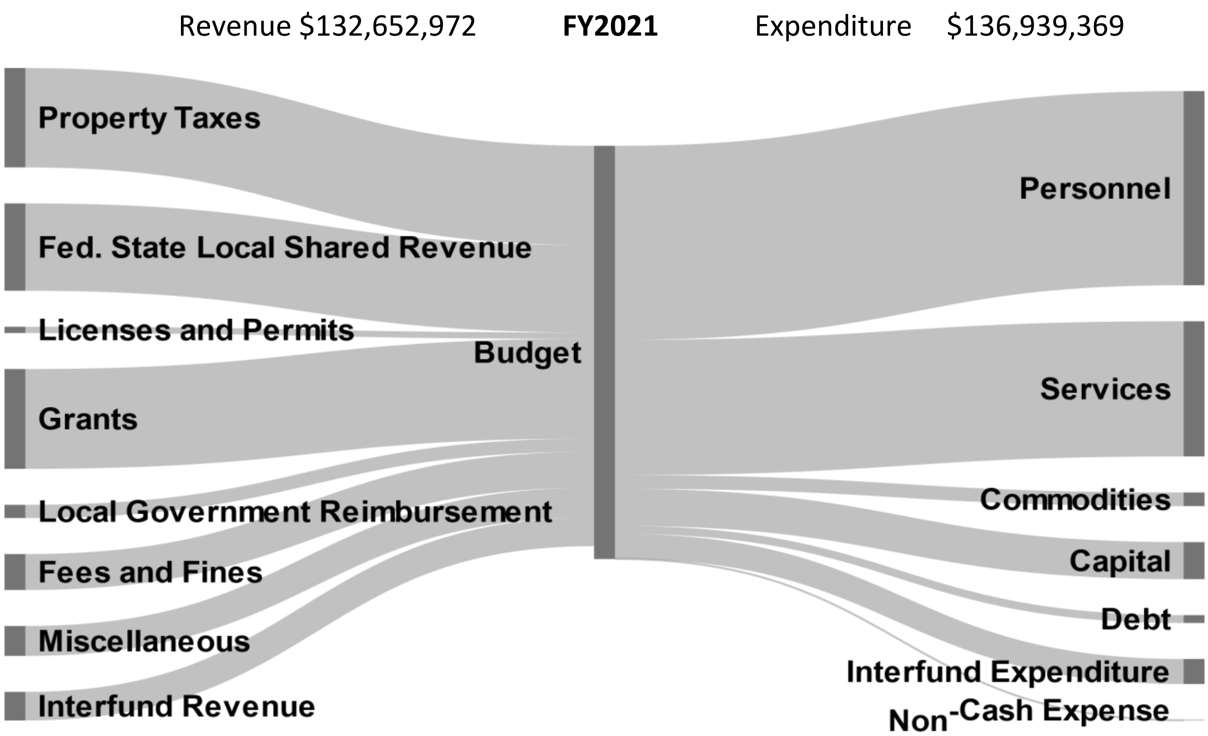
FY2021 BUDGET SUMMARY

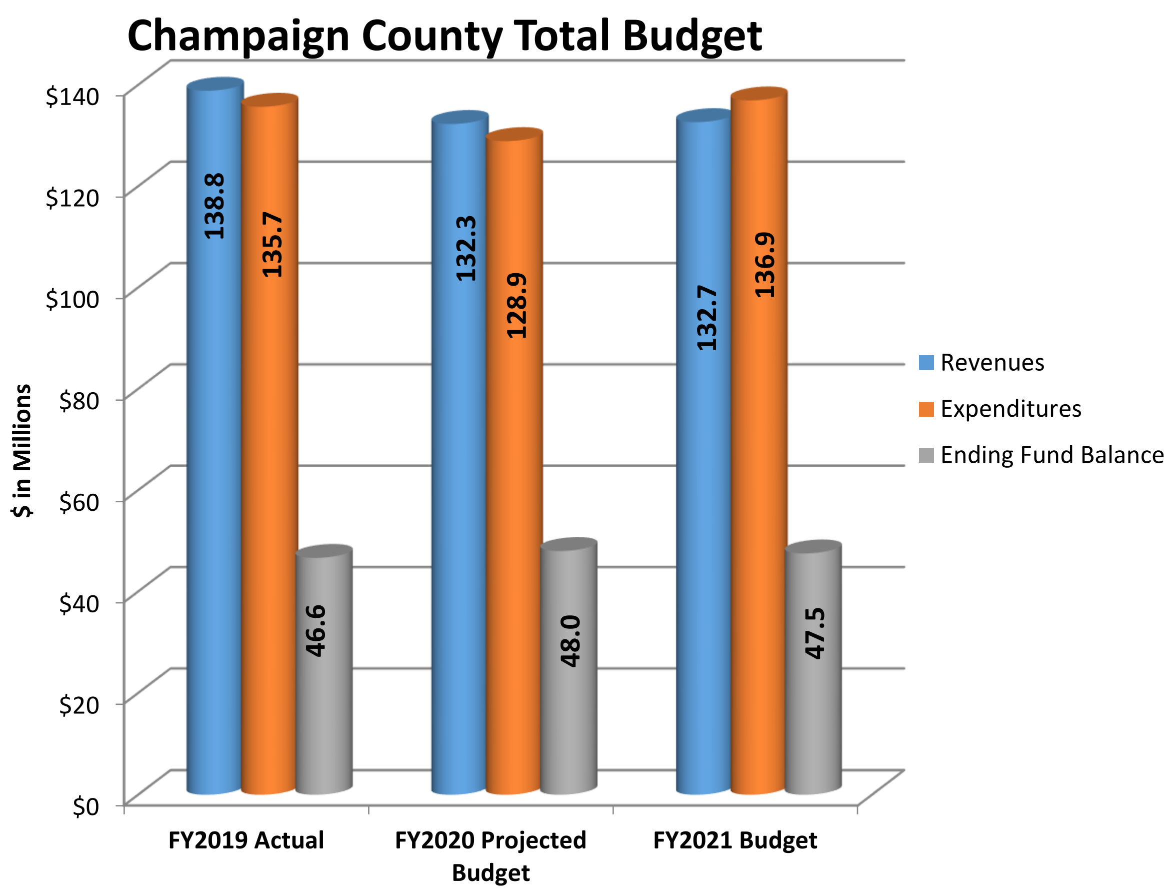


The Champaign County budget is prepared by the County Executive in conjunction with the County's elected officials and department heads and submitted to the County Board for its approval. The County Board receives and places the budget on file for public review in October, with final approval scheduled for November 19, 2020. The FY2021 budget is a balanced budget per Champaign County's Financial Policies. The $4.3 million revenue to expenditure deficit is the result of appropriating reserve balances within individual funds for planned projects and capital expenditures.

