DEBT MANAGEMENT SUMMARY

The County has issued debt over the last two decades primarily for the rebuilding of its facility infrastructure. Issuance of debt is managed in compliance with the County's Debt Management Policy as documented in the Financial Policies section of the Budget document.

Debt Rating

The County has maintained its Aa2 bond rating since 2007. Moody's Investor Service affirmed the Aa2 rating in May 2019.

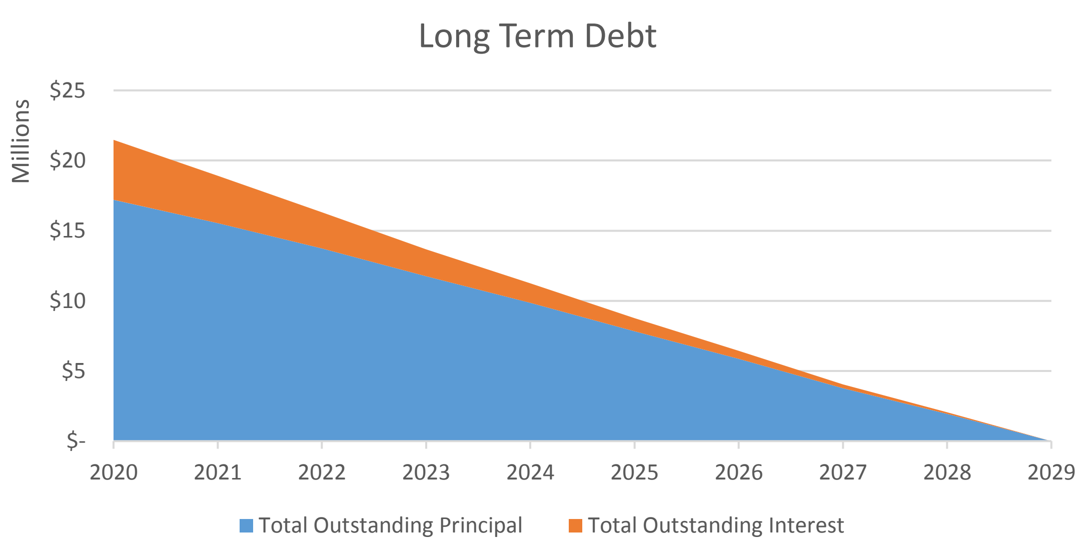
Recent Activity

In the past three fiscal years, the County made final payments on the following issues:

FY2017	2000B Courthouse Facility bonds
FY2018	2005A Refunded 2003 Nursing Home Construction bonds
	2005B Refunded 1999 Courthouse and JDC Facility bonds
FY2019	2011 Refunded 2003 Nursing Home Construction bonds
	2015 Refunded 2006A Nursing Home Construction bonds

On April 1, 2019, the Champaign County Nursing Home was sold to Extended Care Clinical, LLC and Altitude Health Services, Inc. The County used sale proceeds to defease (2011 Issue) and redeem (2015 Issue) the outstanding bonds issued for construction of the Home. The total amount required for defeasance and redemption including fees was $6.29 million.

The following chart reflects the County's outstanding principal and interest in fiscal years 2020 through 2028.



Outstanding Debt as of December 31, 2020

The County issued its debt as general obligation bonds to achieve the lowest possible interest rates. However, all of the debt is repaid with dedicated revenues rather than property taxes.

The bonds for the Courthouse and Juvenile Detention Center projects are repaid with the County's ¼% Public Safety Sales Tax. The Art Bartell facility completed in 2011 is backed by the County's general sales tax revenues.

Payable from Public Safety Sales Tax Alternate Revenue

Issued in 1999 for the construction and remodeling of the Champaign County Court Facility and for the construction of the Juvenile Detention Center issued for $23.8 million. Outstanding principal is $2.695 million.

