

CAPITAL ASSET REPLACEMENT FUND (CARF)

Fund 105-000

Pursuant to statutory authority documented in 55 ILCS 5/6-1002.5, the Champaign County Board adopted Resolution No. 4555 on May 21, 2002, establishing the Capital Asset Replacement Fund as the fund to receive revenues and appropriate expenditures for the implementation of a long term capital planning for technology, vehicles, furnishings and office equipment for the County's General Corporate Fund departments. Beginning in FY2006, the Champaign County Board added funding for capital improvements for some facilities needs to the Capital Asset Replacement Fund. Sources of revenue for this fund include, but are not limited to: General Corporate Fund, the Public Safety Sales Tax Fund, the Court Services Probation Service Fees Fund, and grant funds.

BUDGET HIGHLIGHTS

Per the FY2020 Budget Process Resolution, the County Board directed the CARF be prepared with funding 1.) For maintenance scheduled in FY2020 per the County's Facilities Capital Plan; 2.) For Enterprise Resource Planning (ERP) to replace the County's in-house financial system; and 3.) For CARF equipment and items scheduled for replacement in FY2020.

The Nursing Home Fund owes the Capital Asset Replacement Fund a total of \$73,586 for expenditures paid on its behalf in prior fiscal years. In FY2019 the Art Bartell sidewalk installation, required for the subdivision of the Nursing Home property, will be paid from this fund and is estimated to cost \$260,000.

Software

The FY2020 budget includes new funding for a Digital Evidence Management System (DEMS) requested by the State's Attorney's Office, and phishing threat email security and training requested by IT. The budget includes continued funding for new technology implemented in FY2019 such as Real Estate Tax Cycle software, Jail Management Software as a Service (SaaS), law enforcement civil processing SaaS, and Information Security Operations Center support. The FY2020 budget appropriates \$500,000 for replacing the County's in-house financial system with Enterprise Resource Planning (ERP) software; although the actual cost was unknown at the time of budget preparation.

Facilities

The Facilities CARF budget is under the direction of the Facilities Committee. In November 2017, the Facilities Committee approved a 10-Year Capital Facilities Plan, which was subsequently approved by the County Board in May 2018, http://www.co.champaign.il.us/FacilitiesPlans/PDFS/10-Year_Capital_Facilities_Plan.pdf. A copy of the plan is included in the Supplemental Information section of the Budget document. The plan was based on the County's 2015 Facility Condition Assessment; however, excludes interior improvements and facility maintenance for the Champaign County Sheriff's Office and downtown jail.

In FY2020, the plan calls for increased funding of \$1.11 million over FY2019, for a total of \$2.2 million. In FY2019, \$261,331 was appropriated for architectural/engineering services for the potential relocation of the Sheriff's downtown facilities, or for required American's with Disabilities Act (ADA) improvements. The Facilities Committee will continue discussions regarding a plan for these facilities. In FY2019, \$33,500 was spent on a Public Safety Facility Plan update, and in FY2020 the remaining \$227,613 will be re-appropriated.

FY2020 Funding

Since 2008, the unavailability of revenues in the General Corporate Fund and Public Safety Sales Tax Fund have resulted in cuts in funding for future reserve items in the Capital Asset Replacement Fund. The CARF budget is initially prepared with full funding for items scheduled for replacement in the budget fiscal year, and reserve funding for items scheduled for replacement in future fiscal years. Due to the lack of available revenue, for many years the budget has been revised to include current funding only. In FY2019, the County was able to fund current items scheduled for replacement as well as provide reserve funding for future items scheduled for replacement. Due to additional funding required for technology and facilities in FY2020, funding will be current only. The table below shows the difference between full funding and current only funding, excluding facilities, for FY2020.

| FY2020 CARF Funding | Full Funding | Current Only Funding | Difference |
|----------------------------|---------------------|-----------------------------|-------------------|
| General Corporate | \$801,600 | \$592,129 | \$209,471 |
| Public Safety Sales Tax | \$797,222 | \$675,946 | \$121,276 |
| Total | \$1,598,822 | \$1,268,075 | \$330,747 |

Other funding sources include \$135,000 from the Probation Services Fund to contribute towards the replacement of the Juvenile Detention Center's Video and Surveillance Security System, \$36,783 from the Court Automation Fund for the AS/400 lease, and \$1.8 million from the Physical Plant budget for facilities maintenance.

In FY2020, the budgeted increase in CARF expenditures is predominantly the result of appropriating for new technology and an increased investment in facilities.