The following table reflects an aggregated roll-up of the FY2021 Champaign County Budget.

Champaign County Budget	FY2019 Actual	FY2020 Original Budget	FY2020 Projected Budget	FY2021 Budget	$ Variance	% Variance
Property Taxes	34,256,636	37,131,941	34,492,991	37,576,868	444,927	1.2%
Federal State & Local Shared	24,581,341	25,706,523	23,172,149	24,288,292	(1,418,231)	-5.5%
Licenses & Permits	1,986,469	2,071,865	1,951,688	2,073,810	1,945	0.1%
Grants	22,702,801	27,026,890	35,525,538	33,065,882	6,038,992	22.3%
Local Gov. Reimbursement	3,886,069	4,144,622	4,383,632	4,376,796	232,174	5.6%
Fees & Fines	14,318,131	12,756,923	11,017,267	11,903,931	(852,992)	-6.7%
Miscellaneous	17,560,200	9,392,744	11,939,838	9,896,250	503,506	5.4%
Interfund Revenue	19,551,142	10,914,084	9,806,885	9,471,143	(1,442,941)	-13.2%
TOTAL REVENUE	**138,842,789**	**129,145,592**	**132,289,988**	**132,652,972**	**3,507,380**	**2.7%**

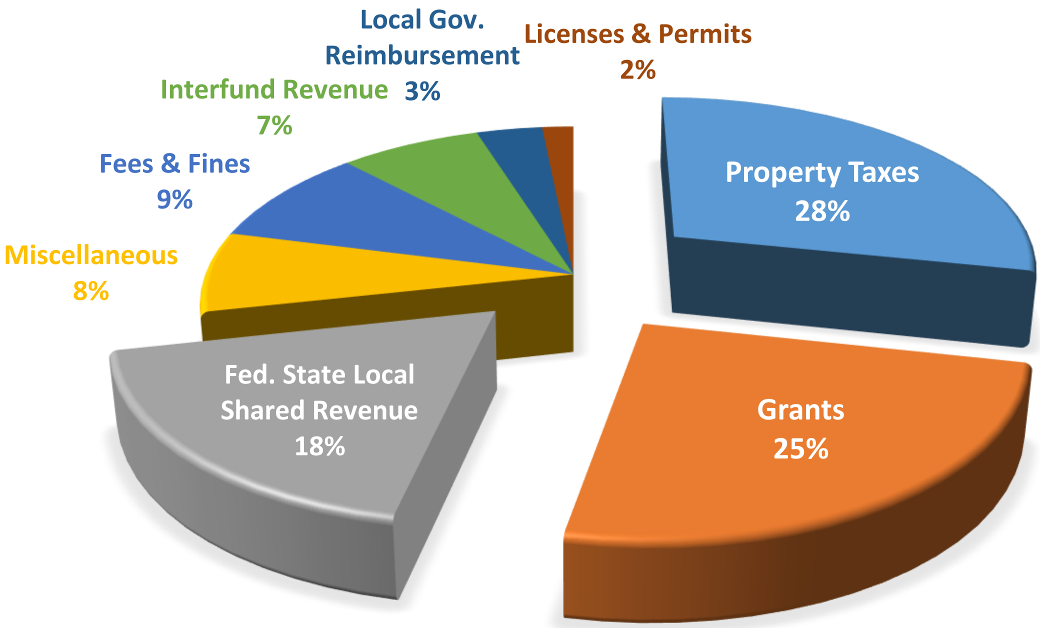
Champaign County Budget	FY2019 Actual	FY2020 Original Budget	FY2020 Projected Budget	FY2021 Budget	$ Variance	% Variance
Personnel	57,864,258	63,438,055	62,965,008	64,330,715	892,660	1.4%
Commodities	4,424,434	4,591,803	4,868,512	4,521,378	(70,425)	-1.5%
Services	39,679,073	41,300,205	43,588,402	44,792,058	3,491,853	8.5%
Capital	7,067,645	8,646,113	7,005,587	12,267,272	3,621,159	41.9%
Non-Cash Expense	15,738	165,000	165,000	155,000	(10,000)	-6.1%
Interfund Expenditure	14,551,800	8,954,308	7,732,367	8,282,335	(671,973)	-7.5%
Debt	12,080,815	2,594,017	2,586,162	2,590,611	(3,406)	-0.1%
TOTAL EXPENDITURE	**135,683,763**	**129,689,501**	**128,911,038**	**136,939,369**	**7,249,868**	**5.6%**



FY2021 Total Budgeted Revenue $132,652,972

A 2.7% increase compared to the original FY2020 Budget.

Includes $9.5 million in Interfund Transfers.



