

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 state legislature imposed a 2% collection fee on Public Safety Sales Tax revenue effective July 1, 2017. The legislature reduced the fee to 1.5% in July 2018. The fee has cost the County \$163,000 since inception through June 2019.

The ¼ cent Public Safety Sales Tax is the primary source of revenue for this fund. Revenue in FY2020 for the tax is budgeted at \$4.91 million, 1.25% over FY2019 projections. The five- and ten-year average growth for this fund is 1.2% and 0.9% respectively. 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 the Public Safety Sales Tax is not assessed on the sale of any vehicles licensed through the State of Illinois.

In FY2020, budgeted expenditures exceed budgeted revenues by \$44,000. 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 following summarizes expenditure highlights for FY2020:

Debt Service

- Forty-eight percent, \$2.37 million, of public safety sales tax fund revenue is budgeted for debt service on bonds issued for the construction of the Courthouse and Juvenile Detention Center.

Justice Technology

- Partial funding for software maintenance for the Courts Technology system (JANO), \$30,000, is paid from this fund.
- Previously, software maintenance for the County's former jail management software was paid from this fund. In FY2019, the County implemented Jail Management Software as a Service which is now paid from the Capital Asset Replacement Fund.

Delinquency Prevention

- Five percent of FY2019 revenue is designated for delinquency prevention grant funding in FY2020, \$242,500.
- In FY2018, \$14,751 of the Fund Balance was expended for Youth Assessment Center (YAC) moving expenses. At the end of FY2019, \$66,779 of previously unspent Delinquency Prevention grant funding from prior years will remain within the Public Safety Sales Tax Fund Balance to be appropriated to future one-time expenditures for these initiatives.

County Board

- Funding for the Re-Entry Program is appropriated at \$100,000. In March 2019, the County Board adopted Resolution No. 2019-75 documenting its intent to extend the contract with Rosecrance for Re-Entry programming effective July 1, 2019 through June 30, 2020, at a cost of \$50,000 in FY2020. The remaining \$50,000 appropriation is available should the contract be extended, or the funds are otherwise directed by the County Board.
- A transfer to General Corporate Fund budgets (Corrections \$90,133 and General County \$8,541) for the salary and health insurance cost of one lieutenant dedicated to Classification System oversight and development in the Jail.
- A transfer to the Sheriff’s Law Enforcement budget for \$588,011, for a portion of METCAD costs and the body camera replacement program planned for FY2020 (see Sheriff Heuerman’s memo following the Law Enforcement budget document).
- A transfer of \$61,784 to the Specialty Courts Fund for the salary and benefits of the Specialty Courts Coordinator position.
- Payment of annual fees on the debt service covered by the Public Safety Sales Tax Fund, \$1,500.
- A transfer of \$830,000 to the General Corporate Fund to offset the utilities and minor maintenance costs of public safety buildings. In 2018, these costs totaled \$871,000.
- A transfer to the Capital Asset Replacement Fund (CARF) for the technology needs of criminal justice system offices, \$675,946.

Public Safety Offices Software, Security, Technology	\$189,149
ERP-Financial System	\$132,103
Jail Management SaaS (includes 2 nd year implementation costs)	\$266,829
Civil Processing SaaS	\$25,560
Digital Evidence Management System (State’s Attorney)	\$40,000
Equipment/Computers	\$22,305
Total	\$675,946

FINANCIAL

Fund 106 Summary			2018	2019	2019	2020
			Actual	Original	Projected	Budget
318	9	PUB SAFETY 1/4% SALES TAX	\$4,899,346	\$4,922,750	\$4,850,000	\$4,910,625
		PROPERTY TAXES	\$4,899,346	\$4,922,750	\$4,850,000	\$4,910,625
361	10	INVESTMENT INTEREST	\$44,973	\$20,000	\$45,000	\$40,000
363	50	RESTRICTED DONATIONS	\$0	\$0	\$44,000	\$0
		MISCELLANEOUS	\$44,973	\$20,000	\$89,000	\$40,000
REVENUE TOTALS			\$4,944,319	\$4,942,750	\$4,939,000	\$4,950,625
533	42	EQUIPMENT MAINTENANCE	\$94,653	\$30,000	\$42,530	\$30,000
533	92	CONTRIBUTIONS & GRANTS	\$351,351	\$342,500	\$342,500	\$342,500
		SERVICES	\$446,004	\$372,500	\$385,030	\$372,500