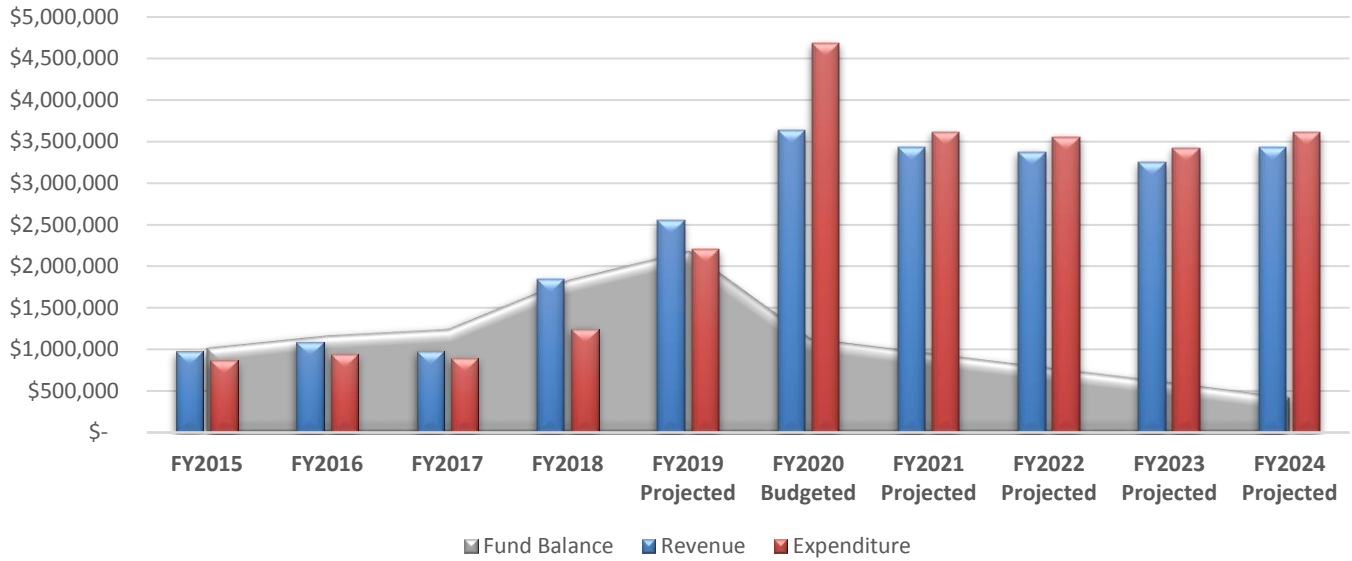
Funding Future Fiscal Years

Because most items are on a 5 to 7-year replacement cycle, the continued practice of using reserve funding without restoring it will diminish the fund balance, which is reflected in the chart on the following page. If the County is unable to reserve funding for future fiscal years, there will be an increased reliance on the transfers from General and Public Safety Sales Tax funds to pay for CARF expenditures. Because departments are cognizant of the County's fiscal challenges, some items scheduled for replacement are deferred beyond their scheduled replacement. This deferral helps preserve the fund balance to some extent.

The table below is an estimate of CARF appropriations required for the next four fiscal years. These estimates will be influenced if items scheduled for replacement in FY2020 are deferred until future fiscal years, thereby increasing the amount of appropriation required in order to allow departments to replace those items with reserve funds.

| Fiscal Year | FY2021 | FY2022 | FY2023 | FY2024 |
|--|---------------|---------------|---------------|---------------|
| Projected CARF Appropriation (including Facilities) | \$3,615,929 | \$3,553,020 | \$3,420,978 | \$3,608,965 |