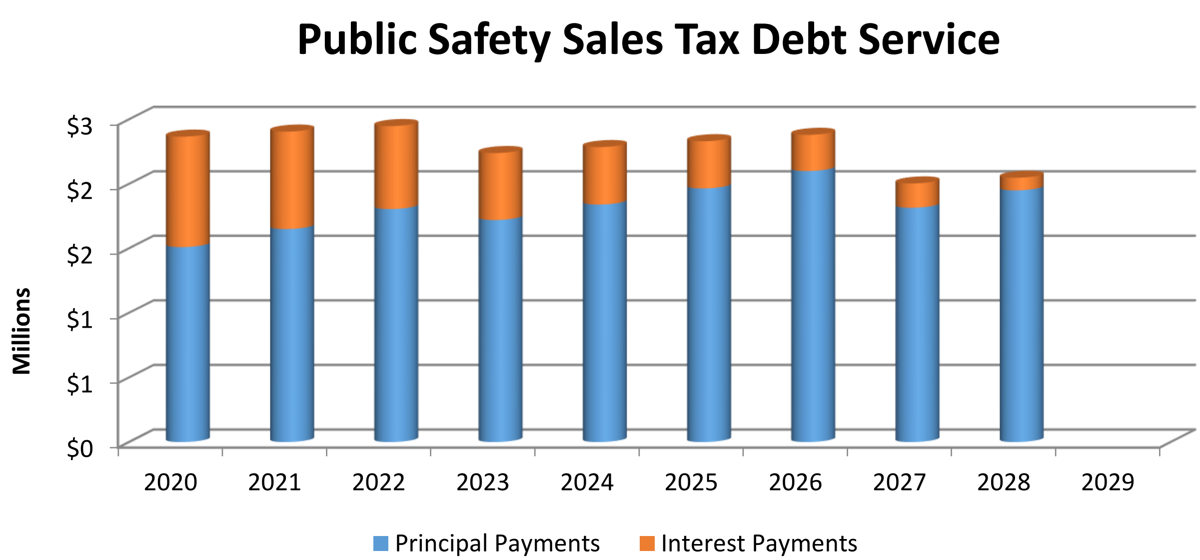
- Refunded for $9.795 million in 2014 for the 2005 refunding of the 1999 bond issue. Outstanding principal is $9.795 million.

Issued in 2007 for the Courthouse Exterior Renovation and Clock and Bell Tower Restoration project for $5.955 million. Outstanding principal is $0.

- Refunded for $3.775 million in 2016 for the 2007 issue. Outstanding principal is $2.355 million.

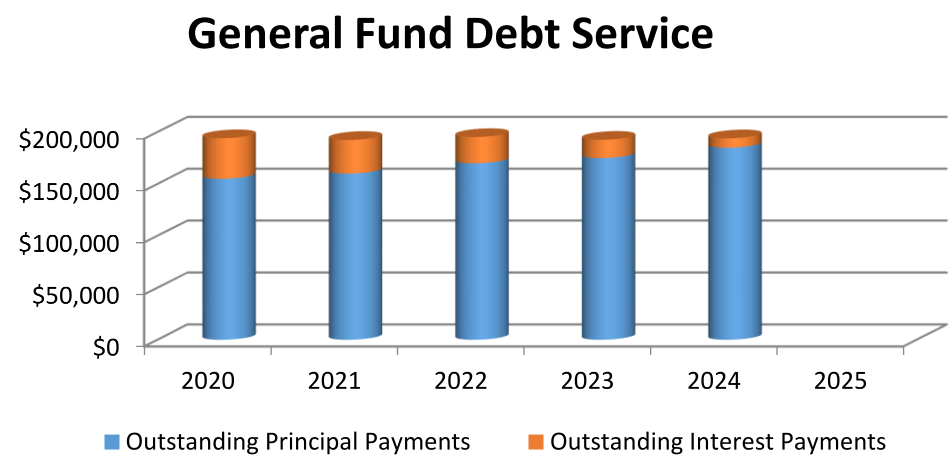
Issue – Public Safety Sales Tax	Amount of issue/refunding (in millions)	Outstanding Principal as of 1/1/2021 (in millions)
1999 Issue	$23.8	$2.695
2014 Refunded 2005 Issue	$9.795	$9.795
2016 Refunded 2007 Issue	$3.775	$2.355
Total Outstanding Principal		**$14.845**

The following chart reflects the County's outstanding principal and interest for Public Safety Sales Tax debt service in fiscal years 2020 through 2028.