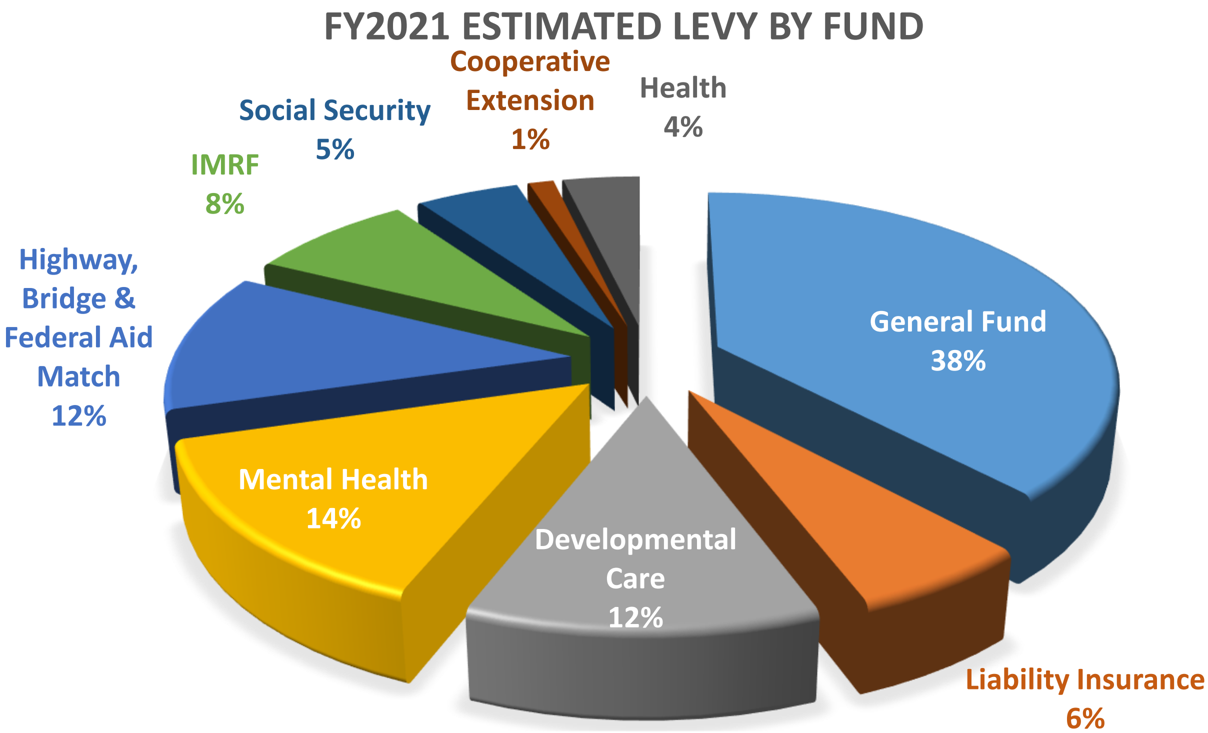
The $3.5 million increase in FY2021 budgeted revenue, as compared to the original FY2020 budget, is largely related to increases in federal funding for the Regional Planning Commission Local Workforce Innovation Area (WIOA), state funding for the Board of Health administered contact tracing grant and the Highway IDOT REBUILD grant.

Property Taxes ▲1.2%

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. 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 2020 extensions (for taxes payable in 2021) is 2.3%, which is the highest rate since 2011. The proposed FY2021 property tax levy, $36.8 million, represents a 4.4% increase over the FY2020 extension, a projected increase of $1.5 million.

Under PTELL, the former Nursing Home operating levy is reallocated to the General Corporate levy in FY2021 for outstanding amounts owed by the Home, and to eliminate from the balance sheet the $1 million loan from the General Fund to the Home. Upon loan forgiveness, the $1 million will be recorded as a transfer to the Home in the FY2021 budget. An increase in the County's insurance costs effective January 1, 2021, required reallocation of a portion of the General Fund levy to the Liability levy.

This revenue category is also comprised of real estate taxes, mobile home taxes, back taxes, payment in lieu of taxes, and delinquent taxes interest. The following chart shows the breakdown of the property tax levy by fund.



Federal, State and Local Shared Revenue ▼-5.5%
Revenue in this category primarily originates from sales and use tax, income tax, motor fuel tax (MFT) and state reimbursement. Declines in FY2021 revenue are largely attributed to declines in sales and income taxes as a result of the economic impact caused by the pandemic. The collection of County Cannabis sales tax, a new revenue source for the County beginning in July 2020, helps mitigate the anticipated loss of revenue in FY2021.

Level the Playing Field legislation effective January 1, 2021, requires both state and local sales taxes be imposed where a product is delivered, and is anticipated to increase in both state and local revenues. Although the impact is almost impossible to predict, increases in sales tax revenue may result in a reciprocal reduction in Use tax revenue as the legislation changes the application of taxes for remote retailers. 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 decrease of -0.5% compared to the original FY2020 budget.

Tax	% of State Shared Revenue	Description
One-cent	4.4%	Collected on general merchandise and qualifying food, drug and medical appliances purchased in the unincorporated area of Champaign County.

Tax	% of State Shared Revenue	Description
Quarter-cent	22.9%	Collected on general merchandise and qualifying food, drug and medical appliances purchased anywhere in Champaign County.
Use	5.3%	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.
County Cannabis	2.5%	Imposed upon all persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, at retail locations in the County on the gross receipts from these sales (3.75% of the gross receipts in unincorporated areas and 3.00% of the gross receipts in a municipality located in Champaign County).
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).

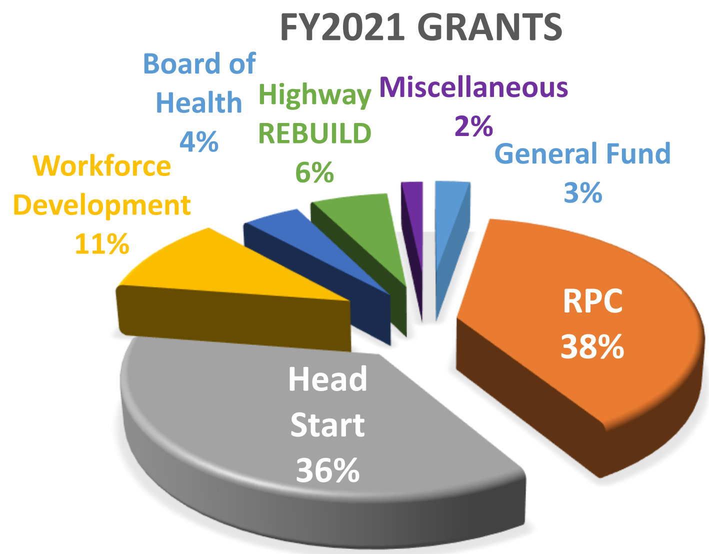
According to the Illinois Department of Revenue, in FY2019, 60% of Champaign County government's one-cent sales tax revenues came from its top ten contributors. This revenue stream has displayed extreme fluctuations over the past few years. Because the top-ten taxpayers make up such a large percentage 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 FY2019 are listed below in no order.

