

Five Year Financial Forecast

FY2018-2022

Framework for Financial Decisions and Planning

Focus

- General Fund
- Public Safety Sales Tax Fund

Nursing Home Operation/Disposition is not part of this Forecast other than the impact of loan forgiveness in FY2018.

Moody's Rating, July 2017

Aa2

Negative Outlook

“The negative outlook reflects the expectation that without material changes to operating revenues or expenditures, continued support of the county nursing home will likely continue to weaken the county's reserve position, placing downward pressure on the rating.”

Economic Conditions

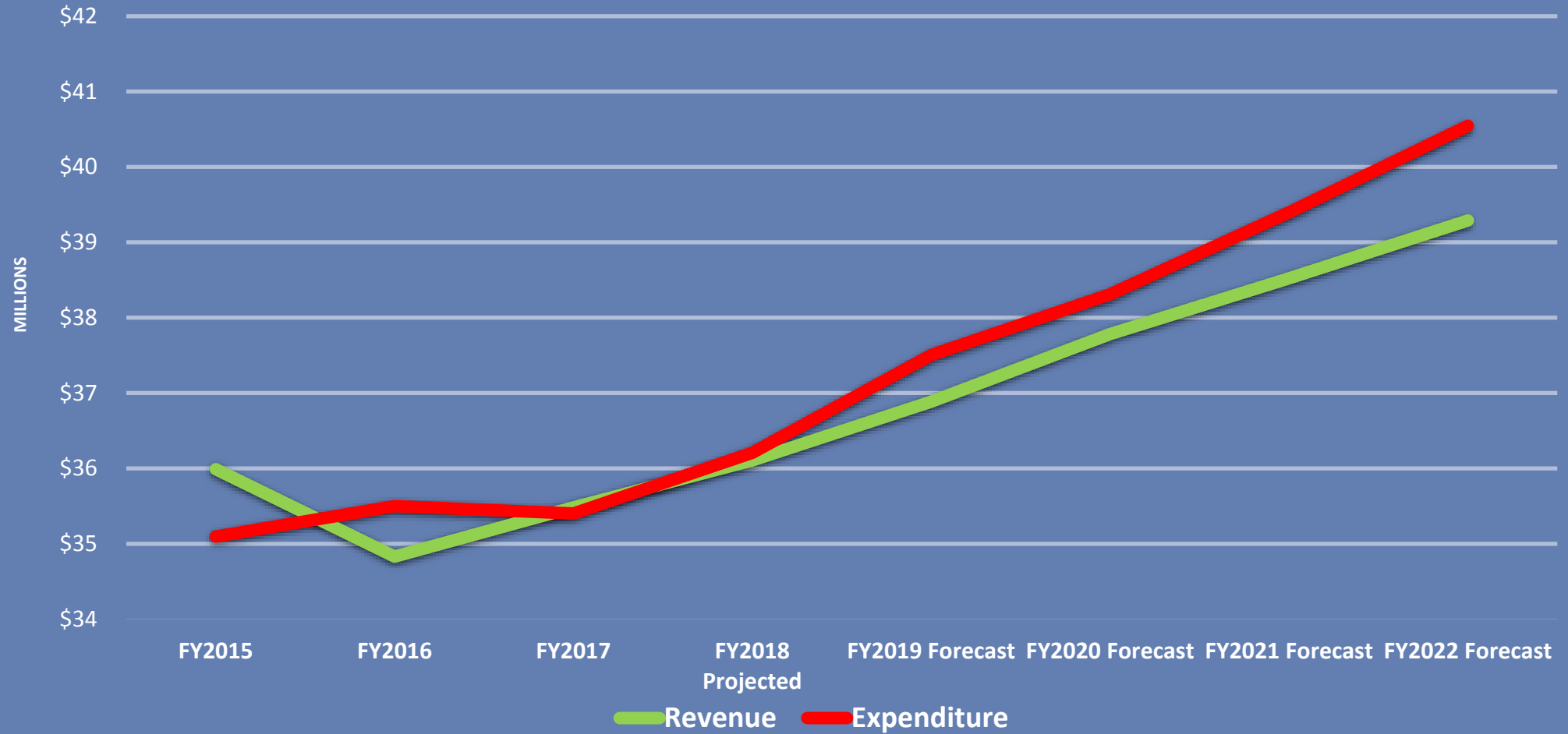
- CPI 2.1%
- Unemployment rates in Champaign County ↓
- Illinois Population ↓ 4th consecutive year
- Moody's on Illinois – State's fiscal problems and weak demographic profile “cast doubt on the forecasts for state and local governments”.

