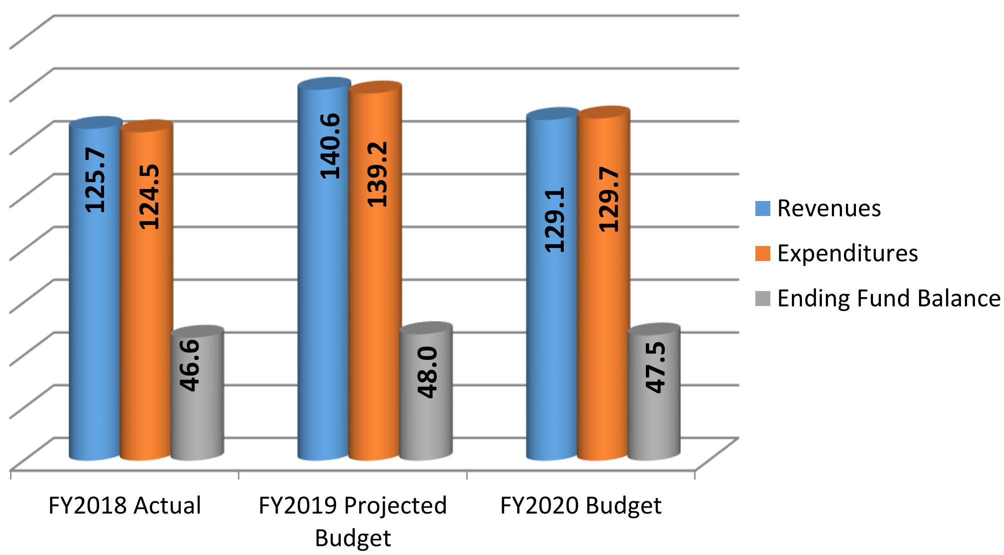
extension and the properties are treated as non-exempt, the Property Tax Extension Limitation Law (PTELL) will not prevent the County from capturing new revenue associated with them.

The following table reflects an aggregated roll-up of the FY2020 Champaign County Budget.

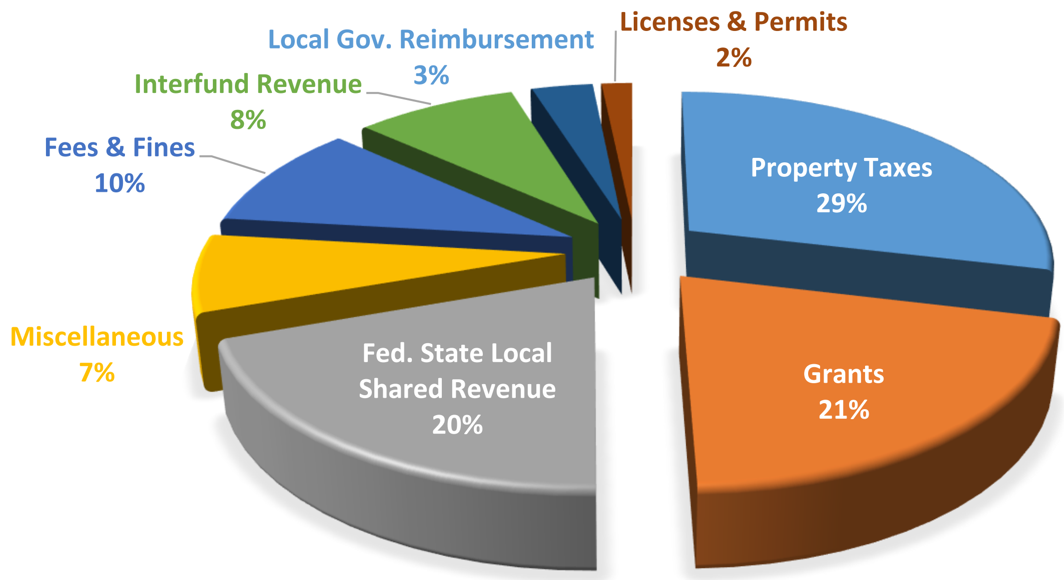
Champaign County Budget	FY2018 Actual	FY2019 Original Budget	FY2019 Projected Budget	FY2020 Budget	$ Variance	% Variance
Property Taxes	34,245,832	36,961,526	34,504,997	37,131,941	170,415	0.5%
Federal State & Local Shared	22,914,147	22,494,846	24,264,373	25,706,523	3,211,677	14.3%
Licenses & Permits	2,502,423	2,093,149	2,042,606	2,071,865	(21,284)	-1.0%
Grants	21,104,513	23,925,537	26,070,517	27,026,890	3,101,353	13.0%
Local Gov. Reimbursement	3,556,621	3,606,949	3,918,021	4,144,622	537,673	14.9%
Fees & Fines	24,344,354	14,568,720	14,031,343	12,756,923	(1,811,797)	-12.4%
Miscellaneous	8,353,595	8,978,829	17,291,823	9,392,744	413,915	4.6%
Interfund Revenue	8,725,641	8,146,111	18,446,623	10,914,084	2,767,973	34.0%
TOTAL REVENUE	**125,747,126**	**120,775,667**	**140,570,303**	**129,145,592**	**8,369,925**	**6.9%**
Personnel	61,889,969	59,533,389	60,991,544	63,438,055	3,904,666	6.6%
Commodities	6,017,236	4,676,265	4,715,174	4,591,803	(84,462)	-1.8%
Services	40,853,297	38,459,511	39,780,065	41,300,205	2,840,694	7.4%
Capital	4,461,679	7,162,529	8,046,074	8,646,113	1,483,584	20.7%
Non-Cash Expense	125,521	175,000	165,000	165,000	(10,000)	-5.7%
Interfund Expenditure	6,804,626	8,531,151	14,230,727	8,954,308	423,157	5.0%
Debt	4,334,940	4,436,718	11,247,501	2,594,017	(1,842,701)	-41.5%
TOTAL EXPENDITURE	**124,487,268**	**122,974,563**	**139,176,085**	**129,689,501**	**6,714,938**	**5.5%**



FY2020 Total Budgeted Revenue $129,145,592

A 6.9% increase compared to the original FY2019 Budget.

Includes $10.9 million in Interfund Transfers.



