

# **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-imposed collection fee on Public Safety Sales Tax revenue effective July 1, 2017 has cost the County \$246,000 since inception through August 2020.

The ¼ cent Public Safety Sales Tax is the primary source of revenue for this fund. 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, sales tax revenue is projected to decline 13% compared to budget as a result of the COVID-19 pandemic. FY2021 revenues are conservatively budgeted to increase 3%.

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 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). The State's Attorney's Office has been in contact with the executor of the Richmond Trust regarding the pledge. The budget does not include receipt of this revenue as timing of receipt is uncertain.

The following summarizes expenditure highlights for FY2021:

#### **Debt Service**

- Forty-eight percent, \$2.4 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), \$40,000, is paid from this fund.

#### **Delinquency Prevention**

- Five percent of projected FY2020 revenue is designated for delinquency prevention grant funding in FY2021, \$213,850.

#### **County Board**

- Funding for the Re-Entry Program is appropriated at \$100,000. The current contract with Rosecrance for Re-Entry programming effective July 1, 2020 through June 30, 2021, at a cost of

\$50,000 in FY2021. 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, \$101,815 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 \$507,000, for a portion of METCAD costs.
- Payment of annual fees on the debt service covered by the Public Safety Sales Tax Fund, \$1,500.
- A transfer of \$800,000 to the General Corporate Fund to offset the utilities and minor maintenance costs of public safety buildings.
- A transfer to the Capital Asset Replacement Fund (CARF) for the technology needs of criminal justice system offices, \$240,437.

## FINANCIAL

Fund 106 Summary			2019	2020	2020	2021
			Actual	Original	Projected	Budget
318	9	PUB SAFETY 1/4% SALES TAX PROPERTY TAXES	\$4,863,990 \$4,863,990	\$4,910,625 \$4,910,625	\$4,277,000 \$4,277,000	\$4,405,310 \$4,405,310
335	60	STATE REIMBURSEMENT FEDERAL, STATE & LOCAL SHARED REVENUE	\$0 \$0	\$0 \$0	\$22,000 \$22,000	\$0 \$0
361	10	INVESTMENT INTEREST	\$52,097	\$40,000	\$20,000	\$15,000
369	90	OTHER MISC. REVENUE MISCELLANEOUS	\$396 \$52,493	\$0 \$40,000	\$0 \$20,000	\$0 \$15,000
<b>REVENUE TOTALS</b>			<b>\$4,916,483</b>	<b>\$4,950,625</b>	<b>\$4,319,000</b>	<b>\$4,420,310</b>
533	42	EQUIPMENT MAINTENANCE	\$42,530	\$30,000	\$25,644	\$40,000
533	92	CONTRIBUTIONS & GRANTS SERVICES	\$300,042 \$342,572	\$342,500 \$372,500	\$342,500 \$368,144	\$313,850 \$353,850
571	14	TO CAPITAL IMPRV FUND 105	\$639,975	\$675,946	\$675,946	\$240,437
571	80	TO GENERAL CORP FUND 080	\$1,483,237	\$1,516,685	\$1,486,685	\$1,408,815
571	87	TO DRUG COURTS FUND 685 INTERFUND EXPENDITURE	\$57,944 \$2,181,156	\$61,784 \$2,254,415	\$0 \$2,162,631	\$0 \$1,649,252
581	1	GEN OBLIG BOND PRINCIPAL	\$1,375,000	\$1,510,000	\$1,510,000	\$1,650,000
582	2	INT & FEES-GEN OBLIG BONDS DEBT	\$947,512 \$2,322,512	\$857,710 \$2,367,710	\$857,159 \$2,367,159	\$756,861 \$2,406,861
<b>EXPENDITURE TOTALS</b>			<b>\$4,846,240</b>	<b>\$4,994,625</b>	<b>\$4,897,934</b>	<b>\$4,409,963</b>

**FUND BALANCE**

<b>FY2019 Actual</b>	<b>FY2020 Projected</b>	<b>FY2021 Budgeted</b>
\$2,583,267	\$2,004,333	\$2,014,680

The decrease in FY2020 fund balance is due to a reduction in sales tax revenues as a result of the COVID-19 pandemic. 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 FY2021 is \$601,840. 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 FY2021.

# 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.

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.

### **FINANCIAL**

Fund 106 Dept 013			2019 Actual	2020 Original	2020 Projected	2021 Budget
318	9	PUB SAFETY 1/4% SALES TAX PROPERTY TAXES	\$2,424,015 \$2,424,015	\$2,322,210 \$2,322,210	\$2,322,210 \$2,322,210	\$2,405,361 \$2,405,361
<b>REVENUE TOTALS</b>			<b>\$2,424,015</b>	<b>\$2,322,210</b>	<b>\$2,322,210</b>	<b>\$2,405,361</b>
581	1	GEN OBLIG BOND PRINCIPAL	\$1,375,000	\$1,510,000	\$1,510,000	\$1,650,000
582	2	INT & FEES-GEN OBLIG BONDS DEBT	\$947,037 \$2,322,037	\$856,210 \$2,366,210	\$856,209 \$2,366,209	\$755,361 \$2,405,361
<b>EXPENDITURE TOTALS</b>			<b>\$2,322,037</b>	<b>\$2,366,210</b>	<b>\$2,366,209</b>	<b>\$2,405,361</b>