Flightstar Corp.	Richards Building Supply Co.
Illini FS	Prairie Gardens Inc.
LS Building Products	Country Arbors Nursery Inc.
Road Ranger LLC	DCC Propane LLC
Negwer Materials Inc.	CIT Trucks LLC

Income Tax is calculated based on population and accounts for 12.2% of total State Shared revenue in FY2021. Income tax projections do not reflect any changes to the unincorporated population based on the outcome of the 2020 census, which is unknown at the time of this writing. The Income tax budget is a 13.5% decline compared to the FY2020 budget as a result of layoffs, furloughs, and job losses caused by the pandemic. Beginning in July 2020, the General Assembly discontinued the 5% reduction to Local Government Distributive Fund (LGDF) revenue. Legislators initially imposed a "one-time" 10% cut in July 2017; however, rather than letting the cut expire in July 2018 as planned, the state reduced it to 5%. This cut resulted in the loss of $690,000 in County revenue between July 2017 and June 2020.

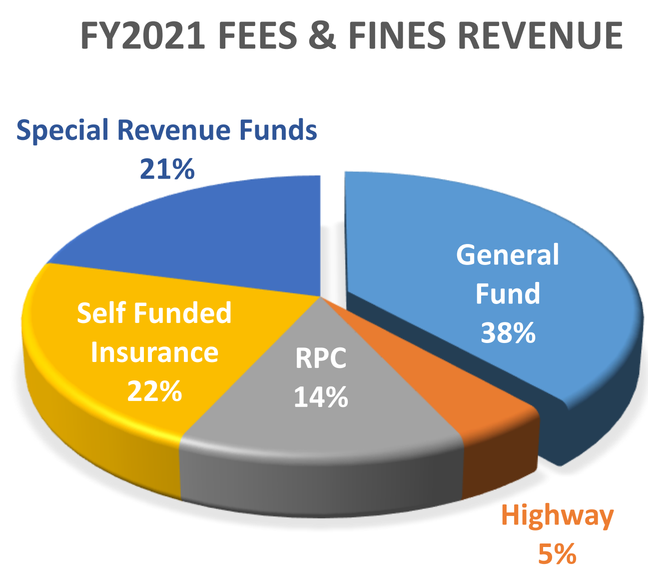
To offset operating expenses for the Probation and Court Services Department, the Illinois Supreme Court, through the Administrative Office of the Illinois Courts (AOIC), provides reimbursement for a portion of personnel costs. An increase in state reimbursement is the result of AOIC converting three subsidy positions to grant-in-aid positions.

Grants ▲22.3%
The County's federal and state grant revenue predominantly supports the Champaign County Head Start, Workforce Development and Regional Planning Commission (RPC). In FY2021, federal and state grants account for 85% of the overall RPC budget and include 147 grants in eight program areas with new or increased grant funding in FY2021 of $3.4 million.



Licenses and Permits ▲0.1%
The majority of license and permit revenue is in the General Fund with 72% of revenue associated with revenue stamp fees which are budgeted at $1.5 million FY2021. Two-thirds of this fee revenue must be submitted to the state.

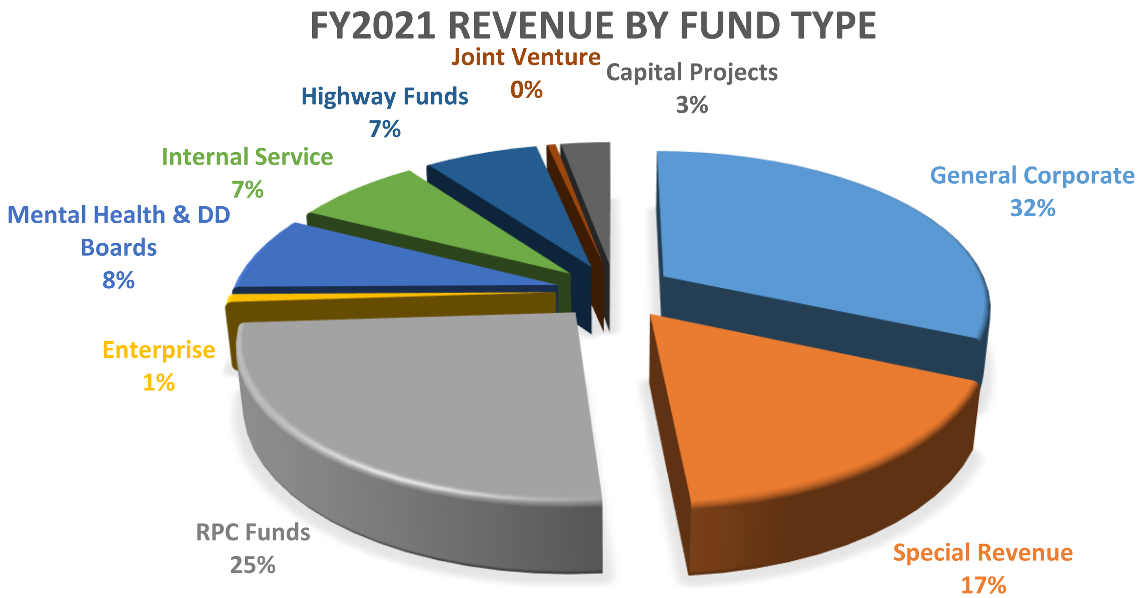
Fees and Fines ▼-6.7%
This revenue stream reflects a decline in FY2021 predominantly due to the end, or reduction, of several one-time RPC technical services contracts. Additionally, the original FY2020 budget included $500,000 for potential revenue receipt for Medicaid patient backpay for services previously provided by the Champaign County Nursing Home. The FY2021 budget includes no revenue for this purpose. The largest source of fees and fines revenue comes from the General Fund and includes court fees and fines, recording fees, and County and Circuit Clerk fees.