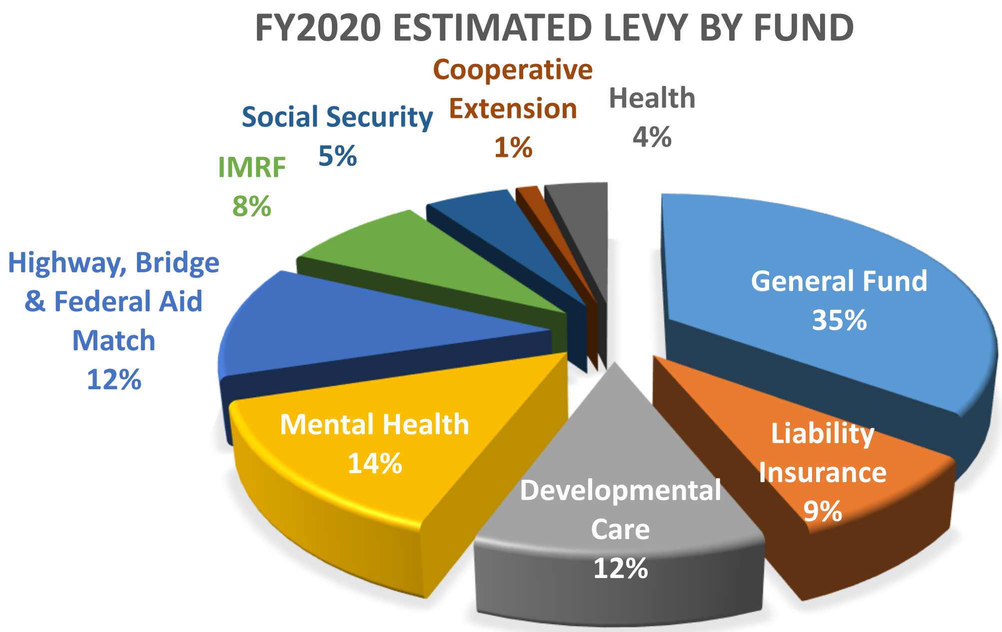
The $8.4 million increase in FY2020 budgeted revenue, as compared to the original FY2019 budget, is largely related to increases in federal and state funding for the Regional Planning Commission Early Childhood Education Program and Independent Service Coordination (ISC) Program, and Highway Motor Fuel taxes.

Property Taxes ▲0.5%

Property taxes are the County's most stable revenue source and support numerous county operations with the largest portions of the levy going to the General Corporate, Mental Health and Developmental Care funds. This revenue category is comprised of real estate taxes, mobile home taxes, back taxes, payment in lieu of taxes, and delinquent taxes interest. In comparing the FY2019 and FY2020 budgets, the total increase in budgeted property tax revenue is nominal. This is the result of the defeasance of the 2011 General Obligation bonds subsequent to the sale of the Champaign County Nursing Home. While there is growth in the individual levy lines, the defeasance of the bonds in 2019 resulted in the elimination of $1.5 million that was previously levied for debt service.

PTELL allows for annual inflationary increases which are limited by the lessor of 5% or the Consumer Price Index (CPI). The CPI used to compute the 2019 extensions (for taxes payable in 2020) is 1.9%. The County's proposed aggregate levy exceeds a 5% increase over the prior year's extension; therefore, a Truth in Taxation public hearing was held in October 2019. The proposed FY2020 property tax levy, $36.3 million, represents a 7.8% increase over the FY2019 extension, a projected increase of $2.6 million. Of this total, $1.06 million is attributed to potential new growth revenue as explained earlier. If there is no change in the hospitals' exemption status, the County Clerk's Office will limit the total extension, and the County will receive the property tax it is allowed under the PTELL calculation which is expected to be $35.3 million in FY2020.

Under PTELL, the former Nursing Home operating levy is reallocated to the Liability levy in FY2020 for outstanding amounts owed by the Home. An increase in the County's IMRF rates effective January 1, 2020, required reallocation of a portion of the General Fund levy to the IMRF levy.



Federal, State and Local Shared Revenue ▲14.3%

Revenue primarily originates from sales and use tax, income tax, motor fuel tax (MFT) and state reimbursement. Significant growth in FY2020 is attributed to increased motor fuel tax and state reimbursement, which represent 17% and 9% of total state shared revenue respectively. Illinois MFT doubled in July 2019 from $0.19/gallon to $0.38/gallon. This is the first increase since 1990, and reflects an 82% increase over the FY2019 original budget (approximately $2 million).

To offset operating expenses for the Probation and Court Services Department, the Illinois Supreme Court, through the Administrative Office of the Illinois Courts (AOIC), provides reimbursement for a portion of personnel costs. The County has not received full allocations since 2015; however, was notified in August 2019 its salary reimbursement for State FY2020 was set at $2.2 million. This is an increase of $682,422 (44.4%) over the SFY2019 allocation and represents the restoration of full allocations for probation salary reimbursement.

The County's sales and use tax revenues, excluding MFT, are described in the following table with the quarter-cent tax representing the largest source of sales tax revenue. Total budgeted sales and use tax revenues reflect a nominal increase of 0.3% over the original FY2019 budget as year-to-date revenues continue to lag following strong growth in FY2018.

Tax	% of State Shared Revenue	Description
One-cent	5.4%	Collected on general merchandise and qualifying food, drug and medical appliances purchased in the unincorporated area of Champaign County.
Quarter-cent	22.5%	Collected on general merchandise and qualifying food, drug and medical appliances purchased anywhere in Champaign County.
Use	4.4%	Imposed on the privilege of using, in the State of Illinois, any item of tangible personal property that is purchased anywhere at retail. This revenue source is collected by the State and distributed on a per capita basis.
Public Safety	19.1%	Collected on general merchandise purchased anywhere in Champaign County **excluding** qualifying food, drug and medical appliances, and titled or registered personal property (i.e. vehicles, boats, trailers, motorcycles).

In June 2019, the Illinois General Assembly passed legislation that changes how sales and use taxes are collected in the state. Both remote retailers and marketplace facilitators will be required to collect and remit state and locally-imposed sales tax where the product is delivered starting July 1, 2020. It is expected there will be improved compliance and an increase in both state and local revenues. Some revenue previously receipted as use tax will be receipted as sales tax per this legislation; making it difficult to project the impact on the County's one-cent and use tax revenues. The *South Dakota v. Wayfair Inc.* decision resulted in strong growth in Use tax in FY2019, which is anticipated to continue in FY2020. The State imposed collection fee on the County's Public Safety Sales Tax revenue has cost the County $188,000 since its inception in July 2017.