Capital Asset Replacement Fund



FINANCIAL

| Fund 105 Summary | | | 2018 Actual | 2019 Original | 2019 Projected | 2020 Budget |
|-----------------------|----|----------------------------|--------------------|--------------------|--------------------|--------------------|
| 361 | 10 | INVESTMENT INTEREST | \$8,399 | \$8,500 | \$15,000 | \$10,000 |
| 369 | 90 | OTHER MISC. REVENUE | \$6,956 | \$0 | \$0 | \$0 |
| | | MISCELLANEOUS | \$15,355 | \$8,500 | \$15,000 | \$10,000 |
| 371 | 6 | FROM PUB SAF SALES TAX FD | \$1,039,875 | \$658,761 | \$639,975 | \$675,946 |
| 371 | 13 | FROM COURT AUTOMTN FND613 | \$0 | \$36,783 | \$36,783 | \$36,782 |
| 371 | 18 | FROM PROB SERV FUND 618 | \$10,000 | \$10,000 | \$10,000 | \$135,000 |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$775,985 | \$1,880,948 | \$1,847,948 | \$2,787,129 |
| | | INTERFUND REVENUE | \$1,825,860 | \$2,586,492 | \$2,534,706 | \$3,634,857 |
| REVENUE TOTALS | | | \$1,841,215 | \$2,594,992 | \$2,549,706 | \$3,644,857 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$498,348 | \$745,321 | \$224,954 | \$655,613 |
| 522 | 45 | VEH EQUIP LESS THAN \$5000 | \$172,287 | \$0 | \$0 | \$0 |
| 522 | 90 | ARSENAL & POLICE SUPPLIES | \$3,393 | \$0 | \$0 | \$0 |
| | | COMMODITIES | \$674,028 | \$745,321 | \$224,954 | \$655,613 |
| 533 | 2 | ARCHITECT SERVICES | \$10,904 | \$261,113 | \$123,128 | \$227,613 |
| 533 | 4 | ENGINEERING SERVICES | \$39,797 | \$0 | \$0 | \$65,000 |
| 533 | 29 | COMPUTER/INF TCH SERVICES | \$25,213 | \$688,657 | \$451,512 | \$1,012,030 |
| 533 | 42 | EQUIPMENT MAINTENANCE | \$60,180 | \$120,733 | \$93,466 | \$9,901 |
| 533 | 44 | MAIN ST JAIL REPAIR-MAINT | \$20,704 | \$0 | \$11,343 | \$0 |
| 533 | 46 | 1905 E MAIN REPAIR-MAINT | \$2,058 | \$0 | \$0 | \$0 |
| 533 | 47 | JUV DET CTR REPAIR-MAINT | \$0 | \$0 | \$9,110 | \$0 |
| 533 | 61 | 1701 E MAIN REPAIR-MAINT | \$1,898 | \$0 | \$0 | \$0 |
| 533 | 86 | NURS HOME BLDG REPAIR/MNT | \$17,903 | \$0 | \$0 | \$0 |

| | | | | | | |
|-----|----|------------------------------------|--------------------|--------------------|--------------------|--------------------|
| 534 | 70 | BROOKNS BLDG REPAIR-MAINT | \$20,392 | \$0 | \$0 | \$0 |
| 534 | 72 | SATELLITE JAIL REPAIR-MNT SERVICES | \$17,872 | \$0 | \$0 | \$0 |
| | | | \$216,921 | \$1,070,503 | \$688,559 | \$1,314,544 |
| 544 | 16 | COURTS FACILITY CONST/IMP | \$0 | \$0 | \$89,201 | \$0 |
| 544 | 17 | SATELLITE JAIL CONST/IMPR | \$156,805 | \$75,000 | \$0 | \$975,000 |
| 544 | 18 | BROOKNS BLDG CONST/IMPROV | \$0 | \$175,000 | \$209,400 | \$575,000 |
| 544 | 23 | JUV DET CTR CONST/IMPROVE | \$0 | \$5,000 | \$291,050 | \$0 |
| 544 | 25 | 1905 E MAIN CONST/IMPROVE | \$0 | \$565,000 | \$194,453 | \$580,000 |
| 544 | 30 | AUTOMOBILES, VEHICLES | \$39,760 | \$186,625 | \$122,272 | \$58,000 |
| 544 | 31 | RADIO EQUIPMENT | \$0 | \$0 | \$0 | \$6,568 |
| 544 | 33 | OFFICE EQUIPMENT & FURNIS | \$30,302 | \$81,816 | \$118,683 | \$455,517 |
| 544 | 34 | MAINTENANCE EQUIPMENT | \$19,250 | \$20,000 | \$0 | \$36,471 |
| 544 | 41 | PARKING LOT/SIDEWLK CONST CAPITAL | \$73,175 | \$300,000 | \$225,815 | \$0 |
| | | | \$319,292 | \$1,408,441 | \$1,250,874 | \$2,686,556 |
| 581 | 3 | CAPITAL LEASE PRINC PMTS | \$35,140 | \$35,822 | \$35,822 | \$30,383 |
| 582 | 3 | INTEREST ON CAPITAL LEASE DEBT | \$1,642 | \$961 | \$961 | \$269 |
| | | | \$36,782 | \$36,783 | \$36,783 | \$30,652 |
| | | EXPENDITURE TOTALS | \$1,247,023 | \$3,261,048 | \$2,201,170 | \$4,687,365 |

FUND BALANCE

| FY2018 Actual | FY2019 Projected | FY2020 Budgeted |
|----------------------|-------------------------|------------------------|
| \$1,834,100 | \$2,182,636 | \$1,140,128 |

The Fund balance goal is \$1,000,000. The greater than 10% fund balance increase in FY2019 is due to unspent appropriation for items or projects that were deferred. The greater than 10% fund balance decrease in FY2020 is the result of appropriating to spend reserves from prior fiscal years for items scheduled to be replaced in that fiscal year.