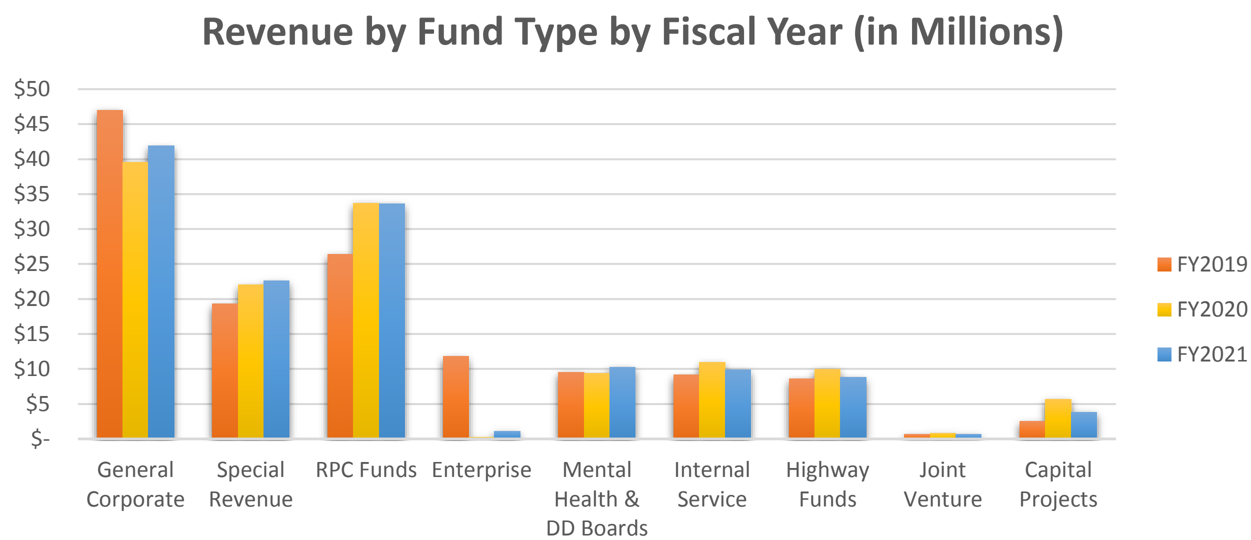


Miscellaneous Revenue ▲5.4%
Revenue increases as a result of budgeting for the receipt of insurance reimbursement due to significant hail damages incurred to roofs and HVAC systems. Reimbursement will be receipted in both 2020 and 2021, with $3.4 million in repairs appropriated in FY2021.

Interfund Revenue ▼-13.2%
In FY2020, the County reallocated the former Nursing Home operating levy under PTELL to the liability levy and budgeted for a subsequent $1.3 million transfer to the self-funded insurance fund for outstanding amounts owed by the Home for its insurance and liability obligations. The

FY2021 budget does not include a transfer, as the former Nursing Home operating levy was reallocated under PTELL to the General Fund for obligations owed to that fund including forgiveness of a $1 million loan.



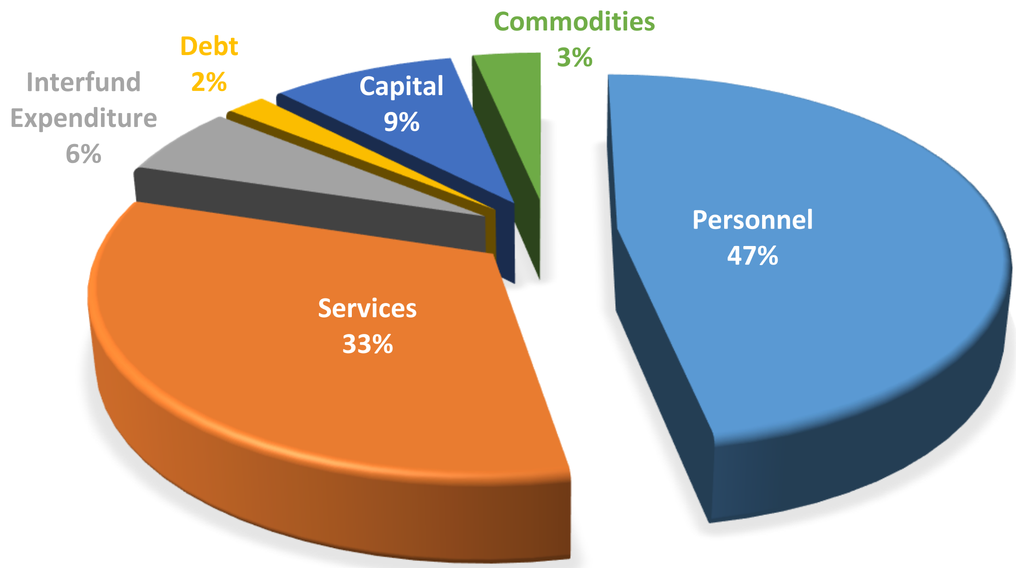


The FY2019 increase in General Fund revenue occurred due to transfers from the Nursing Home fund to redeem the 2015 bonds, and to reimburse the General Fund for the $1.98 million that was transferred to the Home in 2018 for payment of outstanding accounts payable obligations. Program expansion within RPC funds is demonstrated by increased revenues in fiscal years 2020 and 2021. 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. The Capital Projects revenue increase in FY2020 is due to the receipt of insurance reimbursement for hail damages sustained to County roofs and HVAC systems.

FY2021 Total Budgeted Expenditure $136,939,369

A 5.6% increase compared to the original FY2020 Budget.

Includes $8.3 million in Interfund Transfers.



Personnel ▲1.4%

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 FY2021 the personnel expenditure budget increases $900,000 compared to the original FY2020 budget. Expenditure growth is the result of employee wage increases and health insurance premium increases, partially offset by a lower IMRF rate and one less working day in FY2021.

Salaries and wages represent 63% of total FY2021 personnel expenditures with the county's portion of health and life insurance expenditures totaling 20% of the personnel budget. The remaining 17% is for FICA and IMRF benefits, workers compensation and unemployment insurance costs. The FY2021 budget reflects a net increase of 4.3 full-time equivalents due to grant initiatives within RPC departments and the addition of a structural engineer position in the Highway fund. The County renewed its health insurance plan with BlueCross BlueShield in FY2021 at a premium increase of 6.9%.

Services ▲8.5%

Services make up the second largest percentage of the County's expenditures and in FY2021 reflect an increase of $3.5 million. The largest budgeted service expenditure, $11.2 million, is for contributions and grants. In total, the FY2021 budget reflects an increase of $960,000 in contributions and grants largely due to expanded Workforce Development programs and the 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 SaaS fees and implementation appropriation for replacement of the County's legacy financial system with an Enterprise Resource Planning (ERP) system.
- Professional services in the Board of Health's budget for an increase in its contract with the Champaign Urbana Public Health District for contract tracing services funded through an Illinois Department of Public Health grant.

