web Applications that pertain to entire county i.e. construction, polling places	4.0	2018
4. Map Drainage Districts and Subdistricts	Utilize Circuit Clerk documents to map drainage districts and sub-districts	28.0	2019
5. Map Drainage District Tiles	Utilize Circuit Clerk documents to map drainage tiles	7.0	2019
6. Reconcile Drainage Districts and Sub-Districts with Appropriate Offices	Reconcile drainage districts and sub-districts with appropriate county offices	5.0	2019

In fiscal year 2017 it is estimated that 21 weeks of staff-time are available for work tasks. The table above includes time estimates and the anticipated completion year for each task.

Section 1C. Technical Service Contracts

Technical service contracts provide GIS related support to agencies on a contractual basis. In fiscal year 2017 service contracts will account for approximately 10% (\$54,000) of the total revenue. It is anticipated that contractual agreements with the following agencies will be in place in FY2017.

- ♦ Piatt County
- ♦ City of Champaign
- ♦ Urbana-Champaign Sanitary District
- ♦ Village of Mahomet

Section 1D. Accomplished Highlights

The table below highlights a number of the CCGISC staff accomplishments in fiscal year 2017.

Accomplished Highlights	
1.	Developed Address Query ArcGIS Online Application for Quick Mailing List Creation
2.	Developed Address Database Quality Control Scripts to Help Ensure Integrity of the Centralized Address Database
3.	Automated Data Sales and Data Request on CCGISC Website
4.	Updated CCGISC Website to be ADA Compliant
5.	Completed Street Centerline Update - removal of unnecessary vertices
6.	Redrew METCAD Response Zone (RZ) Layers to Align with Updated Street Centerlines & Developed Annual RZ Quality Control Tasks
7.	Developed Quality Control for Voting Precincts
8.	Completed Migration of ArcReader to ArcGIS Online Applications <i>(expectations include EMA and Sheriff Cruisers due to connectivity needs)</i> <i>(in-progress)</i>
9.	Completed Pilot Parcel Fabric Test for Mahomet Township
10.	Mapped Easements to 2005
11.	Upgraded Enterprise Geodatabase to 10.3
12.	Worked with County Clerk to Reconcile Voter Registration Addresses & Supplied Data needed for to Generate Election Code for each Address

Section 2. Three-year Projections

Three-year projections were calculated for labor/service and program costs. These projections are illustrated in the tables below.

Section 2A. Labor Allocation Projections

Champaign County GIS Consortium <i>3-Year Labor/Service Allocation Projection</i>	FY2017 Number of Weeks	FY2018 Number of Weeks	FY2019 Number of Weeks
CCGISC Core Services and Support Functions			
GIS Data Layers			
<i>Annual Maintenance and Quality Control</i>			
<i>Cadastral/Land Based*</i>			
1. Tax Parcels			
2. Parcel Points			
3. Annotation (100-scale and 400-scale)			
4. Subdivisions/Subdivision Table			
5. Parcel Platted Subdivisions			
6. Easements (new and historic)			
7. Road Right-of-Ways (new and historic)			
8. County & PLSS Townships, Sections & Quarter Sections			
9. Corner, Corner Coordinate, Monument			
10. Tax Map Index			
11. Condominium Table			
12. Farm Land Use			
<i>Administrative Boundaries</i>			
13. Municipal Boudaries and Extra-Territorial Jurisdictions (ETJ)			
14. Annexations			
15. Political Townships			
16. Taxing Districts - 16 Districts (current and previous revenue years)			
17. Voting Precincts			
18. County Board Districts			
<i>Transportation & Location</i>			
19. Street Centerlines			
20. Railroads			
21. Address Points (Addressing)			
<i>Natural Features</i>			
22. Stream & Lakes			
<i>Orthophotography & LiDAR</i>			
23. Orthophotography			
24. Elevation Data - LiDAR & Terrain			
25. Ortho Index			
<i>Emergency Service Layers</i>			
26. CivilMunicipal Boundary			
27. Cemetery and Trailer Parks			
Annual Maintenance and Quality Control	88.0	88.0	88.0
Improvement Tasks	25.0	27.0	22.0
GIS Data Layers Total:	113.0	115.0	110.0
Consortium Support	25.0	25.0	25.0
Data Distribution	30.0	30.0	30.0
Management	44.0	44.0	44.0
Education and Training	6.0	6.0	6.0
CCGISC Core Services & Support Functions Total:	218.0	220.0	215.0