According to the Illinois Department of Revenue, in FY2018, 62% of Champaign County government's one-cent sales tax revenues came from its top ten contributors. This revenue stream has displayed extreme fluctuations over the past few years. Because the top-ten taxpayers make up such a large percentage of the total one-cent sales tax revenue, the loss of one top-ten payer can significantly impact this revenue stream. The top-ten contributors for FY2018 are listed below in no particular order.

Staley Concrete Co. Inc.	Richards Building Supply Co.
Illini FS	Prairie Gardens Inc.
LS Building Products	Country Arbors Nursery Inc.
Road Ranger LLC	Sport Redi-Mix LLC
Hicksgas LLC	CIT Trucks LLC

Income Tax is calculated based on population and accounts for 13% of total State Shared Revenue in FY2020. Beginning July 1, 2017, the state legislature imposed a one-time, one-year, ten percent reduction to local government income tax revenue. Rather than allowing the one-time cut to end as initially approved, the state legislature has continued to extend a five percent cut in state fiscal years 2019 and 2020. This cut has resulted in the loss of $520,000 in County revenue since its inception.

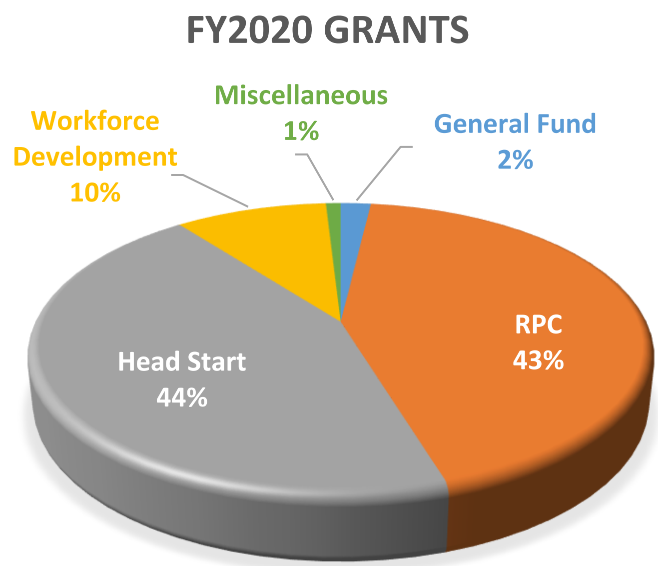
Licenses and Permits ▼1%

The majority of license and permit revenue is in the General Fund and is predominantly associated with revenue stamp fees which are budgeted flat at $1.5 million FY2020. Two-thirds of the fee revenue must be submitted to the state. The decrease in total licenses and permits revenue is attributed to a decrease in zoning permit fees, which were budgeted higher in FY2019 due to anticipated solar farm permit applications.

Grants ▲20.9%

The County's federal and state grant revenue predominantly supports the Champaign County Head Start, Workforce Development and Regional Planning Commission (RPC). In FY2020, federal and state grants account for over 90% of the overall RPC budget and include 100 grants in eight program areas.

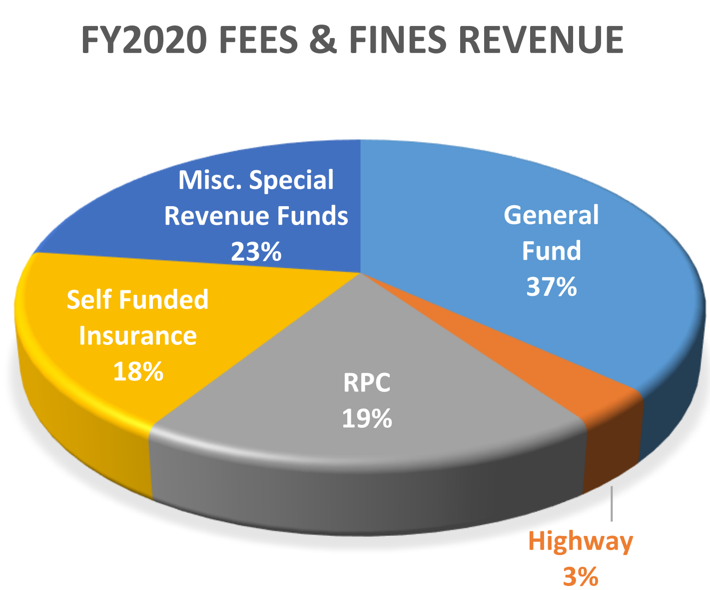
Staffing levels are projected to increase a total of 75 FTEs within RPC funds due to increased and/or new funding, including significant increases in the Early Head Start and Independent Services and Support Advocacy programs.



Fees and Fines ▼12.4%

This revenue stream reflects a decline in FY2020 due to the sale of the Nursing Home in April 2019. The County did budget in anticipation of collecting minimal revenue for services previously provided by the Home.

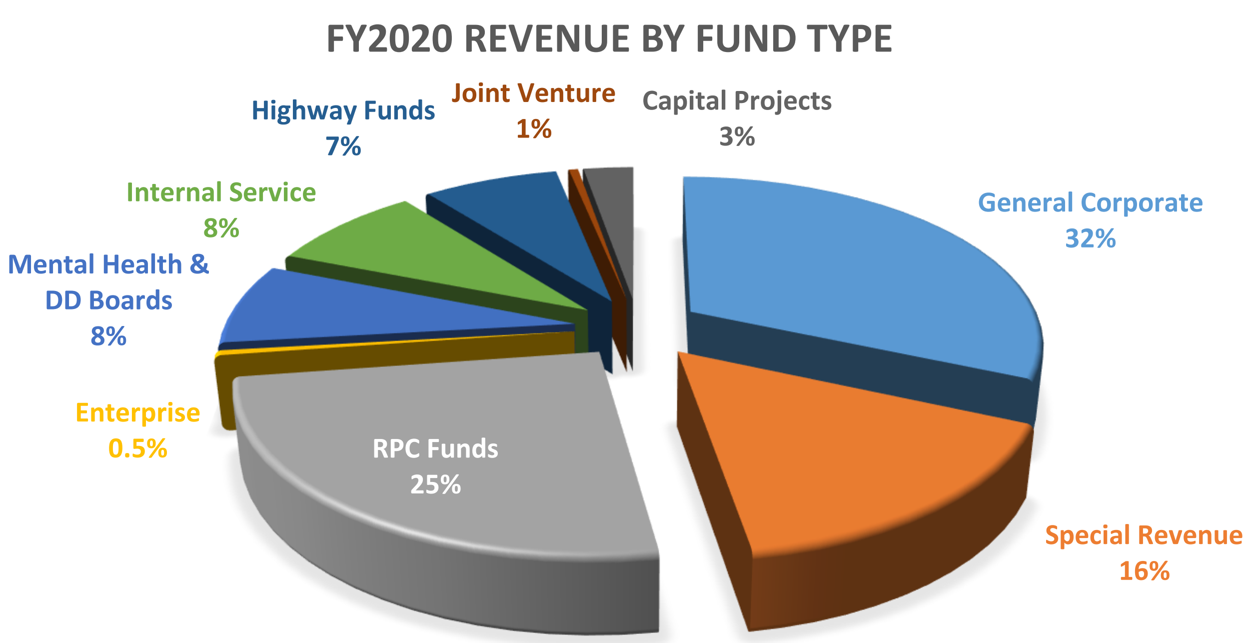
The largest source of fees and fines revenue comes from the General Fund. Effective July 1, 2019, the state legislature approved the Criminal and Traffic Assessment Act (100-987, 100-994 and 100-1161). In summary, the act creates a set of criminal assessment schedules and punitive fines, sets a maximum on civil filing