Payable from General Sales Tax Alternate Revenue

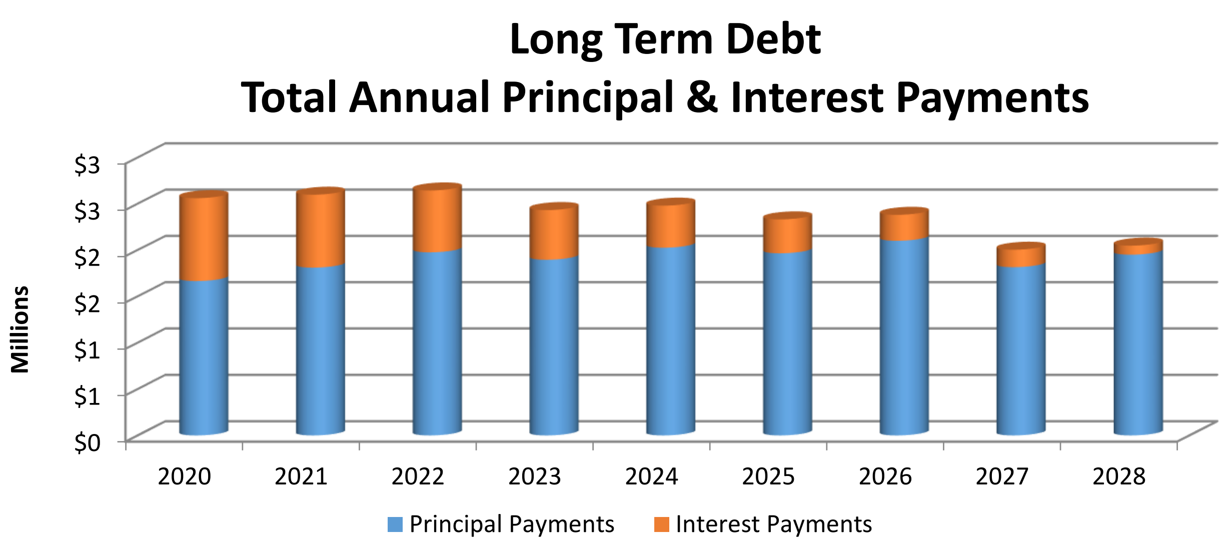
A debt certificate was issued in 2011 for the 202 Art Bartell Facility housing the Coroner, Physical Plant, and County Clerk Election Storage for $1.995 million. Outstanding principal at the end of FY2020 is $690,000. The County plans to refund the issue on January 1, 2021, which is expected to result in approximately $48,000 in savings over the life of the respective issue.



<u>Debt Financing Plans</u>

At this time, the County does not have a documented plan for issuing additional debt. Although discussions of consolidating the dilapidated downtown Sheriff's Office and Correctional Center with the Satellite Correctional Center have been ongoing. The deferred maintenance backlog is estimated to be $9 million over the next 5-25 years. Additionally, the facilities are not ADA compliant. At the October 7, 2019 Facility Committee meeting, the committee endorsed the 2019 Reifsteck Reid Jail Consolidation Plan, and requested the County Board discuss, evaluate, and approve the Plan and work conjointly with the Finance Committee to identify funding. The Plan will require issuance of debt.

The following graph shows the County's total current outstanding debt through 2028, when the County's debt service payments are scheduled to end unless new debt is issued.



Capital Lease

The County entered into a 48-month Capital Lease for replacement, software and maintenance of the County AS/400. The total lease including financing is $141,728.00. The term of the lease is November 2016 – October 2020, and the monthly lease payments are $3,065.17. Lease payments will be made from the following budgets: Probation (November 2016 - October 2017), IT Capital (November and December 2017), Public Safety Sales Tax (2018), and Court Automation (2019 – October 2020).

Promissory Note

On February 1, 2019, the County issued a Taxable General Obligation Promissory Note, Series 2019 in the amount of $1,980,400. At the end of FY2018, the General Fund transferred $1.98 million to the Nursing Home Fund to allow for payment of its outstanding accounts payable prior to the planned sale of the Home. In order to ensure adequate cash flow for the General Fund, the County issued the Promissory Note with planned principal payments due in the amount of $990,200 on February 1, 2020 and 2021.

Nursing Home sale proceeds were transferred to the General Fund and used to prepay the February 1, 2020 principal plus accrued interest on September 30, 2019. The County plans to prepay the remaining principal and accrued interest in full prior to the end of FY2019; however, will make that determination based on the available cash balance of the Home after the County fulfills its refund and public aid pending obligations.

FY2020 Debt Service Payments

Payable from Public Safety Sales Tax	**Principal**	**Interest**	**Total**
Series 1999	$1,140,000	$316,388	$1,456,388
Series 2014	$0	$489,750	$489,750
Series 2016	$370,000	$50,072	$420,072
Total	**$1,510,000**	**$856,210**	**$2,366,210**

Payable from General Sales Tax Alternate Revenue	**Principal**	**Interest**	**Total**
Series 2010A	$155,000	$39,155	$194,155

Debt Limitations

Pursuant to 55 ILCS 5/5-1012, the County's debt limit is 5.75% of Assessed Valuation. The real estate year 2019 gross equalized assessed valuation for Champaign County is estimated to be $4,371,725,295. By the statutory definition, the County's debt limit is $251,374,204. The expected County debt applicable to the debt limit at the beginning of FY2020 is:

Debt	**Amount**
General Obligation Bonds	$16,355,000
Debt Certificate	$845,000
Capital Leases	$30,382
Promissory Note	$990,200
Total Debt	$18,220,582
Total Subject to debt limit	**$18,190,200**

The legal debt margin is $233,184,004 as of January 1, 2020.

NURSING HOME DEBT SERVICE
Fund 074-010

This fund was for the repayment of $19,925,000 in general obligation bonds issued in FY2003 for the purpose of financing the current Champaign County Nursing Home. In FY2011, the remainder of the original 2003 bonds were refunded to achieve lower interest rates.