Financial Challenges

- State
- Facilities Needs
- Technology Needs
- Enterprise Fund Pressure on General Fund

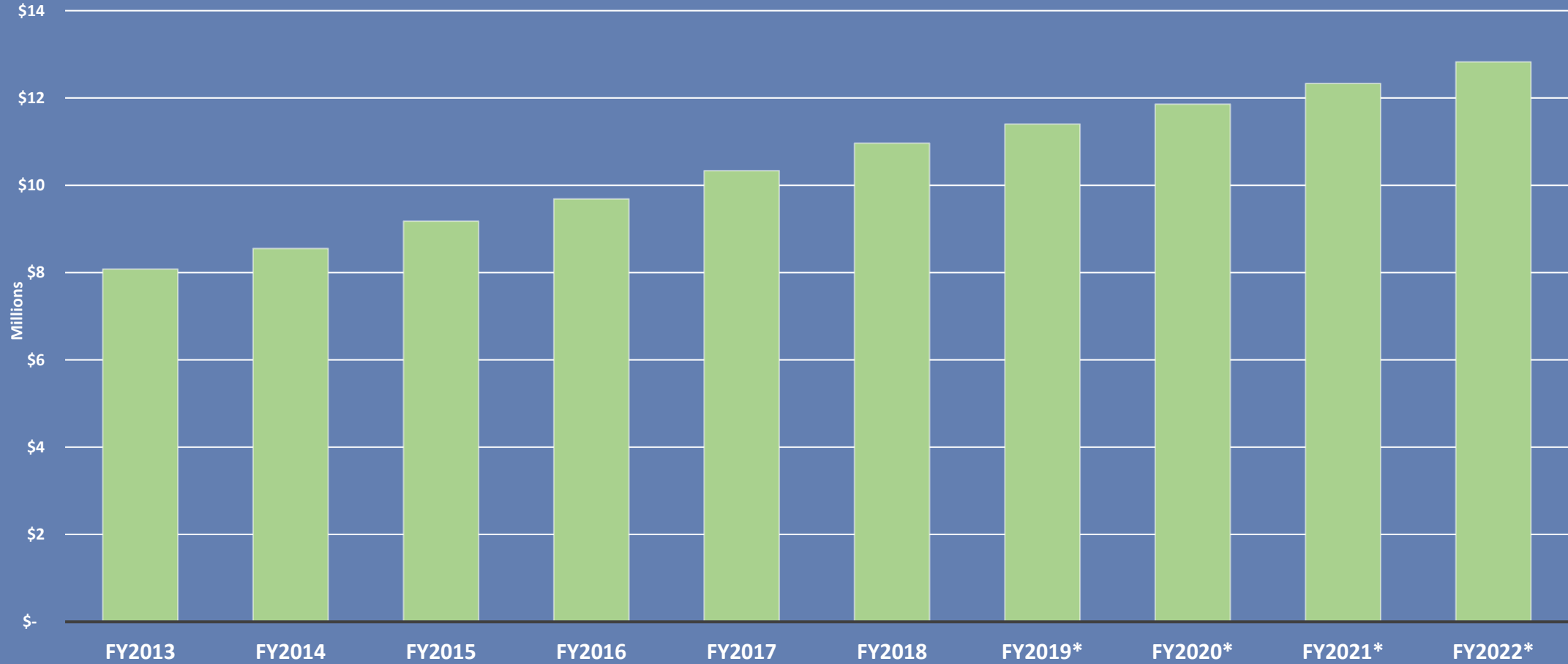
GENERAL FUND

Revenue and Expenditure Forecast



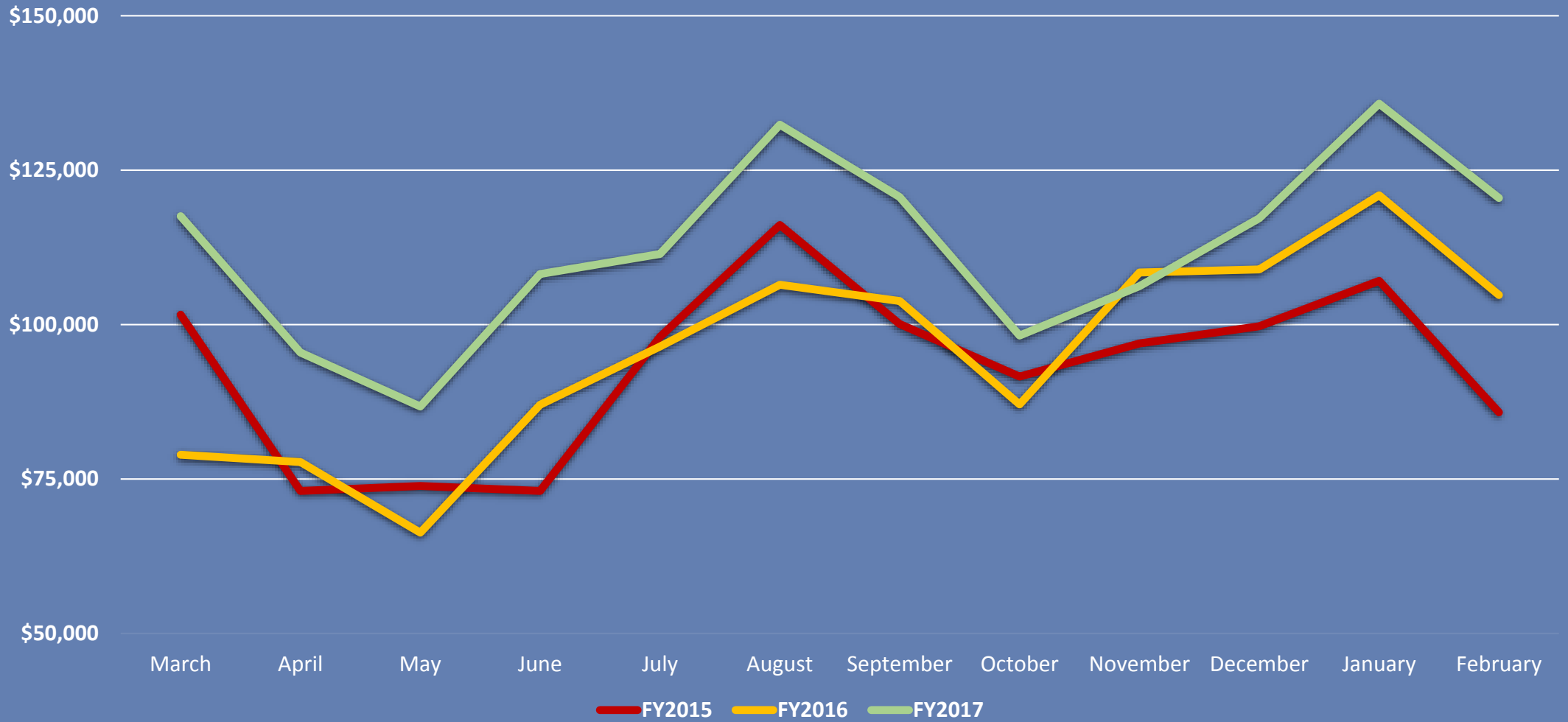
GENERAL FUND REVENUE

Property Tax Revenue



GENERAL FUND REVENUE

One-Cent Sales Tax



Champaign County, Illinois

GENERAL FUND REVENUE

**TABLE 3. CORPORATE PERSONAL PROPERTY REPLACEMENT TAX DIVERSION
BY THE STATE BASED ON THE STATE FISCAL YEAR (\$ IN THOUSANDS)**