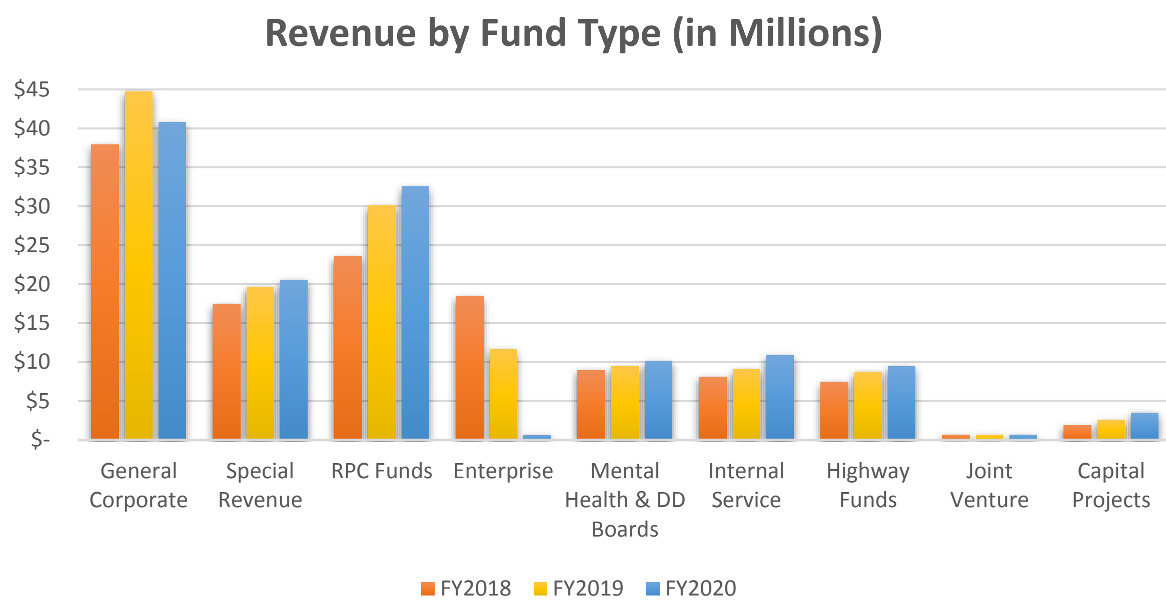
and appearance fees, and creates a graduated fee waiver that will apply to indigency orders in both civil and criminal cases. The impact of these changes will affect multiple county funds including the General Fund and some special revenue funds. In FY2020 fee and fine revenues are budgeted conservatively as the County is unable to fully assess the impact of allowable fee waivers based on the financial ability of an individual to pay.

Miscellaneous Revenue ▲4.6%
The FY2020 budget for miscellaneous revenue increases by $414,000 largely as a result of budgeting for anticipated investment interest across all county funds, and the release of one-third of the Nursing Home escrow holdback.

Interfund Revenue ▲8.5%
Increases in Interfund revenue reflect an increase in the transfer from the General Fund to the Capital Asset Replacement Fund for the County's increased investment in facilities funding per the 10-Year Capital Plan; and a larger transfer between the Tort Immunity and Self-funded Insurance funds due to the reallocation of the former Nursing Home levy for outstanding amounts owed by the Home; and a $1 million transfer from the Head Start fund to the Economic Development fund to support infrastructure and facility enhancements for expanded/alternative early childhood center locations.



Revenue totals by fund for FY2018, projected FY2019, and budgeted FY2020 are shown in the chart below. The FY2019 increase in the General Fund occurred due to transfers from the Nursing Home fund to redeem the 2015 bonds, and to reimburse the General Fund for the $1.98 million that was transferred to the Home in 2018 allowing for payment of outstanding accounts payable obligations. The decrease in Enterprise fund revenue results from the sale of the Nursing Home in 2019. The Nursing Home fund is the County's only enterprise fund. Program expansion within RPC funds is demonstrated by increased revenues in both fiscal year 2019 and 2020.

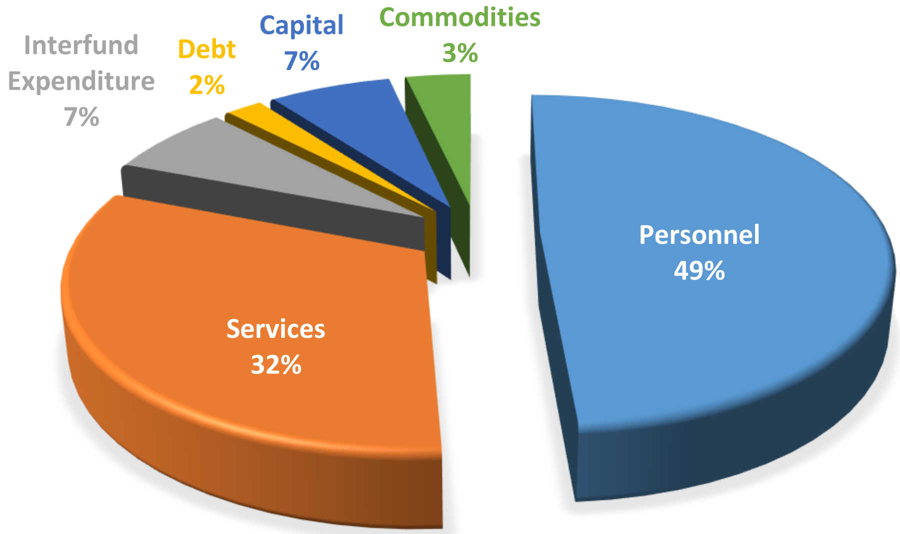


Expenditure Summary begins on the following page.