BUDGET HIGHLIGHTS

The sale of the Nursing Home on April 1, 2019, resulted in the defeasance of the bonds on April 30, 2019, and abatement of the levies in the bond ordinances of principal totaling $4.255 million. A defeasance escrow was established to make the debt service payments until the earliest call date, July 1, 2021, at which time the bonds will be redeemed.

FINANCIAL

		Fund 074 Dept 010	2018 Actual	2019 Original	2019 Projected	2020 Budget
311	33	CURR PROP TX-NURS HM BOND	$1,429,800	$1,537,200	$0	$0
313	33	RE BACKTAX-NURS HOME BOND	$153	$0	$0	$0
314	10	MOBILE HOME TAX	$1,212	$0	$0	$0
315	10	PAYMENT IN LIEU OF TAXES	$1,056	$0	$0	$0
		PROPERTY TAXES	$1,432,221	$1,537,200	$0	$0
361	10	INVESTMENT INTEREST	$15,096	$0	$1,298	$0
		MISCELLANEOUS	$15,096	$0	$1,298	$0
371	81	FROM NURSING HOME FND 081	$0	$0	$3,993,984	$0
		INTERFUND REVENUE	$0	$0	$3,993,984	$0
		REVENUE TOTALS	**$1,447,317**	**$1,537,200**	**$3,995,282**	**$0**
533	7	PROFESSIONAL SERVICES	$0	$0	$23,283	$0
		SERVICES	$0	$0	$23,283	$0
581	1	GEN OBLIG BOND PRINCIPAL	$1,205,000	$1,365,000	$4,255,000	$0
582	2	INT &FEES-GEN OBLIG BONDS	$234,254	$172,200	$161,717	$0
		DEBT	$1,439,254	$1,537,200	$4,416,717	$0
		EXPENDITURE TOTALS	**$1,439,254**	**$1,537,200**	**$4,440,000**	**$0**

FUND BALANCE

FY2018 Actual	FY2019 Projected	FY2020 Budgeted
$444,718.13	$0.00	$0.00

GENERAL CORPORATE FUND DEBT SERVICE
General Fund 080-013

This budget was for the repayment of $4,000,000 in general obligation bonds (general sales tax alternate revenue source) issued in FY2006 for the purpose of financing additional costs of the Nursing Home Construction Project. The county refunded the 2006A Nursing Home Construction Bonds in 2015.

BUDGET HIGHLIGHTS

The sale of the Nursing Home on April 1, 2019, resulted in the redemption of the bonds on April 30, 2019, which relieves the General Fund of $282,000 in annual debt service payments. A Promissory Note was issued in FY2019, to restore funds transferred from the General Fund to the Nursing Home fund at the end of FY2018 in order to pay the outstanding accounts payable obligations of the home. The County plans to transfer funds back to the General Fund prior to the end of FY2019 from Nursing Home sale proceeds, allowing the General Fund to repay the Note.

FINANCIAL

		Fund 080 Dept 013	2018 Actual	2019 Original	2019 Projected	2020 Budget
335	40	1% SALES TAX (UNINCORP.)	$310,228	$282,270	$0	$0
		FEDERAL, STATE & LOCAL SHARED REVENUE	$310,228	$282,270	$0	$0
371	81	FROM NURSING HOME FND 081	$0	$0	$1,849,726	$0
383	16	PROCEEDS-PROMISSORY NOTE	$0	$0	$1,980,400	$0
		INTERFUND REVENUE	$0	$0	$3,830,126	$0
		REVENUE TOTALS	**$310,228**	**$282,270**	**$3,830,126**	**$0**
533	3	ATTORNEY/LEGAL SERVICES	$0	$0	$7,500	$0
533	7	PROFESSIONAL SERVICES	$0	$0	$19,842	$0
		SERVICES	$0	$0	$27,342	$0
581	1	GEN OBLIG BOND PRINCIPAL	$240,000	$245,000	$1,815,000	$0
581	8	PROMISSORY NOTE PRIN PMTS	$0	$0	$1,980,400	$0
582	2	INT &FEES-GEN OBLIG BONDS	$40,198	$37,270	$13,976	$0
582	8	INTEREST-PROMISSORY NOTE	$0	$0	$62,000	$0
		DEBT	$280,198	$282,270	$3,871,376	$0
		EXPENDITURE TOTALS	**$280,198**	**$282,270**	**$3,898,718**	**$0**

PUBLIC SAFETY SALES TAX DEBT SERVICE
Fund 106-013

The sales tax revenue required to be set aside for repayment of the $28,797,290 in bonds issued for the construction/remodeling of the Courthouse and construction of the Juvenile Detention Center, and the $5,955,000 in bonds issued for the Courthouse exterior masonry renovation and Clock and Bell Tower restoration projects are deposited in this budget. The corresponding annual bond payments are budgeted as expenditure in this budget.