Champaign County GIS Consortium <i>3-Year Labor/Service Allocation Projection</i>	FY2017 Number of Weeks	FY2018 Number of Weeks	FY2019 Number of Weeks
Work Tasks			
1. Determine if the ESRI Roads and Highways Linear Referencing System is a feasible solution for maintaining Road Jurisdiction and ImpedanceData; If so, move forward with implementation	6.0	-	-
2. Add the 100-block to the even from Address Field in the Street Centerline layer	15.0	-	-
3. Develop ArcGIS Online Web Applications		4.0	-
4. Map Drainage Districts and Subdistricts	-	12.0	16.0
5. Map Drainage District Tiles	-	3.0	4.0
6. Reconcile Drainage Districts and Sub-Districts with Appropriate Offices	-		4.0
Work Tasks Total:	21.0	19.0	24.0
Technical Service Contracts			
1. Piatt County	15.0	15.0	15.0
2. Urbana-Champaign Sanitary District	3.0	3.0	3.0
3. City of Champaign	14.0	12.0	12.0
4. Village of Mahomet	3.0	3.0	3.0
5. Other	2.0	4.0	4.0
Local Contract Total:	37.0	37.0	37.0
Total Allocation:	276.00	276.00	276.00
Total Available Weeks:	276.00	276.00	276.00
Percent Allocated:	100%	100%	100%

For projection purposes the number of working weeks for full-time GIS staff is estimated at 46 works for FY2017, FY2018, and FY2019: $6 \text{ staff} * 46 \text{ weeks} = 276 \text{ working weeks}$.

Section 2B. Financial Projections

Champaign County GIS Consortium <i>3-Year Fiscal Projection</i>	FY2016 Original Budget	FY2017 2.5% Increase	FY2018 2.5% Increase	FY2019 2.5% Increase
Projected Revenue				
Member Contributions	\$ 426,449	\$ 437,107	\$ 448,037	\$ 459,241
Local Government Reimbursements	\$ 14,200	\$ 14,200	\$ 15,700	\$ 15,700
Base Station & Maintenance Consolidation <i>(pass through funds)</i>	\$ 14,202	\$ 14,202	\$ 14,202	\$ 14,202
Technical Services Contracts	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
Map & Data Sales	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Other Revenue	\$ 100	\$ 200	\$ 200	\$ 200
Total Revenue:	\$ 521,451	\$ 532,209	\$ 544,639	\$ 555,843
Projected Expenses				
<i>Personnel</i>				
Salaries	\$ 305,740	\$ 317,982	\$ 324,342	\$ 330,828
Benefits	\$ 108,714	\$ 110,014	\$ 114,415	\$ 118,991
Total Personnel	\$ 414,454	\$ 427,996	\$ 438,756	\$ 449,820
<i>Commodities</i>	\$ 18,250	\$ 6,100	\$ 6,100	\$ 6,100
<i>Services</i>				
Equipment Maintenance	\$ 44,000	\$ 1,000	\$ 1,000	\$ 1,000
Audit Fees	\$ 8,200	\$ 11,200	\$ 11,340	\$ 11,490
Computer Services	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000
Other	\$ 14,010	\$ 12,410	\$ 12,410	\$ 12,410
Total Services	\$ 70,710	\$ 29,610	\$ 29,750	\$ 29,900
<i>Interfund Expenditure</i>	\$ 12,500	\$ 10,000	\$ 10,300	\$ 10,506
<i>Capital</i>	\$ 5,500	\$ -	\$ -	\$ -
<i>Interdepartment Expenditure</i>	\$ -	\$ 58,500	\$ 58,500	\$ 58,500
Total Expenses:	\$ 521,414	\$ 532,206	\$ 543,406	\$ 554,826
Revenue to Expenditure*		\$ 3	\$ 1,233	\$ 1,017

General Notes:

- A 2.5% membership increase is included in FY2017 budget; Projections include 2.5% membership increase in FY2018 and FY2019, without increases CCGISC will experience deficit budgets beginning in FY2017
- Assumes stable technical service contracts
- Includes \$1,500 increase for local government reimbursement in FY2018 and FY2019

Personnel Notes:

- FY2017 includes a 2.0% salary increase of which 0.5% is allocated based on merit
- Assumes 2% salary increase in FY2018 and FY2019
- Assumes 6 full-staff in FY2017, FY2018, and FY2019
- Benefit rates assume a 4% increase in FY2018 and FY2019

Commodity Notes:

- Assumes Commodities will remain stable in FY2018 and FY2019
- Majority of Commodity funds shifted to Interdepartment Expenditure in FY2017, FY2018, and FY2019

Service Notes:

- Interfund Expenditure includes quoted increases in audit fees for FY2018 and FY2019
- Equipment Maintenance funds shifted to Interdepartment Expenditure in FY2017, FY2018, and FY2019

Interfund, Capital and Interdepartment Expenditure Notes:

- Interfund Expenditure includes 3% increase for Administrative Assistant and office rental fees
- Capital funds shifted to Interdepartment Expenditure
- Interdepartment Expenditure includes funds to be transferred to Capital/Technology Purchases department (850-112) per Capital and Technology Plan

Section 3. Budget Index

Exhibit I – Line-Item Consortium Budget

Champaign County GIS Consortium Proposed Budget January 1, 2017 - December 31, 2017	
Fund 850.111 Summary	FY2017 Budget Proposed 2.5% Increase
CHAMPAIGN CITY	\$ 61,987
URBANA CITY	\$ 35,318
VILLAGE OF RANTOUL	\$ 22,964
UNIVERSITY OF ILLINOIS	\$ 31,359
CHAMPAIGN COUNTY	\$ 273,933
VILLAGE OF SAVOY	\$ 12,556
VILLAGE OF MAHOMET	\$ 13,192
LOCAL GOVT REIMBURSEMENT	\$ 14,200
FEDERAL, STATE & LOCAL SHARED REVENUE	\$ 465,509
TECHNICAL SERVICE CONT.	\$ 54,000
FEES AND FINES	\$ 54,000
INVESTMENT INTEREST	\$ 200
SALE OF MAPS, DATA	\$ 12,500
MISCELLANEOUS	\$ 12,700
REVENUE TOTALS	\$ 532,209
REG. FULL-TIME EMPLOYEES	\$ 317,982
TEMP. SALARIES & WAGES	\$ -
SOCIAL SECURITY-EMPLOYER	\$ 24,326
IMRF - EMPLOYER COST	\$ 26,870
WORKERS' COMPENSATION INS	\$ 1,749
UNEMPLOYMENT INSURANCE	\$ 2,450
EMPLOYEE HEALTH/LIFE INS	\$ 54,619
PERSONNEL	\$ 427,996
STATIONERY & PRINTING	\$ 300
OFFICE SUPPLIES	\$ 4,000
BOOKS, PERIODICALS & MAN.	\$ 200
COPIER SUPPLIES	\$ 600
POSTAGE, UPS, FED EXPRESS	\$ 300
GASOLINE & OIL	\$ 200
EQUIPMENT LESS THAN \$5000	\$ 500
COMMODITIES	\$ 6,100
AUDIT & ACCOUNTING SERVCS	\$ 11,200
ATTORNEY/LEGAL SERVICES	\$ 500
PROFESSIONAL SERVICES	\$ 1,750
JOB-REQUIRED TRAVEL EXP	\$ 750
UTILITIES	\$ 2,250
COMPUTER/INF TCH SERVICES	\$ 5,000
TELEPHONE SERVICE	\$ 500
EQUIPMENT MAINTENANCE	\$ 1,000
EQUIPMENT RENTALS	\$ 200
OTHER SERVICE BY CONTRACT	\$ 200
LEGAL NOTICES, ADVERTISING	\$ 500
BUSINESS MEALS/EXPENSES	\$ 200
PHOTOCOPY SERVICES	\$ 200
DUES AND LICENSES	\$ 1,000
CONFERENCES & TRAINING	\$ 3,000
MISC	\$ 60
JANITORIAL SERVICES	\$ 1,300
SERVICES	\$ 29,610
FURNISHINGS, OFFICE EQUIP	\$ -
CAPITAL	\$ -
TO GENERAL CORP FUND 080	\$ -
INTERFUND EXPENDITURE	\$ 10,000
TO GIS DEPTS 111/112	\$ 58,500
INTERDEPARTMENT EXPENDITURE	\$ 58,500
EXPENDITURE TOTALS	\$ 532,206
Projected FY2016 Fund Balance	\$ 327,390
FY2017 Revenue to Expenditure	\$ 3
Orthophotography Reserve	\$ (92,250)
Anticipated Capital/Technology Reserve	\$ (11,125)
Restricted Reserve - 10% FY2016 Revenue	\$ (51,255)
Projected AVAILABLE FY2017 Fund Balance	\$ 172,763

Line-Item Budget Notes:

- ♦ 2.5% Membership Increase
- ♦ Consortium Member Revenue Line Item includes base station and software maintenance pass-through money.
- ♦ Membership Contribution for Consortium FY2017 requested in July of 2017
- ♦ 2.0% Salary Increase of which 0.5% is allocated based on merit

Exhibit II - Orthophotography Budget

Champaign County GIS Consortium Orthophotography Assessment Fund 850, Department 672 January 1, 2017 - December 31, 2017	
CHAMPAIGN COUNTY	\$ 15,875.00
CITY OF CHAMPAIGN	\$ 5,873.75
CITY OF URBANA	\$ 3,333.75
VILLAGE OF RANTOUL	\$ 1,428.75
VILLAGE OF MAHOMET	\$ 1,111.25
VILLAGE OF SAVOY	\$ 1,111.25
UNIVERSITY OF ILLINOIS	\$ 3,016.25
FY2017 Total Assessment	\$ 31,750
FY2016 Fund Balance	\$ 92,250
FY2017 Assessment	\$ 31,750
FY2017 Acquisition Costs	\$ (92,250)
FY2017 Fund Balance	\$ 31,750

Orthophotography Budget Notes:

- ♦ No Assessment Increase Requested

Exhibit III – Capital/Technology Budget

Champaign County GIS Consortium Capital/Technology Purchases Fund 850, Department 112 January 1, 2017 - December 31, 2017	
FROM GIS DEPTS 111	\$ 58,500.00
REVENUE TOTAL	\$ 58,500.00
EQUIPMENT LESS THAN \$5000	\$ 10,750.00
COMMODITIES TOTAL	\$ 10,750.00
EQUIPMENT MAINTENANCE	\$ 36,625.00
SERVICES TOTAL	\$ 36,625.00
OFFICE EQUIPMENT	\$ 10,625.00
CAPITAL OUTLAY TOTAL	\$ 10,625.00
EXPENDITURE TOTAL	\$ 58,500
FY2016 Fund Balance	\$ -
Anticipated FY2017 Expenditure per Capital/Technology Purchase Plan	\$ 47,375
Projected FY2017 Fund Balance	\$ 11,125

Capital/Technology Budget Notes:

- ♦ FY2017 Expenditures anticipated at \$47,375.00 per the FY2017 Capital/Technology Improvement Plan

Exhibit IV – Member Contribution History: 2005-2017

GIS CONSORTIUM MEMBER ASSESSMENT HISTORY

Contribution History 2005 - 2017

GIS CONSORTIUM MEMBER ALLOCATIONS	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017 2.5% Increase
Champaign County	\$ 207,000	\$ 214,245	\$ 214,245	\$ 214,245	\$ 214,245	\$ 214,245	\$ 214,245	\$ 255,790	\$ 255,790	\$ 255,790	\$ 260,906	\$ 266,124	\$ 272,777
City of Champaign	\$ 43,912	\$ 45,454	\$ 46,319	\$ 50,889	\$ 51,843	\$ 51,843	\$ 51,843	\$ 57,043	\$ 57,043	\$ 57,043	\$ 58,184	\$ 59,348	\$ 60,831
City of Urbana	\$ 26,471	\$ 27,400	\$ 27,961	\$ 28,154	\$ 28,729	\$ 30,674	\$ 30,674	\$ 32,034	\$ 32,034	\$ 32,034	\$ 32,675	\$ 33,329	\$ 34,162
Village of Rantoul	\$ 12,538	\$ 12,978	\$ 13,294	\$ 13,488	\$ 13,818	\$ 13,818	\$ 13,818	\$ 14,247	\$ 14,247	\$ 14,247	\$ 14,532	\$ 14,823	\$ 15,193
Village of Mahomet	\$ 7,955	\$ 8,234	\$ 8,470	\$ 8,663	\$ 8,913	\$ 8,913	\$ 8,913	\$ 10,676	\$ 10,676	\$ 10,676	\$ 10,890	\$ 11,108	\$ 11,385
Village of Savoy	\$ 8,370	\$ 8,664	\$ 8,907	\$ 9,101	\$ 9,357	\$ 10,196	\$ 10,196	\$ 10,690	\$ 10,690	\$ 10,690	\$ 10,904	\$ 11,122	\$ 11,400
University of Illinois	\$ 25,000	\$ 25,875	\$ 26,781	\$ 27,718	\$ 28,550	\$ 28,550	\$ 28,550	\$ 29,406	\$ 29,406	\$ 29,406	\$ 29,995	\$ 30,595	\$ 31,359
Total:	\$331,246	\$342,850	\$345,977	\$352,258	\$355,455	\$358,239	\$358,239	\$409,886	\$409,886	\$409,886	\$418,086	\$426,449	\$437,107