Fund 106 Summary			2018	2019	2019	2020
			Actual	Original	Projected	Budget
571	14	TO CAPITAL IMPRV FUND 105	\$1,039,875	\$658,761	\$639,975	\$675,946
571	80	TO GENERAL CORP FUND 080	\$895,349	\$1,484,411	\$1,484,411	\$1,516,685
571	87	TO DRUG COURTS FUND 685	\$60,116	\$60,881	\$60,881	\$61,784
		INTERFUND EXPENDITURE	\$1,995,340	\$2,204,053	\$2,185,267	\$2,254,415
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	\$1,004,385	\$948,562	\$947,512	\$857,710
		DEBT	\$2,309,385	\$2,323,562	\$2,322,512	\$2,367,710
		EXPENDITURE TOTALS	\$4,750,729	\$4,900,115	\$4,892,809	\$4,994,625

FUND BALANCE

FY2018 Actual	FY2019 Projected	FY2020 Budgeted
\$2,469,026	\$2,515,217	\$2,471,217

Due to bond covenants for debt financing paid from the Public Safety Sales Tax Fund, appropriation for the current fiscal year must be 1.25 times the debt service. In conjunction with the budgeted sales tax revenues, the fund balance reserve for debt service in FY2020 is \$592,000. The General Fund is reliant on borrowing from the Public Safety Sales Tax Fund during the first half of the fiscal year while waiting on the receipt of property tax revenues; therefore, the minimum fund balance recommendation is \$1 million plus the reserve required by the bond covenants, which is \$1.6 million in FY2020.

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	2019	2019	2020
			Actual	Original	Projected	Budget
318	9	PUB SAFETY 1/4% SALES TAX PROPERTY TAXES	\$2,414,617 \$2,414,617	\$2,321,562 \$2,321,562	\$2,321,562 \$2,321,562	\$2,322,210 \$2,322,210
363	50	RESTRICTED DONATIONS MISCELLANEOUS	\$0 \$0	\$0 \$0	\$44,000 \$44,000	\$0 \$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 DEBT	\$1,003,435 \$2,308,435	\$946,562 \$2,321,562	\$946,562 \$2,321,562	\$856,210 \$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

PUBLIC SAFETY SALES TAX FUND COUNTY BOARD

Fund 106-010

Public Safety Sales Tax revenues, which are not budgeted for debt service and interest, are receipted into this budget. Refer to the Public Safety Sales Tax budget summary document, 106-000, for more detailed information.

FINANCIAL

Fund 106 Dept 010			2018 Actual	2019 Original	2019 Projected	2020 Budget
318	9	PUB SAFETY 1/4% SALES TAX PROPERTY TAXES	\$2,484,729 \$2,484,729	\$2,601,188 \$2,601,188	\$2,528,438 \$2,528,438	\$2,588,415 \$2,588,415
361	10	INVESTMENT INTEREST MISCELLANEOUS	\$44,973 \$44,973	\$20,000 \$20,000	\$45,000 \$45,000	\$40,000 \$40,000
REVENUE TOTALS			\$2,529,702	\$2,621,188	\$2,573,438	\$2,628,415
533	92	CONTRIBUTIONS & GRANTS SERVICES	\$100,000 \$100,000	\$100,000 \$100,000	\$100,000 \$100,000	\$100,000 \$100,000
571	14	TO CAPITAL IMPRV FUND 105	\$1,039,875	\$658,761	\$639,975	\$675,946
571	80	TO GENERAL CORP FUND 080	\$895,349	\$1,484,411	\$1,484,411	\$1,516,685
571	87	TO DRUG COURTS FUND 685	\$60,116	\$60,881	\$60,881	\$61,784
INTERFUND EXPENDITURE			\$1,995,340	\$2,204,053	\$2,185,267	\$2,254,415
582	2	INT & FEES-GEN OBLIG BONDS DEBT	\$950 \$950	\$2,000 \$2,000	\$950 \$950	\$1,500 \$1,500
EXPENDITURE TOTALS			\$2,096,290	\$2,306,053	\$2,286,217	\$2,355,915

PUBLIC SAFETY SALES TAX JUSTICE SYSTEMS TECHNOLOGY

Fund 106-230

Annual maintenance for Clericus Magnus justice system technology (JANO) is paid for out of both this budget and from the Courts Automation Fund budget. Annual maintenance for jail management technology (Tyler/New World) was previously paid from this budget. Champaign County was one of only three clients still using the New World System (NWS) on an AS/400 and the County was notified that Tyler/NWS would discontinue support for the legacy software in the near future. The Sheriff’s Office received a highly incentivized offer from Tyler Technology to move to a cloud-based Odyssey Jail Management Software. Beginning in FY2019, the Software as a Service (SaaS) contract for jail management is budgeted in the Corrections Capital Asset Replacement Fund budget.