BUDGET HIGHLIGHTS

The Budget reflects one annual principal payment and two semi-annual interest payments on the bonds that have been issued for the afore-mentioned projects. The 2005B bonds matured in FY2018; however, there was no relief in debt service payments due to ensuing principal payments on the 1999 bonds in FY2019.

In FY2019, the County received $44,000, which was pledged in 2008 by Jack C. Richmond and Marjorie Laird Richmond for installation of the gargoyles as part of the Clock and Bell Tower Restoration Project (accepted by County Resolution No. 6493). The funds were deposited in the Public Safety Sales Tax Fund in FY2019 and will be used to defray the debt service payments for the Refunded 2016 (2007A) Courthouse Exterior Renovation & Clock Tower Restoration Bond Issue in FY2020.

The County anticipates the future receipt of $400,000, which was pledged in 2006 by Jack C. Richmond and Marjorie Laird Richmond for the restoration of the clock and bell tower (accepted by County Resolution No. 5396). Upon receipt, the funds will be deposited in the Public Safety Sales Tax Fund to defray the debt services payments.

FINANCIAL

		Fund 106 Dept 013	**2018 Actual**	**2019 Original**	**2019 Projected**	**2020 Budget**
318	9	PUB SAFETY 1/4% SALES TAX	$2,414,617	$2,321,562	$2,321,562	$2,322,210
		PROPERTY TAXES	$2,414,617	$2,321,562	$2,321,562	$2,322,210
363	50	RESTRICTED DONATIONS	$0	$0	$44,000	$0
		MISCELLANEOUS	$0	$0	$44,000	$0
		REVENUE TOTALS	**$2,414,617**	**$2,321,562**	**$2,365,562**	**$2,322,210**
581	1	GEN OBLIG BOND PRINCIPAL	$1,305,000	$1,375,000	$1,375,000	$1,510,000
582	2	INT &FEES-GEN OBLIG BONDS	$1,003,435	$946,562	$946,562	$856,210
		DEBT	$2,308,435	$2,321,562	$2,321,562	$2,366,210
		EXPENDITURE TOTALS	**$2,308,435**	**$2,321,562**	**$2,321,562**	**$2,366,210**

DESCRIPTION

The County sold $23.8 million in General Obligation – Public Safety Sales Tax Alternate Revenue Source Bonds in June 1999 for the purpose of constructing a new Juvenile Detention Center, and for the construction of an addition and remodel of the Champaign County Courthouse.

In 2014, the County approved the advance refunding of $9,795,000 - of the 2005B bonds due in 2023-2028 to achieve savings from lower interest rates.

In 2016, the County refunded the 2007A General Obligation – Public Safety Sales Tax Alternate Revenue Source Bonds originally sold for $5,955,000 for the exterior renovation of the original Courthouse and the restoration of the Courthouse Clock and Bell Tower. The series 2016 refunded bonds, $3,775,000, are due in fiscal years 2017-2026.

The debt service schedules for the bonds are as follows:

Bond Issue 1999 – Courthouse and Juvenile Detention Center Facility Bonds

Maturity Date	Principal	Interest Rate	Original Yield to Maturity
1/1/2021	$1,140,000	8.25%	5.40%
1/1/2022	$1,275,000	8.25%	5.41%
1/1/2023	$1,420,000	8.25%	5.42%
Total	**$3,835,000**		

Debt Service Payments

Fiscal Year	Principal	Interest	Total
FY 2020	$1,140,000	$316,388	$1,456,388
FY 2021	$1,275,000	$222,338	$1,497,338
FY 2022	$1,420,000	$117,150	$1,537,150
TOTAL	**$3,835,000**	**$655,875**	**$4,490,875**

Bond Issue 2016 – Refunding 2007A Courthouse Exterior Renovation & Clock Tower Restoration (Private Placement)

Maturity Date	Principal	Interest Rate
1/1/2021	$370,000	1.84%
1/1/2022	$375,000	1.84%
1/1/2023	$385,000	1.84%
1/1/2024	$390,000	1.84%
1/1/2025	$410,000	1.84%
1/1/2026	$400,000	1.84%
1/1/2027	$410,000	1.84%
Total	**$2,725,000**	

Debt Service Payments

Fiscal Year	Principal	Interest	Total
FY 2020	$370,000	$50,072	$420,072
FY 2021	$375,000	$43,273	$418,273
FY 2022	$385,000	$36,383	$421,383
FY 2023	$390,000	$29,308	$419,308
FY 2024	$410,000	$22,142	$417,142
FY 2025	$400,000	$14,884	$414,884
FY 2026	$410,000	$7,534	$417,534
TOTAL	**$2,725,000**	**$203,595**	**$2,928,595**

Bond Issue 2014 – Refunding 2005B Courthouse & Juvenile Detention Center Facility Bonds