### **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
1/1/2022	\$1,275,000	8.25%	5.41%
1/1/2023	\$1,420,000	8.25%	5.42%
Total	\$2,695,000		

**Debt Service Payments**

Fiscal Year	Principal	Interest	Total
FY 2021	\$1,275,000	\$222,338	\$1,497,338
FY 2022	\$1,420,000	\$117,150	\$1,537,150
TOTAL	\$2,695,000	\$339,488	\$3,034,488

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

Maturity Date	Principal	Interest Rate
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	\$2,355,000	

**Debt Service Payments**

Fiscal Year	Principal	Interest	Total
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	\$2,355,000	\$153,523	\$2,508,523

**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%

Maturity Date	Principal	Interest Rate	Original Yield to Maturity
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%
<b>Total</b>	<b>\$9,795,000</b>		

<b>Debt Service Payments</b>			
Fiscal Year	Principal	Interest	Total
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
<b>TOTAL</b>	<b>\$9,795,000</b>	<b>\$2,802,000</b>	<b>\$12,597,000</b>

**FY2021**

Total Principal	\$1,650,000
Total Interest	<u>\$ 755,361</u>
Total Debt Service	\$2,405,361

# 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			2019	2020	2020	2021
			Actual	Original	Projected	Budget
318	9	PUB SAFETY 1/4% SALES TAX	\$2,439,975	\$2,588,415	\$1,954,790	\$1,999,949
		PROPERTY TAXES	\$2,439,975	\$2,588,415	\$1,954,790	\$1,999,949
335	60	STATE REIMBURSEMENT	\$0	\$0	\$22,000	\$0
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$0	\$0	\$22,000	\$0
361	10	INVESTMENT INTEREST	\$52,097	\$40,000	\$20,000	\$15,000
369	90	OTHER MISC. REVENUE	\$396	\$0	\$0	\$0
		MISCELLANEOUS	\$52,493	\$40,000	\$20,000	\$15,000
<b>REVENUE TOTALS</b>			<b>\$2,492,468</b>	<b>\$2,628,415</b>	<b>\$1,996,790</b>	<b>\$2,014,949</b>
533	92	CONTRIBUTIONS & GRANTS	\$57,542	\$100,000	\$100,000	\$100,000
		SERVICES	\$57,542	\$100,000	\$100,000	\$100,000
571	14	TO CAPITAL IMPRV FUND 105	\$639,975	\$675,946	\$675,946	\$240,437
571	80	TO GENERAL CORP FUND 080	\$1,483,237	\$1,516,685	\$1,486,685	\$1,408,815
571	87	TO DRUG COURTS FUND 685	\$57,944	\$61,784	\$0	\$0
		INTERFUND EXPENDITURE	\$2,181,156	\$2,254,415	\$2,162,631	\$1,649,252
582	2	INT & FEES-GEN OBLIG BONDS	\$475	\$1,500	\$950	\$1,500
		DEBT	\$475	\$1,500	\$950	\$1,500
<b>EXPENDITURE TOTALS</b>			<b>\$2,239,173</b>	<b>\$2,355,915</b>	<b>\$2,263,581</b>	<b>\$1,750,752</b>

**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		2019 Actual	2020 Original	2020 Projected	2021 Budget	
<b>REVENUE TOTALS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
533	42	EQUIPMENT MAINTENANCE	\$42,530	\$30,000	\$25,644	\$40,000
		SERVICES	\$42,530	\$30,000	\$25,644	\$40,000
<b>EXPENDITURE TOTALS</b>		<b>\$42,530</b>	<b>\$30,000</b>	<b>\$25,644</b>	<b>\$40,000</b>	



# DELINQUENCY PREVENTION GRANTS

## Public Safety Sales Tax Fund 106-237

### BUDGET HIGHLIGHTS

Since January 2016, the County Board has entered into 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 \$213,850 is budgeted for FY2021 based on anticipated sales tax projections for FY2020. Due to the COVID-19 pandemic and Stay-at-Home Order, sales tax revenues declined considerably in 2020.

The balance of the set-aside, unspent revenue from previous fiscal years, from Public Safety Sales Tax Fund for Delinquency Prevention Grants is \$67,478. At the beginning of FY2020, the balance increased by \$700 based on the 5% allocation of FY2019 revenues for delinquency prevention funding. 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. Funds are committed to the ongoing development of the Juvenile Assessment Center.

### FINANCIAL

Fund 106 Dept 237		2019 Actual	2020 Original	2020 Projected	2021 Budget	
<b>REVENUE TOTALS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
533	92	CONTRIBUTIONS & GRANTS	\$242,500	\$242,500	\$242,500	\$213,850
		SERVICES	\$242,500	\$242,500	\$242,500	\$213,850
<b>EXPENDITURE TOTALS</b>		<b>\$242,500</b>	<b>\$242,500</b>	<b>\$242,500</b>	<b>\$213,850</b>	

### 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**

<b>Indicator</b>	<b>FY2019 Actual</b>	<b>FY2020 Projected</b>	<b>FY2021 Budgeted</b>
Total dollars appropriated for Juvenile Assessment Center	\$242,500	\$242,500	\$213,850
Number of Juveniles provided services through the Juvenile Assessment Center (JAC)	393	375*	450
Number of Youth Assessment Center Advisory Team Meetings	4	3*	4

\*The FY2020 projection is lower than anticipated due to impact of Covis-19