FY2020 Total Budgeted Expenditure $129,689,501

A 5.5% increase compared to the original FY2019 Budget.

Includes $9 million in Interfund Transfers.



Personnel ▲6.6%

Personnel costs represent the largest expenditure for Champaign County and include salaries and wages, worker's compensation insurance expenses, health and life insurance benefits, social security expenses and IMRF pension benefits. In FY2020 the personnel expenditure budget increases $3.9 million compared to the original FY2019 budget. Expenditure growth is the result of increases in the County's IMRF rates effective January 1, 2020, employee wage increases, and staffing increases to accommodate RPC program expansion.

Salaries and wages represent 63% of total FY2020 personnel expenditures with the county's portion of health and life insurance expenditures totaling 17% of the personnel budget. The remaining 20% is for FICA and IMRF benefits and workers compensation and unemployment insurance costs. The FY2020 budget reflects a net increase of 75 full-time equivalents due to new and expanded grant initiatives within RPC funds. The County renewed its health insurance plan with BlueCross BlueShield in FY2020 at a premium increase of 4.5%, which includes ACA health insurer fees and taxes of 2.1%. Should a moratorium on collection of the ACA fee be continued, the insurer will remove that portion of the premium.

Services ▲7.4%

Services make up the second largest percentage of the County's expenditures and in FY2020 reflect an increase of $2.8 million. The largest budgeted service expenditure, $10.3 million, is for contributions and grants, which are predominantly accounted for in the County's Mental Health Care and Treatment of Persons with a Developmental Disability budgets. In total, the FY2020 budget reflects an increase of $534,000 in contributions and grants largely due to the increased capacity to provide additional funding to agencies as a result of increases in the Mental Health and Development Disability property tax levies.

Other significant increases in the services expenditure category are summarized below:

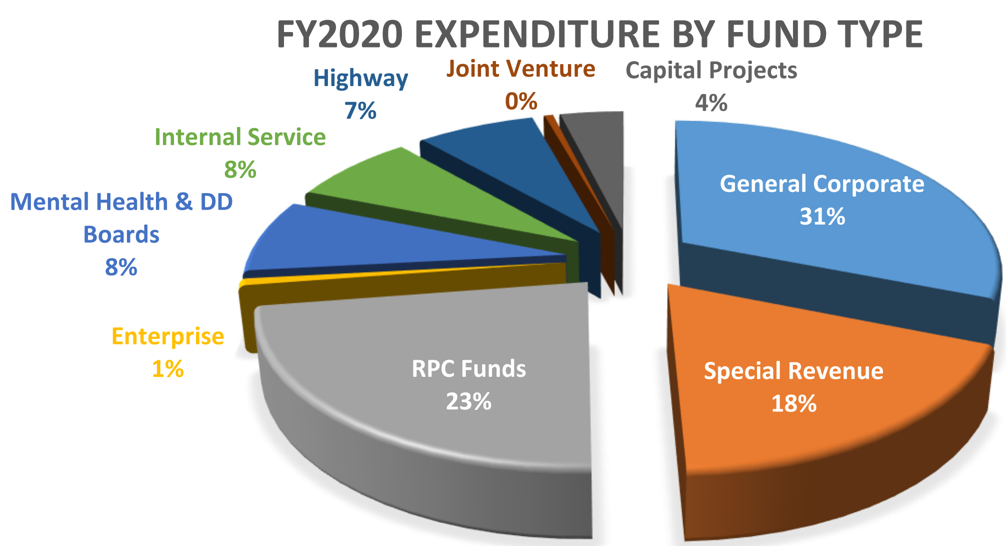
- Computer and Information Technology services, which includes law enforcement body camera Software as a Service, State's Attorney document evidence storage system and increased funding for Enterprise Resource Planning (ERP).
- Facility and office rental costs related to RPC Early Childhood program expansion.
- Energy assistance associated with expansion of the RPC Energy Assistance program.

Commodities ▼1.8%
The decrease in commodities is attributed to reduced expenditure budgets for equipment less than $5,000 across multiple county departments.

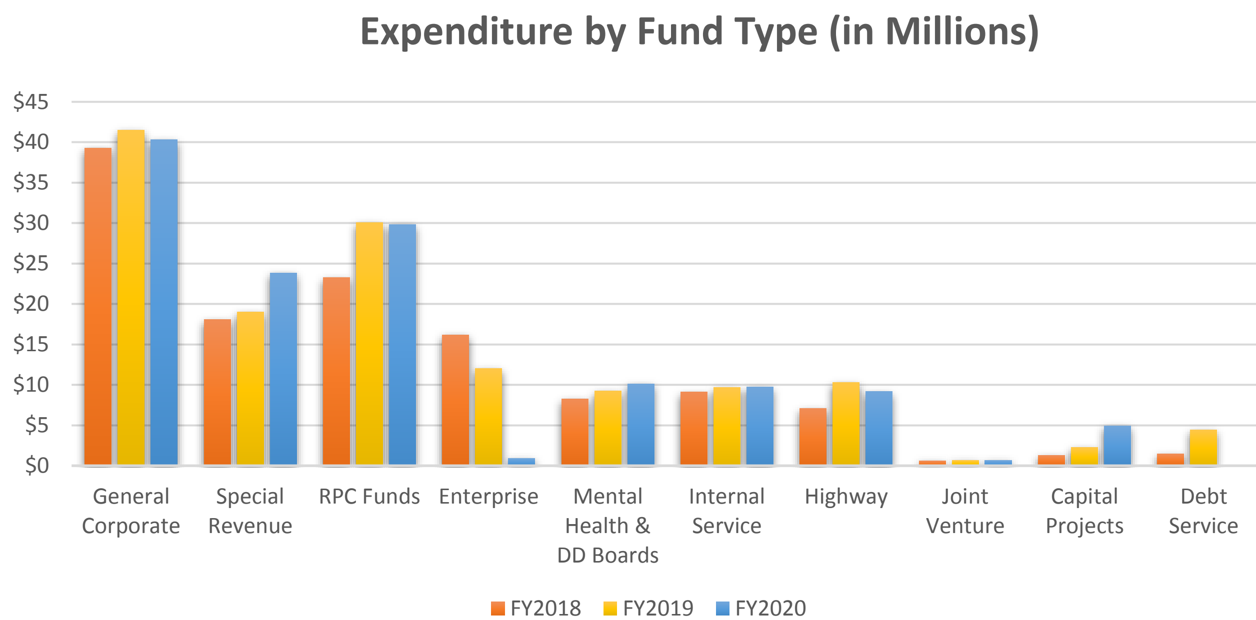
Capital ▲20.7%
The majority of the County's capital expenditures are for equipment, bridge, culvert and road improvements in the Highway funds. Much of the FY2020 increase is related to facility improvement funding within the Capital Asset Replacement Fund for projects scheduled in the County's Capital Facilities Plan. Additionally, the County Clerk's budget includes funding for replacing the County's election tabulators.