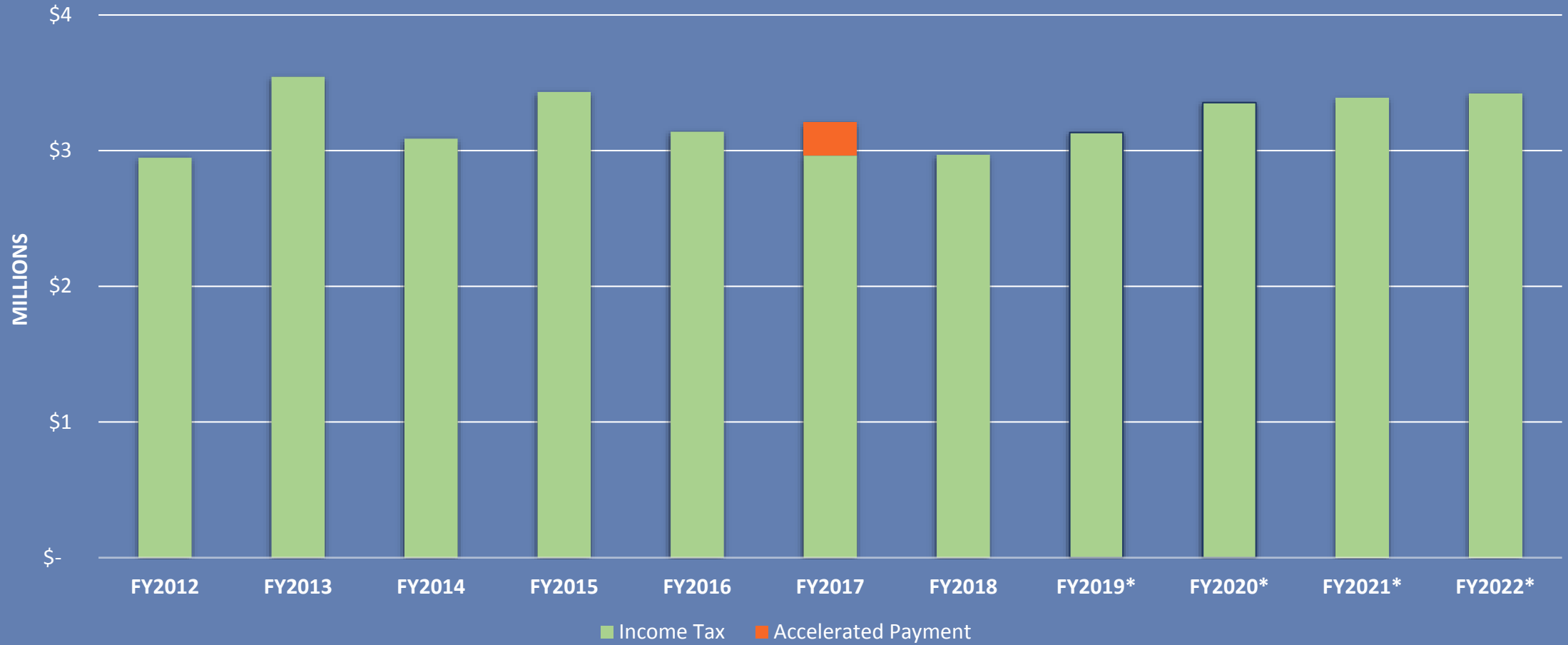
	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Dept of Revenue Admin/Enforcement	\$21,643	\$23,683	\$24,773	\$27,121	\$26,257	\$26,751	\$28,412	\$30,151	\$30,984	\$32,836
Local Government Officials' salaries, stipends and bonuses (state's attorneys, public defenders, supervisors of assessment, sheriffs, etc.)				\$14,425	\$27,909	\$25,290	\$27,089	\$27,385	\$27,498	\$27,348
Property Tax Appeal Board		\$2,791	\$3,367	\$4,482	\$4,778	\$4,577	\$5,034	\$5,321	\$5,321	\$5,587
Regional Offices of Education				\$13,032	\$16,975	\$13,636	\$17,670	\$15,720	\$17,740	\$17,840
State Board of Elections					\$159	\$2,571	\$5,843	\$3,100	\$5,800	\$3,100
Illinois Education Labor Relations Board						\$1,559	\$1,698	\$1,577	\$1,571	\$1,760
Court Reporters							\$34,114	\$34,114	\$34,114	\$85,830
Appellate Prosecutor								\$450	\$675	\$880
Illinois Community Colleges									\$97,100	\$103,500
Grants to Local Health Depts.										\$18,099
TOTAL CPPRT DIVERSION	\$21,643	\$26,474	\$28,148	\$59,059	\$76,078	\$74,385	\$119,860	\$117,818	\$220,803	\$296,779