COUNTY BOARD
Capital Asset Replacement Fund 105-010

FINANCIAL

| Fund 105 | | Dept 010 | 2018 Actual | 2019 Original | 2019 Projected | 2020 Budget |
|----------|----|----------------------------|----------------|------------------|-------------------|-----------------|
| 361 | 10 | INVESTMENT INTEREST | \$8,399 | \$8,500 | \$15,000 | \$10,000 |
| | | MISCELLANEOUS | \$8,399 | \$8,500 | \$15,000 | \$10,000 |
| | | REVENUE TOTALS | \$8,399 | \$8,500 | \$15,000 | \$10,000 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$0 | \$2,115 | \$1,029 | \$1,000 |
| | | COMMODITIES | \$0 | \$2,115 | \$1,029 | \$1,000 |
| | | EXPENDITURE TOTALS | \$0 | \$2,115 | \$1,029 | \$1,000 |

ADMINISTRATIVE SERVICES

Capital Asset Replacement Fund 105-016

FINANCIAL

| Fund 105 Dept 016 | | | 2018 Actual | 2019 Original | 2019 Projected | 2020 Budget |
|---------------------------|----|---|----------------|----------------------|-------------------|----------------------|
| REVENUE TOTALS | | | \$0 | \$0 | \$0 | \$0 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 COMMODITIES | \$938 \$938 | \$2,915 \$2,915 | \$788 \$788 | \$0 \$0 |
| 533 | 42 | EQUIPMENT MAINTENANCE SERVICES | \$31 \$31 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 544 | 33 | OFFICE EQUIPMENT & FURNIS CAPITAL | \$0 \$0 | \$28,696 \$28,696 | \$0 \$0 | \$32,233 \$32,233 |
| EXPENDITURE TOTALS | | | \$969 | \$31,611 | \$788 | \$32,233 |

AUDITOR
Capital Asset Replacement Fund 105-020

FINANCIAL

| Fund 105 Dept 020 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|----------------|----------------|----------------|------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$0 | \$1,495 | \$1,495 | \$0 |
| | | INTERFUND REVENUE | \$0 | \$1,495 | \$1,495 | \$0 |
| REVENUE TOTALS | | | \$0 | \$1,495 | \$1,495 | \$0 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$1,962 | \$0 | \$0 | \$0 |
| | | COMMODITIES | \$1,962 | \$0 | \$0 | \$0 |
| 533 | 42 | EQUIPMENT MAINTENANCE | \$93 | \$0 | \$0 | \$0 |
| | | SERVICES | \$93 | \$0 | \$0 | \$0 |
| EXPENDITURE TOTALS | | | \$2,055 | \$0 | \$0 | \$0 |

BOARD OF REVIEW
Capital Asset Replacement Fund 105-021

FINANCIAL

| Fund 105 | | Dept 021 | 2018 Actual | 2019 Original | 2019 Projected | 2020 Budget |
|----------|----|----------------------------|----------------|------------------|-------------------|----------------|
| 371 | 80 | FROM GENERAL CORP FND 080 | \$2,483 | \$0 | \$0 | \$0 |
| | | INTERFUND REVENUE | \$2,483 | \$0 | \$0 | \$0 |
| | | REVENUE TOTALS | \$2,483 | \$0 | \$0 | \$0 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$0 | \$3,480 | \$0 | \$3,480 |
| | | COMMODITIES | \$0 | \$3,480 | \$0 | \$3,480 |
| | | EXPENDITURE TOTALS | \$0 | \$3,480 | \$0 | \$3,480 |

COUNTY CLERK
Capital Asset Replacement Fund 105-022

FINANCIAL

| Fund 105 | | Dept 022 | 2018 Actual | 2019 Original | 2019 Projected | 2020 Budget |
|---------------------------|----|---------------------------|----------------|------------------|-------------------|----------------|
| 371 | 80 | FROM GENERAL CORP FND 080 | \$0 | \$4,167 | \$4,167 | \$0 |
| | | INTERFUND REVENUE | \$0 | \$4,167 | \$4,167 | \$0 |
| REVENUE TOTALS | | | \$0 | \$4,167 | \$4,167 | \$0 |
| EXPENDITURE TOTALS | | | \$0 | \$0 | \$0 | \$0 |

SUPERVISOR OF ASSESSMENTS
Capital Asset Replacement Fund 105-025

FINANCIAL

| Fund 105 | | Dept 025 | 2018 Actual | 2019 Original | 2019 Projected | 2020 Budget |
|---------------------------|----|--|--------------------|----------------------|----------------------|--------------------|
| 371 | 80 | FROM GENERAL CORP FND 080 INTERFUND REVENUE | \$7,958 \$7,958 | \$10,214 \$10,214 | \$10,214 \$10,214 | \$7,972 \$7,972 |
| REVENUE TOTALS | | | \$7,958 | \$10,214 | \$10,214 | \$7,972 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 COMMODITIES | \$3,430 \$3,430 | \$2,275 \$2,275 | \$0 \$0 | \$0 \$0 |
| 533 | 42 | EQUIPMENT MAINTENANCE SERVICES | \$5,125 \$5,125 | \$5,091 \$5,091 | \$5,205 \$5,205 | \$5,640 \$5,640 |
| 544 | 33 | OFFICE EQUIPMENT & FURNIS CAPITAL | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$6,575 \$6,575 |
| EXPENDITURE TOTALS | | | \$8,555 | \$7,366 | \$5,205 | \$12,215 |