Interfund Expenditure ▲5%
The budget increase for Interfund expenditure reflects a larger transfer from the General Fund to the Capital Asset Replacement Fund for the additional investment in facilities. A larger Interfund transfer from the Tort Immunity fund to the Self-Funded Insurance fund occurs in FY2020 as the former Nursing Home operating levy was reallocated for amounts owed by the Nursing Home. Within the budget is a $1 million transfer from the Head Start fund to the Economic Development fund to support infrastructure and facility enhancements for expanded/alternative early childhood center locations.

Debt ▼41.5%
With the defeasance and redemption of the Nursing Home bonds, the budget reflects a $1.8 million reduction in debt expenditure in FY2020.



Expenditure totals by fund for FY2018, projected FY2019, and budgeted FY2020 are shown in the chart below. The increase in Special Revenue funds in FY2020 is predominantly due to appropriating fund balance reserves for planned projects or purchases. Program expansion within RPC funds is demonstrated by increased expenditures in both fiscal year 2019 and 2020. The decrease in Enterprise fund expenditure in FY2020 is the result of the sale of the Nursing Home. There is no appropriation for debt service in FY2020 due to the defeasance of the Nursing Home bonds in 2019.



CHAMPAIGN COUNTY FY2020 SUMMARY OF REVENUE, EXPENDITURE AND FUND BALANCES

		Fund Balance 12/31/18	FY19 Projected Revenues	FY19 Projected Expenses	Projected Fund Balance 12/31/19	FY20 Budgeted Revenues	FY20 Budgeted Expenses	Budgeted Fund Balance 12/31/20	% Change (FY19 to FY20)
080	**General Corporate Fund**	**3,210,666**	44,739,034	41,489,464	**6,460,236**	40,783,194	40,302,522	**6,940,908**	7%
	Special Revenue								
075	Regional Planning Commission	**1,056,705**	15,456,447	15,406,521	**1,106,631**	16,438,104	16,430,242	**1,114,493**	1%
076	Tort Immunity	**-1,240,817**	2,417,666	2,189,510	**-1,012,661**	3,169,820	3,168,382	**-1,011,223**	0%
083	County Highway	**1,837,942**	3,343,365	3,158,171	**2,023,136**	3,415,318	3,331,873	**2,106,581**	4%
084	County Bridge	**2,125,500**	1,311,648	2,395,000	**1,042,148**	1,403,387	1,403,000	**1,042,535**	0%
085	County Motor Fuel Tax	**4,840,817**	3,987,660	4,731,872	**4,096,605**	4,537,346	4,076,551	**4,557,400**	11%
088	Illinois Municipal Retirement (IMRF)	**671,494**	3,801,234	3,338,489	**1,134,239**	4,116,721	4,111,721	**1,139,239**	0%
089	County Public Health	**502,844**	1,664,336	1,663,216	**503,964**	1,799,203	1,811,874	**491,293**	-3%
090	Mental Health	**3,353,633**	5,392,865	5,317,521	**3,428,977**	5,746,280	5,746,280	**3,428,977**	0%
091	Animal Control	**295,297**	602,841	638,156	**259,982**	628,728	677,891	**210,819**	-19%
092	Law Library	**106,509**	94,750	89,776	**111,483**	96,000	94,519	**112,964**	1%
093	Foreclosure Mediation	**46,215**	15,200	27,048	**34,367**	19,700	25,595	**28,472**	-17%
101	MHB/DDB CILA Facilities	**207,829**	374,006	467,060	**114,775**	76,000	76,000	**114,775**	0%
103	Highway Federal Aid Match	**445,492**	108,035	0	**553,527**	111,380	350,000	**314,907**	-43%
104	Head Start	**2,100,937**	11,515,288	11,341,781	**2,274,444**	12,224,300	13,211,803	**1,286,941**	-43%
106	Public Safety Sales Tax	**2,469,026**	4,939,000	4,892,809	**2,515,217**	4,950,625	4,994,625	**2,471,217**	-2%
107	Geographic Information System (GIS)	**310,290**	324,000	313,567	**320,723**	324,000	317,026	**327,697**	2%
108	Developmental Disability	**2,179,623**	4,054,649	3,958,324	**2,275,948**	4,373,905	4,373,905	**2,275,948**	0%
110	WIA Fund	**-262,567**	3,018,950	2,996,419	**-240,036**	2,705,350	2,566,319	**-101,005**	-58%
188	Social Security	**233,350**	3,126,887	2,693,228	**667,009**	2,880,868	2,877,868	**670,009**	0%
474	USDA Revolving Loan	**918,356**	7,500	40,000	**885,856**	15,500	42,000	**859,356**	-3%
475	Economic Development Loan	**7,487,769**	103,460	271,000	**7,320,229**	1,149,000	271,000	**8,198,229**	12%
610	Working Cash	**377,714**	10,200	10,200	**377,714**	10,000	10,000	**377,714**	0%
611	County Clerk Death Cert. Surcharge	**0**	12,000	12,000	**0**	12,000	12,000	**0**	
612	Sheriff Forfeitures	**130,071**	11,800	26,231	**115,640**	11,800	71,360	**56,080**	-52%
613	Court Automation	**121,785**	278,000	229,283	**170,502**	303,000	305,266	**168,236**	-1%
614	Recorder's Automation	**502,047**	181,000	239,711	**443,336**	180,000	236,206	**387,130**	-13%
615	Public Defender Automation	**0**	0	0	**0**	0	0	**0**	
617	Child Support Service	**108,099**	17,420	46,157	**79,362**	18,700	50,438	**47,624**	-40%