Maturity Date	Principal	Interest Rate	Original Yield to Maturity
1/1/2024	$1,330,000	5.00%	2.40%
1/1/2025	$1,445,000	5.00%	2.51%
1/1/2026	$1,565,000	5.00%	2.60%
1/1/2027	$1,690,000	5.00%	2.72%
1/1/2028	$1,815,000	5.00%	2.84%
1/1/2029	$1,950,000	5.00%	2.90%
Total	**$9,795,000**		

Debt Service Payments

Fiscal Year	Principal	Interest	Total
FY 2020	$0	$489,750	$489,750
FY 2021	$0	$489,750	$489,750
FY 2022	$0	$489,750	$489,750
FY 2023	$1,330,000	$489,750	$1,819,750
FY 2024	$1,445,000	$423,250	$1,868,250
FY 2025	$1,565,000	$351,000	$1,916,000
FY 2026	$1,690,000	$272,750	$1,962,750
FY 2027	$1,815,000	$188,250	$2,003,250
FY 2028	$1,950,000	$97,500	$2,047,500
TOTAL	**$9,795,000**	**$3,291,750**	**$13,086,750**

FY2020

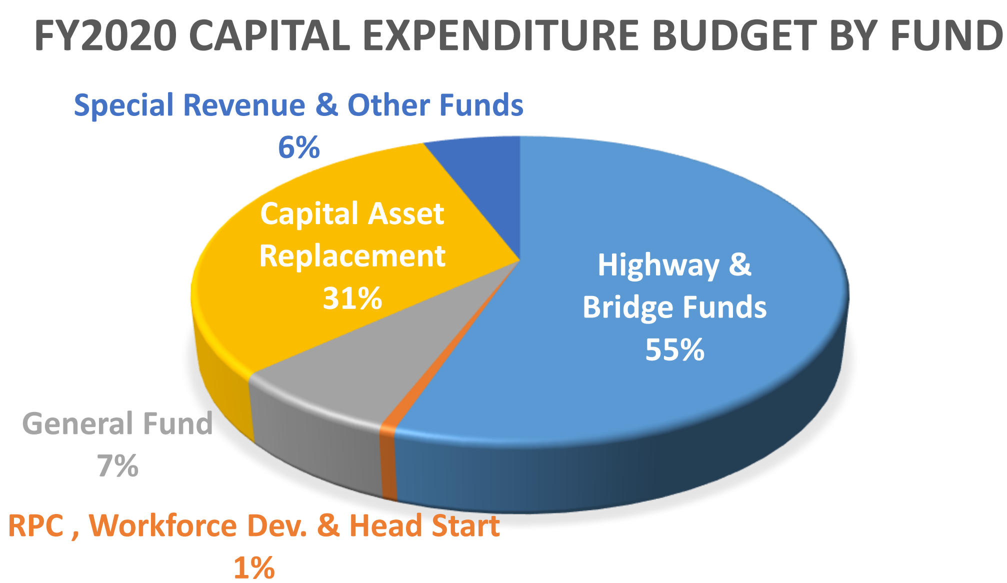
Total Principal	$1,510,000
Total Interest	$ 856,210
Total Debt Service	$2,366,210

CAPITAL PURCHASES AND PROJECTS SUMMARY

OVERVIEW

The County's FY2020 capital budget of $8.65 million includes nineteen funds with capital equipment, replacement, or improvement projects and/or purchases. An overview of the FY2020 Champaign County Capital Expenditures Budget, as distributed among the County's funds is as follows:

Capital Budget by Funds	FY2020
RPC, Workforce Development & Head Start	$58,000
General Fund	$628,140
Highway & Bridge Funds	$4,774,000
Capital Asset Replacement Fund (CARF)	$2,686,556
Special Revenue & Other Funds	$499,417
TOTAL	**$8,646,113**



Through the County's accounting system, established by the County Auditor, all purchases over $5,000 are classified as capital expenditures. Therefore, purchases for technology, equipment, and vehicles – which are recurring expenses, are classified as part of the capital budget. This type of capital expenditure can be found in many of the special revenue fund budgets, the Capital Asset Replacement Fund, and the General Corporate Fund budgets.

Non-recurring capital expenditures are customarily tied to major capital projects, and are typically budgeted in the construction project budgets and/or highway funds. In FY2020, 55% of the total capital budget is in the Motor Fuel Tax, Highway, and Bridge Funds equaling $4.77 million. These are scheduled bridge and road construction projects and replacement of capital equipment in the Highway Funds. Although there are new and different bridge and road projects each year, the Motor Fuel Tax and Bridge Funds budgets for capital projects remain at fairly constant levels.