TREASURER
Capital Asset Replacement Fund 105-026

FINANCIAL

| Fund 105 Dept 026 | | 2018 Actual | 2019 Original | 2019 Projected | 2020 Budget | |
|---------------------------|----|----------------------------|------------------|-------------------|----------------|-------|
| REVENUE TOTALS | | \$0 | \$0 | \$0 | \$0 | |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$0 | \$970 | \$0 | \$970 |
| | | COMMODITIES | \$0 | \$970 | \$0 | \$970 |
| EXPENDITURE TOTALS | | \$0 | \$970 | \$0 | \$970 | |

IT DEPARTMENT

Capital Asset Replacement Fund 105-028

FINANCIAL

| Fund 105 Dept 028 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|------------------|------------------|------------------|--------------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 6 | FROM PUB SAF SALES TAX FD | \$264,556 | \$109,499 | \$109,499 | \$321,252 |
| 371 | 13 | FROM COURT AUTOMTN FND613 | \$0 | \$36,783 | \$36,783 | \$36,782 |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$254,696 | \$450,816 | \$417,816 | \$518,288 |
| | | INTERFUND REVENUE | \$519,252 | \$597,098 | \$564,098 | \$876,322 |
| REVENUE TOTALS | | | \$519,252 | \$597,098 | \$564,098 | \$876,322 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$174,962 | \$320,062 | \$164,916 | \$325,053 |
| | | COMMODITIES | \$174,962 | \$320,062 | \$164,916 | \$325,053 |
| 533 | 29 | COMPUTER/INF TCH SERVICES | \$25,213 | \$326,974 | \$110,010 | \$667,518 |
| 533 | 42 | EQUIPMENT MAINTENANCE | \$42,631 | \$87,532 | \$84,186 | \$0 |
| | | SERVICES | \$67,844 | \$414,506 | \$194,196 | \$667,518 |
| 544 | 33 | OFFICE EQUIPMENT & FURNIS | \$30,302 | \$18,120 | \$118,683 | \$100,000 |
| | | CAPITAL | \$30,302 | \$18,120 | \$118,683 | \$100,000 |
| 581 | 3 | CAPITAL LEASE PRINC PMTS | \$35,140 | \$35,822 | \$35,822 | \$30,383 |
| 582 | 3 | INTEREST ON CAPITAL LEASE | \$1,642 | \$961 | \$961 | \$269 |
| | | DEBT | \$36,782 | \$36,783 | \$36,783 | \$30,652 |
| EXPENDITURE TOTALS | | | \$309,890 | \$789,471 | \$514,578 | \$1,123,223 |

PUBLIC DEFENDER
Capital Asset Replacement Fund 105-036

FINANCIAL

| Fund 105 Dept 036 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|----------------|-----------------|-----------------|----------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$2,094 | \$10,403 | \$10,403 | \$5,489 |
| | | INTERFUND REVENUE | \$2,094 | \$10,403 | \$10,403 | \$5,489 |
| REVENUE TOTALS | | | \$2,094 | \$10,403 | \$10,403 | \$5,489 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$0 | \$2,000 | \$853 | \$6,489 |
| | | COMMODITIES | \$0 | \$2,000 | \$853 | \$6,489 |
| EXPENDITURE TOTALS | | | \$0 | \$2,000 | \$853 | \$6,489 |

SHERIFF
Capital Asset Replacement Fund 105-040

FINANCIAL

| Fund 105 Dept 040 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|------------------|------------------|------------------|------------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 6 | FROM PUB SAF SALES TAX FD | \$433,311 | \$131,633 | \$131,633 | \$31,160 |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$4,070 | \$47,765 | \$47,765 | \$0 |
| | | INTERFUND REVENUE | \$437,381 | \$179,398 | \$179,398 | \$31,160 |
| REVENUE TOTALS | | | \$437,381 | \$179,398 | \$179,398 | \$31,160 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$254,348 | \$224,616 | \$29,888 | \$163,986 |
| 522 | 45 | VEH EQUIP LESS THAN \$5000 | \$172,287 | \$0 | \$0 | \$0 |
| 522 | 90 | ARSENAL & POLICE SUPPLIES | \$3,393 | \$0 | \$0 | \$0 |
| | | COMMODITIES | \$430,028 | \$224,616 | \$29,888 | \$163,986 |
| 533 | 29 | COMPUTER/INF TCH SERVICES | \$0 | \$73,415 | \$62,020 | \$37,683 |
| 533 | 42 | EQUIPMENT MAINTENANCE | \$6,750 | \$23,415 | \$0 | \$0 |
| | | SERVICES | \$6,750 | \$96,830 | \$62,020 | \$37,683 |
| 544 | 33 | OFFICE EQUIPMENT & FURNIS | \$0 | \$0 | \$0 | \$47,429 |
| | | CAPITAL | \$0 | \$0 | \$0 | \$47,429 |
| EXPENDITURE TOTALS | | | \$436,778 | \$321,446 | \$91,908 | \$249,098 |