Source: Compiled from Budget Bills

Diversions
2009 = \$21.6 million
2018 = \$297 million

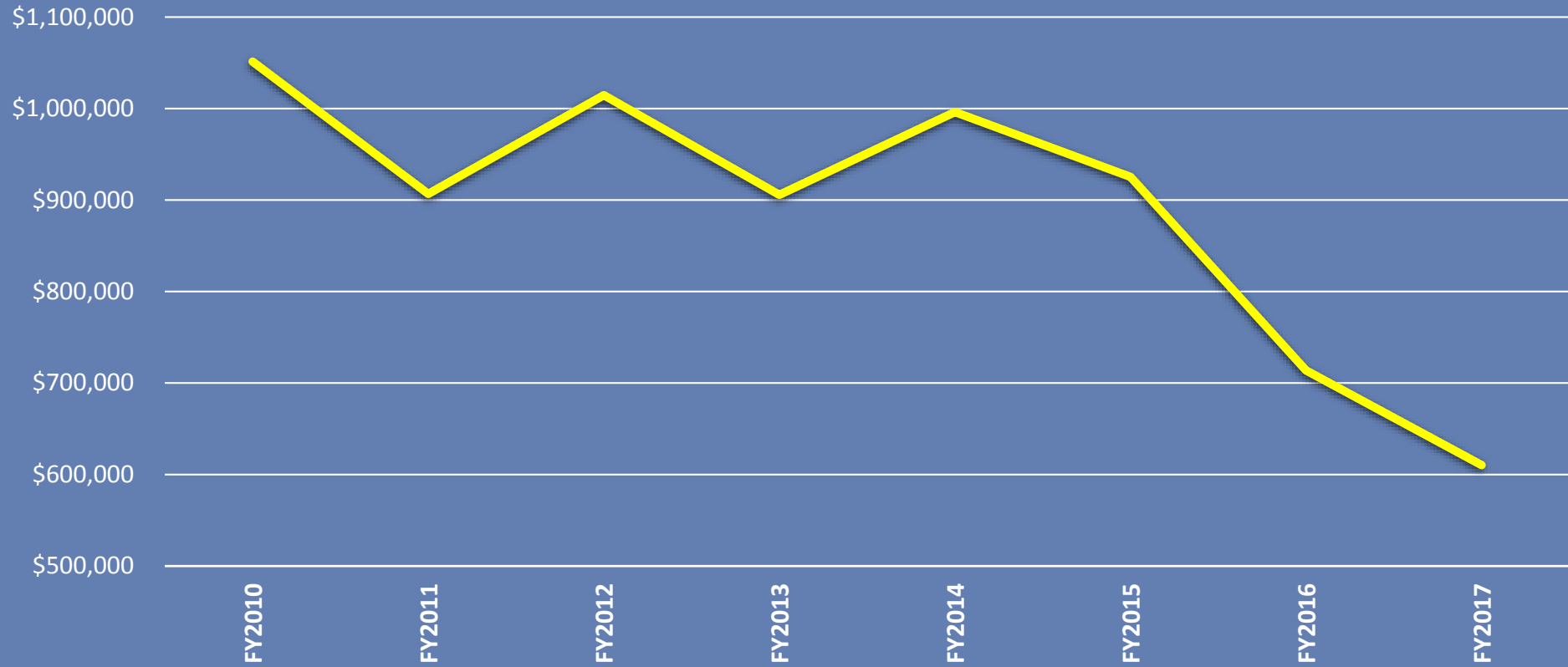
GENERAL FUND REVENUE

Income Tax

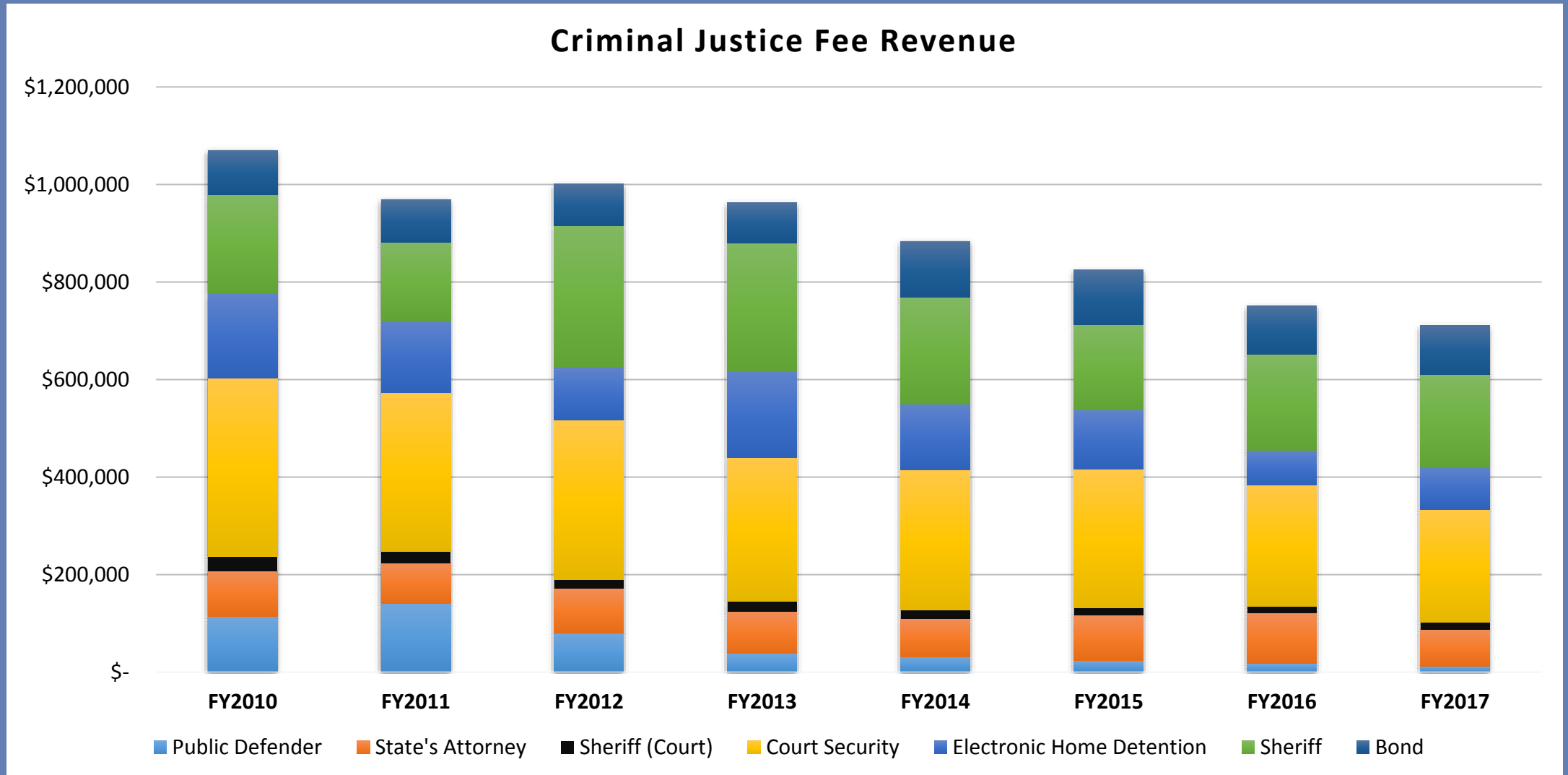


GENERAL FUND REVENUE