FINANCIAL

	Fund 106	Dept 230	2018 Actual	2019 Original	2019 Projected	2020 Budget
			\$0	\$0	\$0	\$0
		REVENUE TOTALS				
533	42	EQUIPMENT MAINTENANCE	\$94,653	\$30,000	\$42,530	\$30,000
		SERVICES	\$94,653	\$30,000	\$42,530	\$30,000
		EXPENDITURE TOTALS	\$94,653	\$30,000	\$42,530	\$30,000

DELINQUENCY PREVENTION GRANTS

Public Safety Sales Tax Fund 106-237

BUDGET HIGHLIGHTS

Since January 2016, the County Board has entered in to a Memorandum of Understanding with the Regional Planning Commission to provide services through the Youth Assessment Center with the funding provided by the Public Safety Sales Tax. A commitment of \$242,500 is budgeted for FY2020 based on anticipated sales tax projections for FY2019.

The balance of the set-aside, unspent revenue from previous fiscal years, from Public Safety Sales Tax Fund for Delinquency Prevention Grants is \$66,779. At the beginning of FY2019, the balance increased by \$2,467 based on the 5% allocation of FY2018 revenues for delinquency prevention funding. In FY2018, \$14,751 of the set-aside was used for relocation expenses of the Youth Assessment Center now located at 2011 Round Barn Road, Champaign. The balance will remain in the Public Safety Sales Tax Fund balance until it is appropriated for requested one-time expenditures for the delinquency prevention grant funded programs. At this time, total funds in both FY2019 and FY2020 are committed to the ongoing development of the Juvenile Assessment Center.

FINANCIAL

Fund 106 Dept 237		2018 Actual	2019 Original	2019 Projected	2020 Budget
REVENUE TOTALS		\$0	\$0	\$0	\$0
533	92	CONTRIBUTIONS & GRANTS	\$251,351	\$242,500	\$242,500
		SERVICES	\$251,351	\$242,500	\$242,500
EXPENDITURE TOTALS		\$251,351	\$242,500	\$242,500	\$242,500

ALIGNMENT to STRATEGIC PLAN

Goal #1 – Champaign County is committed to being a high performing, open and transparent local government organization.

- The operation of the Youth Assessment Center will be in cooperation with other community youth programming, maximizing the resources dedicated to the Youth Assessment Center.

Goal #3 – Champaign County promotes a safe, just and healthy community.

- The Delinquency Prevention Grant is used to deflect youth from the juvenile justice system and is focused on public safety through utilization of the Youth Assessment Center.

DESCRIPTION

The Youth Assessment Center is achieved through the cooperation of multiple agencies to provide a place where troubled teens that have been arrested or are experiencing other school or family difficulties are provided the chance to seek help from community services, avoid blemishes on their criminal records and learn from past mistakes.

OBJECTIVES

1. Stabilize the operation of the Youth Assessment Center to assure its availability as an ongoing resource in Champaign County
2. Ensure that the Youth Assessment Center Advisory Committee monitors the performance of the Youth Assessment Center and reports back to the County Board.
3. Ensure fiscal accountability for the Youth Assessment Center.

PERFORMANCE INDICATORS

Indicator	FY2018 Actual	FY2019 Projected	FY2020 Budgeted
Total dollars appropriated for Juvenile Assessment Center	\$251,350*	\$242,500	\$242,500
Number of Juveniles provided services through the Juvenile Assessment Center (JAC)	504	450	500
Number of Youth Assessment Center Advisory Team Meetings	7**	4	4

*FY2018 included \$14,751 for one-time relocation expenses.

**In the fall of 2018, the Advisory Committee decided that a quarterly meeting was sufficient.