SHERIFF CORRECTIONS

Capital Asset Replacement Fund 105-140

FINANCIAL

| Fund 105 Dept 140 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|-----------------|------------------|------------------|------------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 6 | FROM PUB SAF SALES TAX FD | \$0 | \$324,026 | \$305,240 | \$266,829 |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$20,736 | \$65,428 | \$65,428 | \$8,650 |
| | | INTERFUND REVENUE | \$20,736 | \$389,454 | \$370,668 | \$275,479 |
| REVENUE TOTALS | | | \$20,736 | \$389,454 | \$370,668 | \$275,479 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$0 | \$12,744 | \$10,950 | \$5,607 |
| | | COMMODITIES | \$0 | \$12,744 | \$10,950 | \$5,607 |
| 533 | 29 | COMPUTER/INF TCH SERVICES | \$0 | \$288,268 | \$279,482 | \$266,829 |
| | | SERVICES | \$0 | \$288,268 | \$279,482 | \$266,829 |
| 544 | 30 | AUTOMOBILES, VEHICLES | \$39,760 | \$25,833 | \$35,890 | \$0 |
| 544 | 33 | OFFICE EQUIPMENT & FURNIS | \$0 | \$20,000 | \$0 | \$13,200 |
| | | CAPITAL | \$39,760 | \$45,833 | \$35,890 | \$13,200 |
| EXPENDITURE TOTALS | | | \$39,760 | \$346,845 | \$326,322 | \$285,636 |

**STATE'S ATTORNEY
Capital Asset Replacement Fund 105-041**

FINANCIAL

| Fund 105 Dept 041 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|--------------|-----------------|-----------------|------------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 6 | FROM PUB SAF SALES TAX FD | \$400 | \$28,630 | \$28,630 | \$53,165 |
| | | INTERFUND REVENUE | \$400 | \$28,630 | \$28,630 | \$53,165 |
| REVENUE TOTALS | | | \$400 | \$28,630 | \$28,630 | \$53,165 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$0 | \$4,428 | \$4,027 | \$39,703 |
| | | COMMODITIES | \$0 | \$4,428 | \$4,027 | \$39,703 |
| 533 | 29 | COMPUTER/INF TCH SERVICES | \$0 | \$0 | \$0 | \$40,000 |
| | | SERVICES | \$0 | \$0 | \$0 | \$40,000 |
| 544 | 30 | AUTOMOBILES, VEHICLES | \$0 | \$23,000 | \$0 | \$23,000 |
| 544 | 31 | RADIO EQUIPMENT | \$0 | \$0 | \$0 | \$3,028 |
| | | CAPITAL | \$0 | \$23,000 | \$0 | \$26,028 |
| EXPENDITURE TOTALS | | | \$0 | \$27,428 | \$4,027 | \$105,731 |

CORONER
Capital Asset Replacement Fund 105-042

FINANCIAL

| Fund 105 Dept 042 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|----------------|-----------------|-----------------|----------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 6 | FROM PUB SAF SALES TAX FD | \$875 | \$28,415 | \$28,415 | \$0 |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$0 | \$42,028 | \$42,028 | \$0 |
| | | INTERFUND REVENUE | \$875 | \$70,443 | \$70,443 | \$0 |
| REVENUE TOTALS | | | \$875 | \$70,443 | \$70,443 | \$0 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$7,141 | \$825 | \$0 | \$5,700 |
| | | COMMODITIES | \$7,141 | \$825 | \$0 | \$5,700 |
| 544 | 30 | AUTOMOBILES, VEHICLES | \$0 | \$32,000 | \$35,590 | \$0 |
| | | CAPITAL | \$0 | \$32,000 | \$35,590 | \$0 |
| EXPENDITURE TOTALS | | | \$7,141 | \$32,825 | \$35,590 | \$5,700 |