IMPACT OF CAPITAL EXPENDITURES ON THE OPERATING BUDGET

General Corporate Fund

Predominantly, the County administers its capital improvement program through funds separate from the General Corporate Fund; therefore, most non-recurring capital project costs are segregated from the operating budget. One exception to this is the purchase of squad cars for the Sheriff's Office. The General Corporate Fund goal is to include $230,000 annually for the purchase of new squad cars. This enables the Sheriff to turn over his entire fleet every five years. In fiscal years 2017 through 2020, the appropriation for squad car replacement was $145,000 due to financial constraints. There was no appropriation for squad car replacement in FY2016 due to budget cuts. Unspent appropriations from other lines within the Sheriff's budget has been used to make additional squad car purchases above and beyond the original appropriation in some fiscal years when the budget allows.

The County Clerk's Operating budget for FY2020 includes $483,140 for the purchase of election/voter registration equipment. The majority of the County's current tabulators are an older version for which production and the software operating system has been discontinued. There is also no vendor to repair the machines. This equipment purchase did put pressure of the General Fund budget in FY2020.

The level of funding required in the Capital Asset Replacement Fund can impact the General Fund, the County's main operating budget, as it is the predominant funding source for the CARF. For this reason, with the exception of FY2019, the CARF has not been fully funded for many years as there is insufficient revenue within the General Fund to both balance the General Fund budget and fully fund the CARF.

Capital Asset Replacement Fund

Capital expenditures within the Capital Asset Replacement fund comprise 31% of the FY2020 budget. Non-recurring expenditures budgeted within this fund for facility maintenance placed a greater demand on the current operating budget due to the significant increase in facilities maintenance. Per the County's Facilities Capital Plan, the level of investment in County facilities increases by $1 million in FY2020 and is essentially sustained at the $2+ million level until FY2029. Funding for the Capital Asset Replacement Fund predominantly comes from the General Fund and Public Safety Sales Tax Funds. In FY2020, the County was able to balance the budget despite the increased level of capital expenditures partly as a result of increased revenues; however, maintaining the level of funding required by the capital plan in future fiscal years could be challenging as operating expenditures increase, or if revenue streams decrease.

FY2020 facility improvements scheduled per the 10-Year Capital Plan are as follows:

Facility	**Project**
Brookens	Replace Pod 100 roof
Brookens	Replace POD 100 13 AHU; install digital controls
METCAD	Replace one AHU in west basement: install digital controls
METCAD	Replace 3 AHU in east basement; install digital controls
METCAD	Replace ballasted roof with white EPDM Rubber
METCAD	Repoint exterior masonry and replace all sealants
Satellite Jail	Replace 4 condensing units with chillers; replace coils at 4 AHU's
Satellite Jail	Replace original boilers (2)
Satellite Jail	Replace 4-AHU's

A copy of the County Facilities 10-Year Capital Plan is included near the end of the FY2020 Budget document. The plan prioritizes building envelopes, mechanicals, mechanical controls, business continuation/emergency preparedness, parking lot and sidewalk maintenance. It does not address interior maintenance needs such as paint and carpet replacement. The plan also does not include the Sheriff's Office or downtown Correctional Center. In 2019, the County Facilities Committee has resumed discussions regarding a plan for the dilapidated facilities, which are also not ADA compliant. The FY2020 budget includes $227,613 for preliminary planning costs related to the potential relocation of the Sheriff's Office and downtown Correctional Center.

Highway Funds

As previously stated, over 50% of the capital expenditures in the FY2020 budget are for non-recurring capital expenditures within the highway funds. Major funding sources for highway projects include property tax levies and Motor Fuel Taxes (MFT). In FY2020 a 68% increase in MFT allocations is anticipated due to an increase in motor fuel taxes. Specific projects scheduled include resurfacing of County Road 32 through the town of Gifford, repair and/or replacement of nine bridges, and eight to ten smaller county and township projects. Capital expenditures are not expected to have any impact on the entity's current and future operating budgets; although the non-financial impact of the investment in roads, bridges and guardrails will improve public transportation and safety.

CAPITAL PURCHASES PROJECTS FUNDS

This section describes the source and amount for each fund which includes capital projects/purchases in the FY2020 budget. Purchases for these funds are subject to the County's Purchasing Policy and/or to state law regarding purchases by governmental entities. The County's accounting system establishes all purchases with an initial cost of $5,000 or more be paid for from capital expenditure line items, which means that a substantial amount of the budgeted capital within the funds that include operations are for purchase and replacement of technology, furnishings and other special equipment needs.