Commodities ▼-1.5%

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

Capital ▲41.9%

Forty-nine percent of the County's capital expenditures are for equipment, bridges, culverts and road improvements in the Highway funds, with increased appropriation in FY2021 due to receipt of the Highway IDOT REBUILD grant. Most of the remaining capital appropriation is related to facility improvement funding within the Capital Asset Replacement Fund for projects scheduled in the County's Capital Facilities Plan, including appropriating insurance reimbursement received for hail damage repairs to roofs and HVAC systems planned in 2021.

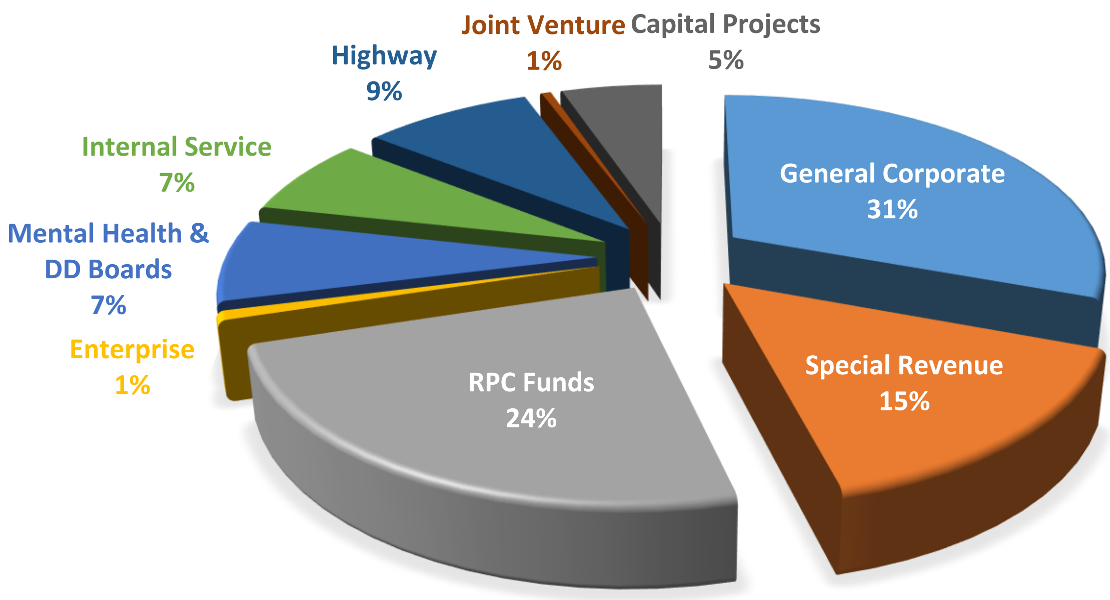
Interfund Expenditure ▼-7.5%

Fluctuations within the interfund expenditures lines net -$670,000, with both increases and decreases reflected within the lines based on operational needs. For FY2021, interfund transfers include a budgeted transfer to the Nursing Home Fund from the General Fund to remove the $1 million loan from the balance sheet.

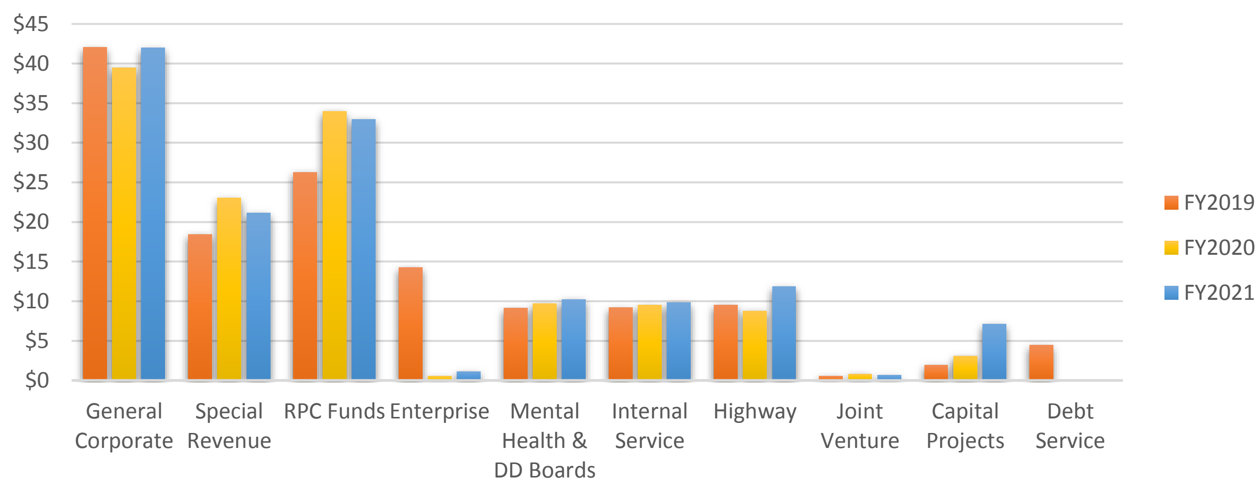
Debt ▼-0.1%

The FY2021 budget includes debt service appropriation for the County's debt certificate budgeted in the General Fund and three Public Safety Sales Tax Issues.

FY2021 EXPENDITURE BY FUND TYPE



Expenditure by Fund Type by Fiscal Year (in Millions)



In FY2020, General Fund departments were asked to restrict spending due to the impact of the COVID-19 pandemic on County revenue streams. 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 years 2020 and 2021. The decrease in Enterprise fund expenditures is the result of the sale of the Nursing Home. Highway expenditures increase in FY2021 as REBUILD grant funds are appropriated to be utilized. Capital Projects expenditures increase in FY2021 for repairs due to hail damages sustained to County roofs and HVAC systems. Although there is debt service appropriation within the General Fund and Public Safety Sales Tax Fund, there is no appropriation in the Debt Service Fund in fiscal years 2020 and 2021 due to the defeasance of the Nursing Home bonds in 2019.