EMA
Capital Asset Replacement Fund 105-043

FINANCIAL

| Fund 105 Dept 043 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$11,687 | \$19,202 | \$19,202 | \$1,000 |
| | | INTERFUND REVENUE | \$11,687 | \$19,202 | \$19,202 | \$1,000 |
| REVENUE TOTALS | | | \$11,687 | \$19,202 | \$19,202 | \$1,000 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$938 | \$1,800 | \$1,163 | \$1,500 |
| | | COMMODITIES | \$938 | \$1,800 | \$1,163 | \$1,500 |
| 533 | 42 | EQUIPMENT MAINTENANCE | \$31 | \$0 | \$0 | \$0 |
| | | SERVICES | \$31 | \$0 | \$0 | \$0 |
| 544 | 30 | AUTOMOBILES, VEHICLES | \$0 | \$35,000 | \$0 | \$35,000 |
| 544 | 33 | OFFICE EQUIPMENT & FURNIS | \$0 | \$15,000 | \$0 | \$15,000 |
| | | CAPITAL | \$0 | \$50,000 | \$0 | \$50,000 |
| EXPENDITURE TOTALS | | | \$969 | \$51,800 | \$1,163 | \$51,500 |

JUVENILE DETENTION CENTER

Capital Asset Replacement Fund 105-051

FINANCIAL

| Fund 105 Dept 051 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|-----------------|------------------|-----------------|------------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 6 | FROM PUB SAF SALES TAX FD | \$0 | \$23,499 | \$23,499 | \$0 |
| 371 | 18 | FROM PROB SERV FUND 618 | \$10,000 | \$10,000 | \$10,000 | \$135,000 |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$0 | \$8,245 | \$8,245 | \$23,707 |
| | | INTERFUND REVENUE | \$10,000 | \$41,744 | \$41,744 | \$158,707 |
| REVENUE TOTALS | | | \$10,000 | \$41,744 | \$41,744 | \$158,707 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$15,182 | \$103,436 | \$6,902 | \$10,165 |
| | | COMMODITIES | \$15,182 | \$103,436 | \$6,902 | \$10,165 |
| 533 | 42 | EQUIPMENT MAINTENANCE | \$3,995 | \$3,995 | \$3,995 | \$3,995 |
| | | SERVICES | \$3,995 | \$3,995 | \$3,995 | \$3,995 |
| 544 | 33 | OFFICE EQUIPMENT & FURNIS | \$0 | \$0 | \$0 | \$241,080 |
| | | CAPITAL | \$0 | \$0 | \$0 | \$241,080 |
| EXPENDITURE TOTALS | | | \$19,177 | \$107,431 | \$10,897 | \$255,240 |

COURT SERVICES
Capital Asset Replacement Fund 105-052

FINANCIAL

| Fund 105 Dept 052 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|-----------------|-----------------|-----------------|-----------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 6 | FROM PUB SAF SALES TAX FD | \$9,620 | \$13,059 | \$13,059 | \$3,540 |
| | | INTERFUND REVENUE | \$9,620 | \$13,059 | \$13,059 | \$3,540 |
| REVENUE TOTALS | | | \$9,620 | \$13,059 | \$13,059 | \$3,540 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$35,945 | \$21,976 | \$0 | \$21,976 |
| | | COMMODITIES | \$35,945 | \$21,976 | \$0 | \$21,976 |
| 533 | 42 | EQUIPMENT MAINTENANCE | \$1,321 | \$0 | \$0 | \$0 |
| | | SERVICES | \$1,321 | \$0 | \$0 | \$0 |
| 544 | 31 | RADIO EQUIPMENT | \$0 | \$0 | \$0 | \$3,540 |
| | | CAPITAL | \$0 | \$0 | \$0 | \$3,540 |
| EXPENDITURE TOTALS | | | \$37,266 | \$21,976 | \$0 | \$25,516 |

PUBLIC PROPERTIES
Capital Asset Replacement Fund 105-071

FINANCIAL

| Fund 105 Dept 071 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|-----------------|------------------|-----------------|------------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$10,000 | \$97,600 | \$97,600 | \$25,856 |
| | | INTERFUND REVENUE | \$10,000 | \$97,600 | \$97,600 | \$25,856 |
| REVENUE TOTALS | | | \$10,000 | \$97,600 | \$97,600 | \$25,856 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$938 | \$40,589 | \$3,528 | \$68,984 |
| | | COMMODITIES | \$938 | \$40,589 | \$3,528 | \$68,984 |
| 533 | 42 | EQUIPMENT MAINTENANCE | \$31 | \$700 | \$0 | \$0 |
| | | SERVICES | \$31 | \$700 | \$0 | \$0 |
| 544 | 30 | AUTOMOBILES, VEHICLES | \$0 | \$70,792 | \$50,792 | \$0 |
| 544 | 34 | MAINTENANCE EQUIPMENT | \$19,250 | \$20,000 | \$0 | \$36,471 |
| | | CAPITAL | \$19,250 | \$90,792 | \$50,792 | \$36,471 |
| EXPENDITURE TOTALS | | | \$20,219 | \$132,081 | \$54,320 | \$105,455 |