Fund	FY2020 Budget for Capital Projects	Funding Sources and Uses
General Fund	$628,140	The General Corporate Fund receives revenues from property taxes, sales taxes, state shared revenues, fees, fines, intergovernmental revenue, and inter-fund transfers. The FY2020 budget for capital includes $145,000 for the purchase of squad cars for the Sheriff's Office, and $483,140 for the purchase of election/voter registration equipment.
Capital Asset Replacement	$2.7 million	Created through funds transferred from the General Corporate, Public Safety Sales Tax, and special revenue funds to establish a reserve for the current and future replacement of technology, equipment and facilities. The FY2020 budget includes $2.4 million in appropriation for facilities projects per the County Facilities 10-Year Capital Plan requiring an increased investment of $1 million over FY2019.
County Highway	$559,000	Property tax revenue source fund for building and maintaining county highways and purchasing highway equipment.
County Bridge	$1.165 million	Property tax revenue source fund for building and maintaining county bridges and culverts.
County Motor Fuel Tax	$2.7 million	State shared revenue from motor fuel taxes for

Fund	FY2020 Budget for Capital Projects	Funding Sources and Uses
		construction and maintenance of county highways.
Highway Federal Aid Matching	$350,000	Property tax revenue source fund for leveraging Federal funds for local road projects.
Probation Services	$35,000	Fee revenue used to fund a variety of programs, services and operational expenses for clients, the Court Services department and Champaign County.
Treasurer Automation	$5,000	Fee generated on parcels sold at the annual tax sale, and on non-homeowner requests for duplicate bills.
Recorder Automation	$59,600	Fee for automating records in the Recorder's Office.
Jail Commissary	$45,000	The Jail Commissary Fund is comprised of revenue from detainee utilization of the commissary, donations and gifts, and investment interest earnings to be used for the benefit of detainees.
Courts Construction Fund	$231,817	No current revenue source. Upon depletion of the remaining balance, the fund will be closed.
County Clerk Elections Assistant Grant	$30,000	Federal Help America Vote Act (HAVA) and state Board of Elections (ISBE) Grant funding for election equipment, software, and allowable expenditures.
Circuit Clerk E-Citations	$20,000	Fee to be used to defray expenses related to the establishment and maintenance of electronic citations – the process of transmitting citations and law enforcement data via electronic means to the circuit court clerk.
GIS Consortium	$9,000	Intergovernmental joint venture, funded through membership fees and services fees.
Animal Control	$48,000	Fee revenue and charges to the cities and village through Intergovernmental Agreements for animal impound and control services.
Head Start	$43,000	Federally funded education and development program for low-income pre-school children and their families.
Workforce Development	$5,000	State funded grant program for job search, career development, educational assistance and business services in four counties.
Regional Planning Comm.	$10,000	The fund includes federal and state grants for economic development, community services, senior services, transportation engineering and police training, plus local contracts for planning and other technical assistance.
Mental Health and Developmental Disabilities Boards CILA Facilities	$16,000	Funding is a transfer from the Developmental Disabilities Board, rent from tenants, and interest income for maintenance of the CILA facilities.

SUMMARY

The total of all capital purchases budgeted in the FY2020 Champaign County Budget is $8.65 million, which is 6.7% of the total FY2020 budget.

COURTS CONSTRUCTION FUND
Fund 303-010

This Fund was created in FY1999 as the capital projects fund for the construction and remodeling of the Champaign County Courthouse and Courthouse Addition.

BUDGET HIGHLIGHTS

In FY2019, the parking lot pay station was replaced and power protection and backup was installed for sound equipment in the courtrooms. Design and documentation for video security system electronic lock replacement is also planned.

In FY2020, issuance of an RFP for video security electronic lock replacement and video surveillance cameras and equipment is planned for the Courthouse and Courthouse Addition. If all funds are expended, the fund balance at the end of FY2020 will be $0.

FINANCIAL

		Fund 303 Dept 010	2018 Actual	2019 Original	2019 Projected	2020 Budget
361	10	INVESTMENT INTEREST	$3,689	$2,000	$4,000	$1,000
		MISCELLANEOUS	$3,689	$2,000	$4,000	$1,000
		REVENUE TOTALS	**$3,689**	**$2,000**	**$4,000**	**$1,000**
533	2	ARCHITECT SERVICES	$170	$0	$0	$0
533	42	EQUIPMENT MAINTENANCE	$0	$0	$620	$0
534	25	COURT FACILITY REPR-MAINT	$16,745	$220,000	$6,153	$0
		SERVICES	$16,915	$220,000	$6,773	$0
544	32	OTHER EQUIPMENT	$0	$0	$41,050	$231,817
		CAPITAL	$0	$0	$41,050	$231,817
		EXPENDITURE TOTALS	**$16,915**	**$220,000**	**$47,823**	**$231,817**

FUND BALANCE

FY2018 Actual	FY2019 Projected	FY2020 Budgeted
$287,866	$230,817	$0

A fund balance in a construction fund simply reflects funds that remain available for the purpose of construction and remodeling at the Courthouse and Courthouse Addition. The anticipated change in fund balance at the end of each fiscal year is attributable to spending these project funds on appropriate Courthouse related projects. Eventually, the funds will be depleted and the fund will be closed.