		Fund Balance 12/31/18	FY19 Projected Revenues	FY19 Projected Expenses	Projected Fund Balance 12/31/19	FY20 Budgeted Revenues	FY20 Budgeted Expenses	Budgeted Fund Balance 12/31/20	% Change (FY19 to FY20)
618	Probation Services	**1,480,906**	468,500	706,600	**1,242,806**	468,500	596,500	**1,114,806**	-10%
619	Tax Sale Automation	**34,230**	27,300	40,363	**21,167**	27,300	43,720	**4,747**	-78%
621	State's Attorney Drug Forfeitures	**20,280**	10,141	24,275	**6,146**	24,200	24,275	**6,071**	-1%
627	Property Tax Interest Fee	**100,600**	106,310	106,910	**100,000**	107,000	107,000	**100,000**	0%
628	Election Assistance/Access. Grant	**5,344**	92,571	81,056	**16,859**	118,000	118,000	**16,859**	0%
629	County Historical	**8,727**	150	0	**8,877**	125	0	**9,002**	1%
630	Circuit Clerk Operations & Admin.	**58,780**	171,330	218,683	**11,427**	243,784	254,711	**500**	-96%
632	Circuit Clerk e-Ticketing	**69,406**	22,007	20,000	**71,413**	23,000	50,000	**44,413**	-38%
633	State's Attorney Automation Fund	**4,364**	6,250	5,000	**5,614**	6,050	6,000	**5,664**	1%
658	Jail Commissary	**367,428**	62,700	45,743	**384,385**	66,900	300,000	**151,285**	-61%
659	County Jail Medical Costs	**3,258**	24,200	24,200	**3,258**	24,200	24,200	**3,258**	0%
670	County Clerk Automation	**141,610**	23,000	150,000	**14,610**	29,200	29,000	**14,810**	1%
671	Court Document Storage	**92,746**	276,653	274,301	**95,098**	302,000	309,603	**87,495**	-8%
675	Victim Advocacy Grant	**814**	40,000	38,583	**2,231**	40,000	39,929	**2,302**	3%
676	Solid Waste Management	**40,664**	27,604	34,929	**33,339**	30,328	38,417	**25,250**	-24%
679	Child Advocacy Center	**12,629**	344,473	317,309	**39,793**	323,185	322,187	**40,791**	3%
685	Drug Courts Program	**134,590**	81,741	73,974	**142,357**	81,884	76,869	**147,372**	4%
	Total Special Revenue	**33,502,336**	**67,955,137**	**68,654,976**	**32,802,497**	**72,632,691**	**72,984,155**	**32,451,033**	-1%
	Debt Service								
074	2003 Nursing Home Debt Service	**444,717**	3,995,282	4,440,000	**-1**	0	0	**-1**	0%
	Joint Venture								
850	GIS Consortium	**371,068**	674,194	660,152	**385,110**	646,479	658,981	**372,608**	-3%
	Capital Projects								
105	Capital Equipment Replacement	**1,834,100**	2,549,706	2,201,170	**2,182,636**	3,499,857	4,687,365	**995,128**	-54%
303	Court Complex Construction	**274,640**	4,000	47,823	**230,817**	1,000	231,817	**0**	-100%
	Proprietary/ Enterprise								
081	Nursing Home	**2,820,172**	11,605,029	12,046,136	**2,379,065**	610,000	930,176	**2,058,889**	-13%
	Proprietary/ Internal Services								
476	Self-Funded Insurance	**4,241,579**	2,747,875	3,467,614	**3,521,840**	3,922,771	2,770,635	**4,673,976**	33%
620	Health Insurance	**-64,274**	6,300,046	6,200,500	**35,272**	6,967,850	6,967,850	**35,272**	0%
	Revenue, Expenditure, & Fund Balance Summary	**46,635,004**	**140,570,303**	**139,207,835**	**47,997,472**	**129,063,842**	**129,533,501**	**47,527,813**	-1%

Fund Balance Changes

Funds with Fund Balance Change of >10% in FY2020	Reason for Change (Increase/Decrease)	Fund Balance Change (+/-)
County Motor Fuel Tax	This fund is primarily used for construction projects; therefore, the fund balance is built up to be later drawn on when larger construction projects are scheduled.	11%
Animal Control	Draw on fund balance for the replacement of a van.	-19%
Foreclosure Mediation	Draw on reserves that were retained for the purpose of operating the program in future fiscal years.	-17%
Highway Federal Aid Matching	The fund balance is leveraged for Federal Highway Administration Fund dollars for local road projects. In FY2020, the County will pay for a previously completed project upon receipt of an invoice from IDOT, thereby reducing the fund balance.	-43%
Head Start	The fund balance is expected to decrease due to expanded full day programming and associated operating costs.	-43%
WIA	The decline in fund balance is due to the timing of federal funds passed through to the state, non-recognition of prior year revenue, overlapping grant years, and the state's practice of withholding the first quarterly payment for adult and dislocated worker expenses. Full cost recovery will be realized at the end of each two-year formula grant term.	-58%
Economic Development Loan	This fund balance is expected to increase due to an inflow of working capital funds from the Early Childhood Fund to achieve expansion of program facilities through economic development loans. These loans will be reflected in the balance sheet account Long Term Loans Receivable.	+12%
Sheriff's Forfeitures	The decrease is the result of a transfer to the General Fund to assist with the replacement of body cameras.	-52%
Recorder Automation	Completing projects with revenues reserved in prior years.	-13%
Child Support Service	Fund expenditures exceed revenues. This fund will ultimately be unable to support the full-time position.	-40%
Tax Sale Automation	Expenditure budget is aggressively prepared but will not be spent unless revenue keeps pace.	-78%
Circuit Clerk Operations and Administration	The decline in fund balance is caused by flat revenues that do not keep pace with escalating personnel costs.	-96%
Circuit Clerk e-Ticketing	Reserves will be used for e-ticketing vendor services.	-38%
Capital Asset Replacement	Reserve revenue from prior fiscal years appropriated for scheduled replacements in FY2020.	-54%
Jail Commissary	Budgeting for expenditures authorized by state statute.	-61%
Solid Waste Management	Current revenues and fund balance are used for recycling and solid waste management events acknowledging that the fund balance will eventually be completed spent.	-24%
Court Complex Construction	Appropriation of project funds for Courthouse related projects. All funds are expected to be depleted by the end of FY2020 and the fund to be closed.	-100%
Nursing Home	Appropriation to expend cash reserves following the sale of the Home in 2019.	-13%
Self-Funded Insurance	Fund Balance increase is the result of reallocating the former Nursing Home tax levy to the Liability levy, to then be transferred to this fund to partially reimburse the fund for outstanding amounts owed by the Home.	33%