PLANNING & ZONING
Capital Asset Replacement Fund 105-077

FINANCIAL

| Fund 105 Dept 077 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|----------------------------|----------------|----------------|----------------|----------------|
| | | | Actual | Original | Projected | Budget |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$0 | \$3,585 | \$3,585 | \$1,167 |
| | | INTERFUND REVENUE | \$0 | \$3,585 | \$3,585 | \$1,167 |
| REVENUE TOTALS | | | \$0 | \$3,585 | \$3,585 | \$1,167 |
| 522 | 44 | EQUIPMENT LESS THAN \$5000 | \$2,564 | \$1,090 | \$910 | \$1,000 |
| | | COMMODITIES | \$2,564 | \$1,090 | \$910 | \$1,000 |
| 533 | 42 | EQUIPMENT MAINTENANCE | \$172 | \$0 | \$80 | \$266 |
| | | SERVICES | \$172 | \$0 | \$80 | \$266 |
| EXPENDITURE TOTALS | | | \$2,736 | \$1,090 | \$990 | \$1,266 |

FACILITIES REPLACEMENT

Capital Asset Replacement Fund 105-059

BUDGET HIGHLIGHTS

In May 2018, the County Board approved the Champaign County Facilities 10-Year Capital Plan. Facilities Funding in FY2019 increased from \$532,261 to \$1.12 million. In FY2020, the Capital Plan calls for \$2.195 million. Of the \$261,113 appropriated in FY2019 for architectural/engineering services for the potential relocation of the Sheriff's downtown facilities, \$33,500 was spent. The Facilities Committee has commenced discussions regarding planning for the relocation of the Sheriff's Office and downtown jail.

FINANCIAL

| Fund 105 Dept 059 | | | 2018 | 2019 | 2019 | 2020 |
|---------------------------|----|---------------------------|------------------|--------------------|--------------------|--------------------|
| | | | Actual | Original | Projected | Budget |
| 369 | 90 | OTHER MISC. REVENUE | \$6,956 | \$0 | \$0 | \$0 |
| | | MISCELLANEOUS | \$6,956 | \$0 | \$0 | \$0 |
| 371 | 6 | FROM PUB SAF SALES TAX FD | \$331,113 | \$0 | \$0 | \$0 |
| 371 | 80 | FROM GENERAL CORP FND 080 | \$462,261 | \$1,120,000 | \$1,120,000 | \$2,195,000 |
| | | INTERFUND REVENUE | \$793,374 | \$1,120,000 | \$1,120,000 | \$2,195,000 |
| REVENUE TOTALS | | | \$800,330 | \$1,120,000 | \$1,120,000 | \$2,195,000 |
| 533 | 2 | ARCHITECT SERVICES | \$10,904 | \$261,113 | \$123,128 | \$227,613 |
| 533 | 4 | ENGINEERING SERVICES | \$39,797 | \$0 | \$0 | \$65,000 |
| 533 | 44 | MAIN ST JAIL REPAIR-MAINT | \$20,704 | \$0 | \$11,343 | \$0 |
| 533 | 46 | 1905 E MAIN REPAIR-MAINT | \$2,058 | \$0 | \$0 | \$0 |
| 533 | 47 | JUV DET CTR REPAIR-MAINT | \$0 | \$0 | \$9,110 | \$0 |
| 533 | 61 | 1701 E MAIN REPAIR-MAINT | \$1,898 | \$0 | \$0 | \$0 |
| 533 | 86 | NURS HOME BLDG REPAIR/MNT | \$17,903 | \$0 | \$0 | \$0 |
| 534 | 70 | BROOKNS BLDG REPAIR-MAINT | \$20,392 | \$0 | \$0 | \$0 |
| 534 | 72 | SATELLITE JAIL REPAIR-MNT | \$17,872 | \$0 | \$0 | \$0 |
| | | SERVICES | \$131,528 | \$261,113 | \$143,581 | \$292,613 |
| 544 | 16 | COURTS FACILITY CONST/IMP | \$0 | \$0 | \$89,201 | \$0 |
| 544 | 17 | SATELLITE JAIL CONST/IMPR | \$156,805 | \$75,000 | \$0 | \$975,000 |
| 544 | 18 | BROOKNS BLDG CONST/IMPROV | \$0 | \$175,000 | \$209,400 | \$575,000 |
| 544 | 23 | JUV DET CTR CONST/IMPROVE | \$0 | \$5,000 | \$291,050 | \$0 |
| 544 | 25 | 1905 E MAIN CONST/IMPROVE | \$0 | \$565,000 | \$194,453 | \$580,000 |
| 544 | 41 | PARKING LOT/SIDEWLK CONST | \$73,175 | \$300,000 | \$225,815 | \$0 |
| | | CAPITAL | \$229,980 | \$1,120,000 | \$1,009,919 | \$2,130,000 |
| EXPENDITURE TOTALS | | | \$361,508 | \$1,381,113 | \$1,153,500 | \$2,422,613 |