Note: The membership contributions remained stable for 3 budget years - FY2012 through FY2014, 2% increase in FY2015 and FY2016, and a proposed 2.5% increase in FY2017

Exhibit V – Orthophotography Contribution History: 2012-2017

GIS CONSORTIUM ORTHOPHOTOGRAPHY ASSESSMENT HISTORY

Contribution History 2012 - 2017

GIS CONSORTIUM MEMBERS	2012	2013	2014	2015	2016	2017
Champaign County	\$ 14,375.00	\$ 14,375.00	\$ 14,375.00	\$ 15,875.00	\$ 15,875.00	\$ 15,875.00
City of Champaign	\$ 5,321.19	\$ 5,321.19	\$ 5,321.19	\$ 5,873.75	\$ 5,873.75	\$ 5,873.75
City of Urbana	\$ 2,988.21	\$ 2,988.21	\$ 2,988.21	\$ 3,333.75	\$ 3,333.75	\$ 3,333.75
Village of Rantoul	\$ 1,329.30	\$ 1,329.30	\$ 1,329.30	\$ 1,428.75	\$ 1,428.75	\$ 1,428.75
Village of Mahomet	\$ 995.93	\$ 995.93	\$ 995.93	\$ 1,111.25	\$ 1,111.25	\$ 1,111.25
Village of Savoy	\$ 997.22	\$ 997.22	\$ 997.22	\$ 1,111.25	\$ 1,111.25	\$ 1,111.25
University of Illinois	\$ 2,743.15	\$ 2,743.15	\$ 2,743.15	\$ 3,016.25	\$ 3,016.25	\$ 3,016.25
Total:	\$28,750.00	\$28,750.00	\$28,750.00	\$ 31,750.00	\$31,750.00	\$31,750.00

Note: No orthophotography assessment increase is requested for FY2017.



Champaign County
 City of Champaign
 City of Urbana
 University of Illinois
 Village of Rantoul
 Village of Mahomet
 Village of Savoy

FY2016 Work Plan Status Report

Task	Status
2016 Improvement Tasks	
Develop Address Database Quality Control Scripts	
1-A Develop script to check database integrity - parcel numbers, proper jurisdiction, landmark reference, etc.	complete
Make CCGISC Website ADA Accessible	
2-A Finalize ADA compliancy for CCGSC website	2 external reviews complete; final review to be completed
Implement Parcel Fabric	
4-A Discuss implementation with Technical Representatives if agreeable, begin parcel data migration	complete
4-B Migrate parcel layers to Parcel Fabric	begin in FY2016; to complete in FY2017
Create ISO Compliant Metadata	
5-A Update existing metadata to be ISO compliant	in progress; to complete in FY2018
5-B Create ISO compliant metadata for other layers	in progress; to complete in FY2018
2016 Work Plan Tasks	
Implement ArcReader Replacement	
1-A Develop ArcGIS Online Applications to replace ArcReader files	deployed 5 applications; to complete in FY2016
Remove Unnecessary Vertices from Street Centerlines	
2-A Remove unnessecary vertices from street centerlines	complete
Add Impedance Information to Street Centerlines	
3-A Review Transportation feature dataset	in progress
3-B Gather impedance data	to complete in FY2016
3-C Update Transportation feature dataset to include impedance data	to complete in FY2016
Add Theoretical Address Ranges to Street Centerlines	
4-A Work with METCAD to obtain desired end-product	in progress
4-B Develop Script to assist with address range updates	to complete in FY2016
Reconcile Address data between existing County-wide Databases	
5-A Assessment Property Location database	in progress
5-B County Clerk Voter Registration database	in progress
Map Drainage Districts and Subdistricts	
6-A Begin pilot project utilizing Circuit Clerk documents	begin in 3rd quarter of FY2016
6-B Map drainage districts - county-wide	to complete in FY2018
6-C Compare GISlayer to tax rolls	to complete in FY2018
2016 Contract Tasks	
1-A Piatt County	on going - general GIS tasks
1-B Village of Mahomet	on going - general GIS tasks
1-C City of Champaign	on going - general GIS tasks
1-D Urbana Champaign Sanitary District	on going - general GIS tasks

Updated to include FY2016 Improvement, Work and Contract Tasks
 Status updates found in **bold**