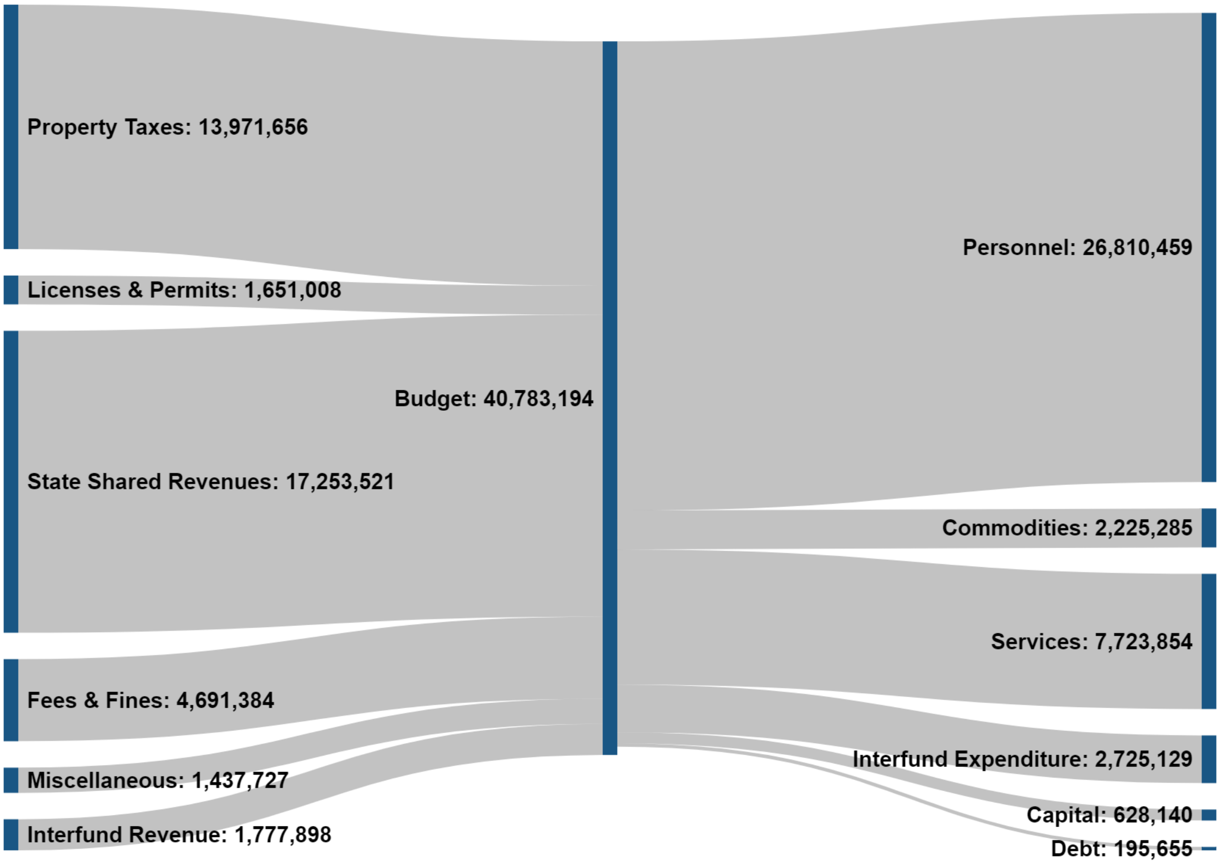
SUMMARY OF BUDGETED PERSONNEL

Fund #	Fund Title	FY2018 # FTE	FY2019 # FTE	FY2020 # FTE	# FTE Change
75	Regional Planning Commission	61.3	72.5	103.8	31.3
80	General Corporate	419.2	420.2	420.2	-
81	Nursing Home	190.8	-	-	-
83	County Highway	20.0	20.0	20.0	-
85	County Motor Fuel Tax	1.0	1.0	1.0	-
90	Mental Health	6.0	6.0	6.0	-
91	Animal Control	8.0	8.0	8.0	-
92	Law Library	0.5	0.5	0.5	-
104	Head Start Fund	125.7	135.8	183.6	47.8
110	Workforce Development Fund	40.8	69.0	64.7	(4.3)
613	Court Automation	-	-	-	-
614	Recorder Automation	2.5	2.5	2.5	-
617	Child Support	1.0	1.0	1.0	-
630	CC Operation & Administration	2.0	2.0	2.0	-
671	Court Document Storage	3.0	3.0	3.0	-
675	Victim Advocacy Grant	1.0	1.0	1.0	-
679	Children's Advocacy Center	3.8	3.8	3.8	-
685	Specialty Court	1.0	1.0	1.0	-
850	GIS Consortium Fund	6.0	6.0	6.0	-
	TOTAL ALL FUNDS	**893.6**	**753.3**	**828.1**	**74.8**

Personnel Changes

The FTE changes in the Regional Planning Commission, Head Start, and Workforce Development Funds are due to grant initiatives within departments in those funds.

GENERAL CORPORATE FUND BUDGET SUMMARY
Fund 080-000



FY2020 General Fund Budget

Revenue	**$40,783,194**
Expenditure	**$40,308,522**

Budgeted revenue includes $474,000 in property tax revenue the County is uncertain whether it will receive in FY2020. The property tax levy was prepared in order to capture new growth revenue in the event the OSF and Carle properties are assessed as non-exempt in the upcoming levy year. The Board of Review will make the initial determination as to whether this happens, based upon the submissions of each hospital and the state of the law at the time the Board of Review acts. If the EAV associated with the hospital properties is included in the extension and the properties are treated as non-exempt, the Property Tax Extension Limitation Law (PTELL) will not prevent the County from capturing new revenue associated with them.

The FY2020 budget is a balanced budget per Champaign County's Financial Policies. If additional property tax revenue is not collected, the budget surplus is $726. The County's Financial Policies establish a minimum fund balance recommendation for the General Fund at 45-days or 12.5% of operating expenditures, with a fund balance target of two months or 16.7% of operating expenditures. The anticipated fund balance at the end of FY2020 is projected at $6.93 million or 17.2% based on receipt of additional property tax revenue. Without the