

PUBLIC SAFETY SALES TAX SUMMARY

Fund 106-000

The voters of Champaign County approved, by referendum, the establishment of the ¼ Cent Special County Retailers' Occupation Tax for Public Safety, Public Facilities, or Transportation (Public Safety Sales Tax), pursuant to 55 ILCS 5/5-1006.5 on November 3, 1998.

BUDGET HIGHLIGHTS

The ¼ cent Public Safety Sales Tax is the primary source of revenue for this fund. The FY2016 projected revenue reflects a 1.8% increase over budgeted revenue. The FY2017 revenue for the sales tax is budgeted at 1.5% over current FY2016 projections. This sales tax has historically grown at a slower rate than the County's general ¼ cent sales tax. The difference between the two is that the Public Safety Sales Tax is not assessed on the sale of any vehicles licensed through the State of Illinois.

The following summarizes expenditure highlights for FY2017:

1. \$129,703 is budgeted for software maintenance for the Courts Technology system.
2. \$162,564 is budgeted to be transferred to the Capital Asset Replacement Fund for technology needs of criminal justice system offices.
3. \$234,038 is budgeted as the 5% of FY2016 revenue designated for delinquency prevention grant funding in FY2016. There remains within the Public Safety Sales Tax Fund Balance \$78,991 of previously unspent 5% Delinquency Prevention Grant Funding from prior years, to be appropriated to future one-time expenditures for these initiatives.
4. \$2,375 is budgeted for the payment of annual fees on the debt service covered by the Public Safety Sales Tax Fund.
5. \$83,054 is budgeted for transfer to General Corporate Fund/Corrections Budget to offset the salary cost of one lieutenant dedicated to Classification system oversight and development in the Jail.
6. \$9,728 is budgeted for transfer to General Corporate/General County Budget to cover the annual health insurance contributions for the Lieutenant noted in #5 above.
7. \$100,000 is budgeted for continued funding of the Re-Entry Program contracted by the County to Rosecrance.
8. \$60,763 is budgeted for transfer to the Specialty Courts Fund for the salary and benefits of the Specialty Courts Coordinator position.
9. \$388,356 is budgeted for a transfer to the General Corporate Fund to offset the utilities costs for the public safety buildings.
10. \$3,574,302 is budgeted for debt service on bonds issued for the construction of the Courthouse and Juvenile Detention Center.

Based upon the foregoing, the total budget for the Public Safety Sales Tax Fund is presented as revenue positive in the amount of \$9,278.

FINANCIAL

Fund 106 Summary			2015	2016	2016	2017
			Actual	Original	Projected	Budget
318	9	PUB SAFETY 1/4% SALES TAX	\$4,696,901	\$4,595,519	\$4,680,750	\$4,750,961
		PROPERTY TAXES	\$4,696,901	\$4,595,519	\$4,680,750	\$4,750,961
361	10	INVESTMENT INTEREST	\$4,457	\$2,300	\$3,200	\$3,200
369	90	OTHER MISC. REVENUE	\$199	\$0	\$0	\$0
		MISCELLANEOUS	\$4,656	\$2,300	\$3,200	\$3,200
REVENUE TOTALS			\$4,701,557	\$4,597,819	\$4,683,950	\$4,754,161
533	2	ARCHITECT SERVICES	\$3,931	\$0	\$0	\$0
533	7	PROFESSIONAL SERVICES	\$2,000	\$2,950	\$0	\$0
533	42	EQUIPMENT MAINTENANCE	\$121,153	\$125,349	\$125,349	\$129,703
533	92	CONTRIBUTIONS & GRANTS	\$279,029	\$334,105	\$334,105	\$334,038
		SERVICES	\$406,113	\$462,404	\$459,454	\$463,741
571	14	TO CAPITAL IMPRV FUND 105	\$76,080	\$80,728	\$0	\$162,564
571	80	TO GENERAL CORP FUND 080	\$629,510	\$442,153	\$442,153	\$481,138
571	87	TO DRUG COURTS FUND 685	\$56,188	\$59,919	\$59,919	\$60,763
		INTERFUND EXPENDITURE	\$761,778	\$582,800	\$502,072	\$704,465
581	1	GEN OBLIG BOND PRINCIPAL	\$1,490,492	\$1,550,860	\$1,550,860	\$1,606,707
582	2	INT & FEES-GEN OBLIG BONDS	\$2,050,960	\$2,001,755	\$2,002,030	\$1,969,970
		DEBT	\$3,541,452	\$3,552,615	\$3,552,890	\$3,576,677
EXPENDITURE TOTALS			\$4,709,343	\$4,597,819	\$4,514,416	\$4,744,883

FUND BALANCE

FY2015 Actual	FY2016 Projected	FY2017 Budgeted
\$2,137,946	\$2,307,480	\$2,317,313

The fund balance goal for this fund through FY2017 is approximately \$1.7 million – due to bond covenants for debt financing paid from the Public Safety Sales Tax Fund.