CHAMPAIGN COUNTY FY2021 SUMMARY OF REVENUE, EXPENDITURE AND FUND BALANCES

FY2019 Fund Balances are UNAUDITED as of 10/20/20	**Fund Balance 12/31/19**	FY20 Projected Revenues	FY20 Projected Expenses	**Projected Fund Balance 12/31/20**	FY21 Budgeted Revenues	FY21 Budgeted Expenses	**Budgeted Fund Balance 12/31/21**	% Change (FY20 to FY21)
General Corporate Fund	**7,044,933**	39,557,099	39,467,414	**7,134,618**	41,879,384	41,992,568	**7,021,434**	-2%
Special Revenue								
Regional Planning Commission	**1,367,483**	16,924,517	16,742,022	**1,549,978**	16,869,550	16,061,712	**2,357,816**	52%
Tort Immunity	**-1,019,383**	2,920,950	3,153,205	**-1,251,638**	2,242,667	2,242,667	**-1,251,638**	0%
County Highway	**2,353,243**	3,928,962	3,284,723	**2,997,482**	3,661,993	4,293,026	**2,366,449**	-21%
County Bridge	**1,356,493**	1,305,668	1,030,000	**1,632,161**	1,722,736	1,714,007	**1,640,890**	1%
County Motor Fuel Tax	**4,057,641**	2,727,346	4,110,951	**2,674,036**	3,329,745	2,678,441	**3,325,340**	24%
Illinois Municipal Retirement (IMRF)	**932,809**	4,010,173	4,112,586	**830,396**	3,939,080	3,934,080	**835,396**	1%
County Public Health	**577,143**	3,953,016	4,124,016	**406,143**	3,189,825	3,230,797	**365,171**	-10%
Mental Health	**3,227,262**	5,347,110	5,533,450	**3,040,922**	5,848,261	5,847,991	**3,041,192**	0%
Animal Control	**330,933**	640,563	670,254	**301,242**	658,547	650,794	**308,995**	3%
Law Library	**112,524**	76,600	73,482	**115,642**	90,600	90,435	**115,807**	0%
Foreclosure Mediation	**39,155**	7,700	23,445	**23,410**	15,200	22,860	**15,750**	-33%
MHB/DDB CILA Facilities	**152,808**	76,000	76,000	**152,808**	72,000	72,000	**152,808**	0%
Highway Federal Aid Match	**558,793**	102,906	350,000	**311,699**	112,203	26,748	**397,154**	27%
Head Start	**1,857,946**	13,439,270	13,705,770	**1,591,446**	12,144,550	12,634,550	**1,101,446**	-31%
Public Safety Sales Tax	**2,583,267**	4,469,085	4,897,934	**2,154,418**	4,663,439	4,662,921	**2,154,936**	0%
Geographic Information System (GIS)	**310,330**	317,500	319,213	**308,617**	315,000	332,532	**291,085**	-6%
Developmental Disability	**2,420,809**	4,028,387	4,184,726	**2,264,470**	4,386,283	4,386,283	**2,264,470**	0%
WIA Fund	**-266,992**	2,985,206	2,974,299	**-256,085**	3,745,582	3,731,882	**-242,385**	-5%
County Highway IDOT Rebuild Grant	**0**	1,924,900	0	**1,924,900**	1,924,900	3,150,000	**699,800**	-64%
Social Security	**578,728**	2,788,320	2,878,583	**488,465**	2,904,550	2,901,550	**491,465**	1%
USDA Revolving Loan	**894,293**	10,000	42,000	**862,293**	15,000	42,000	**835,293**	-3%
Economic Development Loan	**7,560,666**	335,400	515,650	**7,380,416**	838,500	501,000	**7,717,916**	5%
Working Cash	**377,714**	4,000	4,000	**377,714**	10,000	10,000	**377,714**	0%
County Clerk Death Cert. Surcharge	**0**	5,230	5,230	**0**	12,000	12,000	**0**	
Sheriff Forfeitures	**125,226**	12,300	53,235	**84,291**	11,800	26,000	**70,091**	-17%
Court Automation	**183,652**	201,000	299,266	**85,386**	251,000	292,484	**43,902**	-49%
Recorder's Automation	**479,706**	195,000	211,099	**463,607**	180,000	238,627	**404,980**	-13%
Public Defender Automation	**268**	260	0	**528**	400	0	**928**	76%
Child Support Service	**78,338**	2,200	39,996	**40,542**	16,500	35,348	**21,694**	-46%
Probation Services	**1,393,870**	383,000	387,968	**1,388,902**	465,500	474,000	**1,380,402**	-1%

FY2019 Fund Balances are UNAUDITED as of 10/20/20	**Fund Balance 12/31/19**	FY20 Projected Revenues	FY20 Projected Expenses	**Projected Fund Balance 12/31/20**	FY21 Budgeted Revenues	FY21 Budgeted Expenses	**Budgeted Fund Balance 12/31/21**	% Change (FY20 to FY21)
Tax Sale Automation	**-693**	25,610	18,720	**6,197**	25,700	18,720	**13,177**	113%
State's Attorney Drug Forfeitures	**25,076**	139,564	24,275	**140,365**	24,035	104,175	**60,225**	-57%
Property Tax Interest Fee	**100,000**	56,000	56,000	**100,000**	56,000	56,000	**100,000**	0%
Election Assistance/Access. Grant	**-5,344**	520,670	507,583	**7,743**	133,712	133,712	**7,743**	0%
County Historical	**8,881**	60	0	**8,941**	60	0	**9,001**	1%
Circuit Clerk Operations & Admin.	**23,890**	292,484	254,011	**62,363**	317,484	264,397	**115,450**	85%
Circuit Clerk e-Ticketing	**113,345**	40,300	0	**153,645**	50,350	50,000	**153,995**	0%
State's Attorney Automation Fund	**5,612**	5,030	0	**10,642**	5,030	5,000	**10,672**	0%
Cannabis Regulation Fund	**0**	27,000	0	**27,000**	27,000	27,000	**27,000**	0%
Coroner Statutory Fee Fund	**0**	0	0	**0**	54,000	31,021	**22,979**	
Jail Commissary	**425,056**	62,400	18,709	**468,747**	66,900	300,000	**235,647**	-50%
County Jail Medical Costs	**3,285**	15,100	15,100	**3,285**	24,100	24,100	**3,285**	0%
County Clerk Automation	**18,474**	18,265	27,717	**9,022**	24,200	27,815	**5,407**	-40%
Court Document Storage	**115,390**	250,000	295,603	**69,787**	300,000	314,817	**54,970**	-21%
Victim Advocacy Grant	**816**	39,113	39,929	**0**	0	0	**0**	
Solid Waste Management	**34,047**	22,652	20,650	**36,049**	33,648	39,127	**30,570**	-15%
Child Advocacy Center	**29,911**	315,285	314,828	**30,368**	341,137	339,112	**32,393**	7%
Drug Courts Program	**146,353**	83,003	73,869	**155,487**	61,810	78,545	**138,752**	-11%
EOC-EMA	**0**	45,000	45,000	**0**	100,000	100,000	**0**	
Total Special Revenue	**34,199,883**	**75,080,105**	**75,515,097**	**33,764,891**	**75,282,577**	**76,210,276**	**32,837,192**	-3%
Joint Venture								
GIS Consortium	**465,543**	823,015	814,855	**473,703**	650,745	664,766	**459,682**	-3%
Capital Projects								
Capital Equipment Replacement	**2,454,189**	5,694,468	2,852,868	**5,295,789**	3,844,857	7,066,925	**2,073,721**	-61%
Court Complex Construction	**246,078**	5,000	231,817	**19,261**	500	19,761	**0**	-100%
Proprietary/ Enterprise								
Nursing Home	**374,343**	203,855	546,284	**31,914**	1,110,000	1,141,914	**0**	-100%
Proprietary/ Internal Services								
Self-Funded Insurance	**4,001,817**	3,904,929	2,917,603	**4,989,143**	2,898,809	2,888,809	**4,999,143**	0%
Health Insurance	**103,469**	7,021,517	6,565,100	**559,886**	6,954,350	6,954,350	**559,886**	0%
Revenue, Expenditure, & Fund Balance Summary	**48,890,255**	**132,289,988**	**128,911,038**	**52,269,205**	**132,621,222**	**136,939,369**	**47,951,058**	-8%

Fund Balance Changes

Funds with Fund Balance Change of >10% in FY2021	Reason for Change (Increase/Decrease)	Fund Balance Change (+/-)
Regional Planning Comm.	Reflects recognition of prior year revenue, timing of federal and state grant reimbursements, and limited fund balance growth potential in a reimbursement-based, strictly grant-funded organization.	52%
County Highway	The decrease is the result of receipting insurance claims reimbursement for hail damages to highway buildings in 2020 and appropriating for those repairs in 2021.	-21%
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.	24%
Foreclosure Mediation	Draw on reserves that were retained for the purpose of operating the program in future fiscal years.	-33%
Highway Federal Aid Matching	The fund balance is leveraged for Federal Highway Administration Fund dollars for local road projects. $25,000 from this fund will match a USDOT grant to develop a Systemic Safety Evaluation Tool used to evaluate crash risks, explore potential countermeasures and estimate the benefit cost ratio for projects on the roads in Champaign County.	27%
Head Start	The decrease is due to reduced subsidy reimbursements and the potential transfer of funds to support enhanced infrastructure costs associated with the transition to an alternative facility as a result of lease termination with Unit 4.	-31%
County Highway IDOT Rebuild Grant	Budget prepared to spend grant funding received in FY2020 and FY2021 for projects scheduled in FY2021.	-64%
Sheriff's Forfeitures	Budget prepared to use prior and current year revenues for eligible expenses.	-17%
Court Automation	Budgeted transfer to Clerk Operations and Administrative Fund draws on fund balance to support Court Technology Specialist. This is an unsustainable transfer.	-49%
Recorder Automation	Completing projects with revenues reserved in prior years.	-13%
Public Defender Automation	Establishing fund balance for this newer fund.	76%
Child Support Service	Fund expenditures exceed revenues. This fund will ultimately be unable to support the full-time position. In FY2021, the fringes for the FTE were moved to other County funds.	-46%
Tax Sale Automation	Reestablishing fund balance after the fund was depleted in FY2019.	113%
State's Attorney Drug Forfeitures Fund	Appropriation for purchase of equipment for staff responsible for drug possession and delivery cases and for staff training.	-57%
Circuit Clerk Operations and Administration	Plan to re-establish fund balance goal for this fund.	85%
Capital Asset Replacement	Reserve revenue from prior fiscal years appropriated for scheduled replacements in FY2021. This includes the receipt of significant funds for insurance claims reimbursement for hail damage in 2020, which scheduled repairs in 2021.	-61%
Jail Commissary	Budgeting for expenditures authorized by state statute.	-50%
County Clerk Automation	The fund is budgeted aggressively for expenditure to allow flexibility in operations throughout the year.	-40%
Court Document Storage	The fund is budgeted to allow for unexpected needs;	-21%

Funds with Fund Balance Change of >10% in FY2021	Reason for Change (Increase/Decrease)	Fund Balance Change (+/-)
	however, prior fiscal year spending has been consistently less than appropriated.	
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.	-15%
Court Complex Construction	Appropriation of project funds for Courthouse related projects. All funds are expected to be depleted by the end of FY2021 and the fund to be closed.	-100%
Drug Courts Program	The fund will draw on reserves in FY2021 for some operational costs.	-11%
Nursing Home	Appropriation to expend available cash to meet County fund obligations following the sale of the Home in 2019 and meeting external fiduciary obligations in 2020.	-100%

SUMMARY OF BUDGETED PERSONNEL

Fund #	Fund Title	FY2019 # FTE	FY2020 # FTE	FY2021 # FTE	# FTE Change
75	Regional Planning Commission	72.5	103.8	108.3	4.5
80	General Corporate	420.2	420.2	421.5	1.3
81	Nursing Home	-	-	-	-
83	County Highway	20.0	20.0	21.0	1.0
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	135.8	183.6	183.6	-
110	Workforce Development Fund	69.0	64.7	63.2	(1.5)
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	**753.3**	**828.1**	**832.4**	**4.3**

Personnel Changes

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

The FTE changes in the General Corporate Fund is the result of the Jury Commissioner position becoming full-time and moving the Fund 679 Victim Advocate position to the General Fund.

The FTE changes in the Highway Fund is the result of the addition of a Structural Engineer.