Fines and Forfeitures

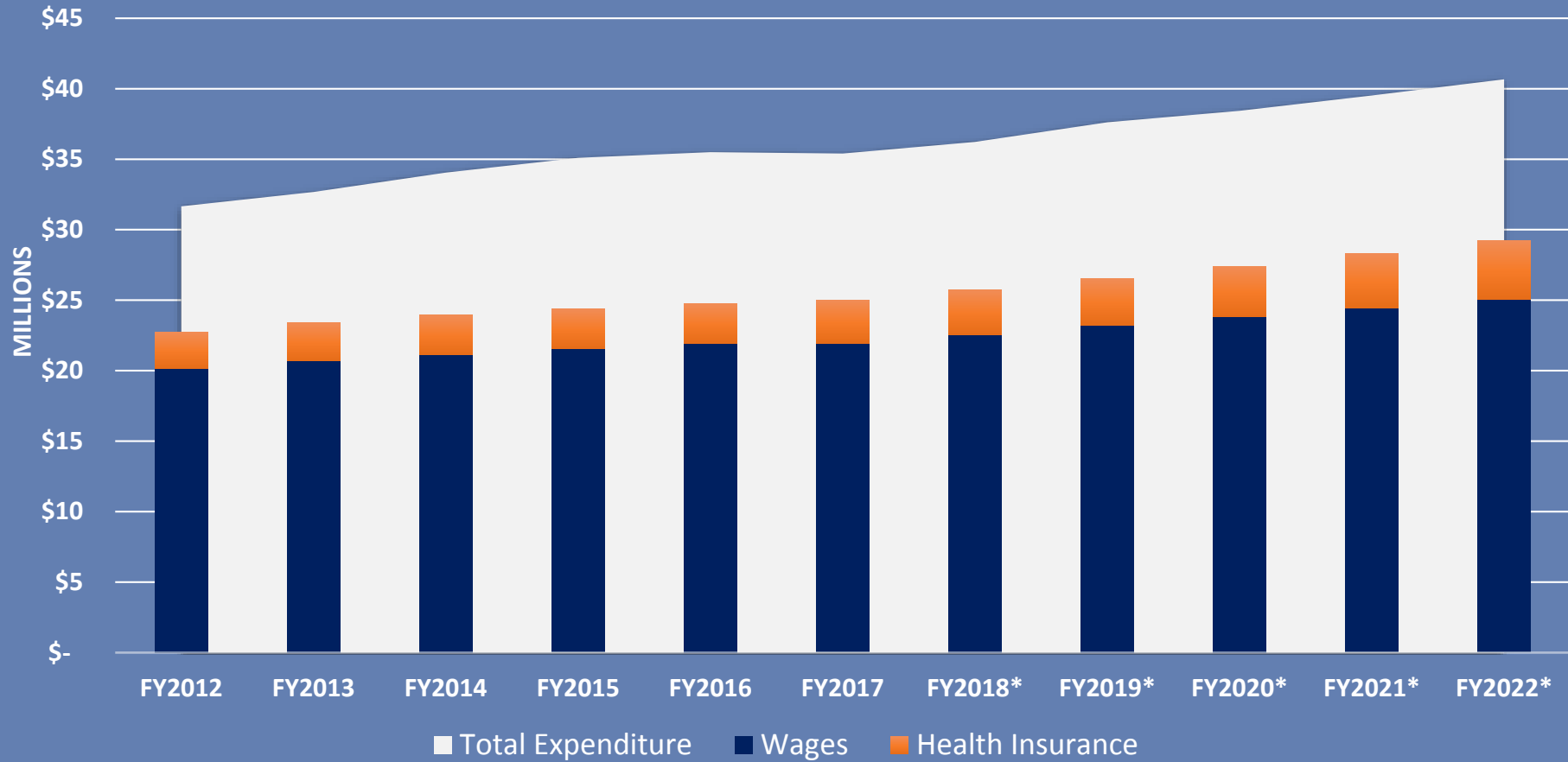


GENERAL FUND REVENUE



GENERAL FUND EXPENDITURE

Wages and Health/Life Insurance



GENERAL FUND EXPENDITURE

- Commodities
- Services
 - Medical/Dental/Mental Health Contract increase
- Capital
 - Sheriff squad car replacement
 - Items scheduled for replacement in CARF
 - Tax Cycle System (included in Forecast)
 - ERP (not included in Forecast)

GENERAL FUND – Fund Balance Forecast

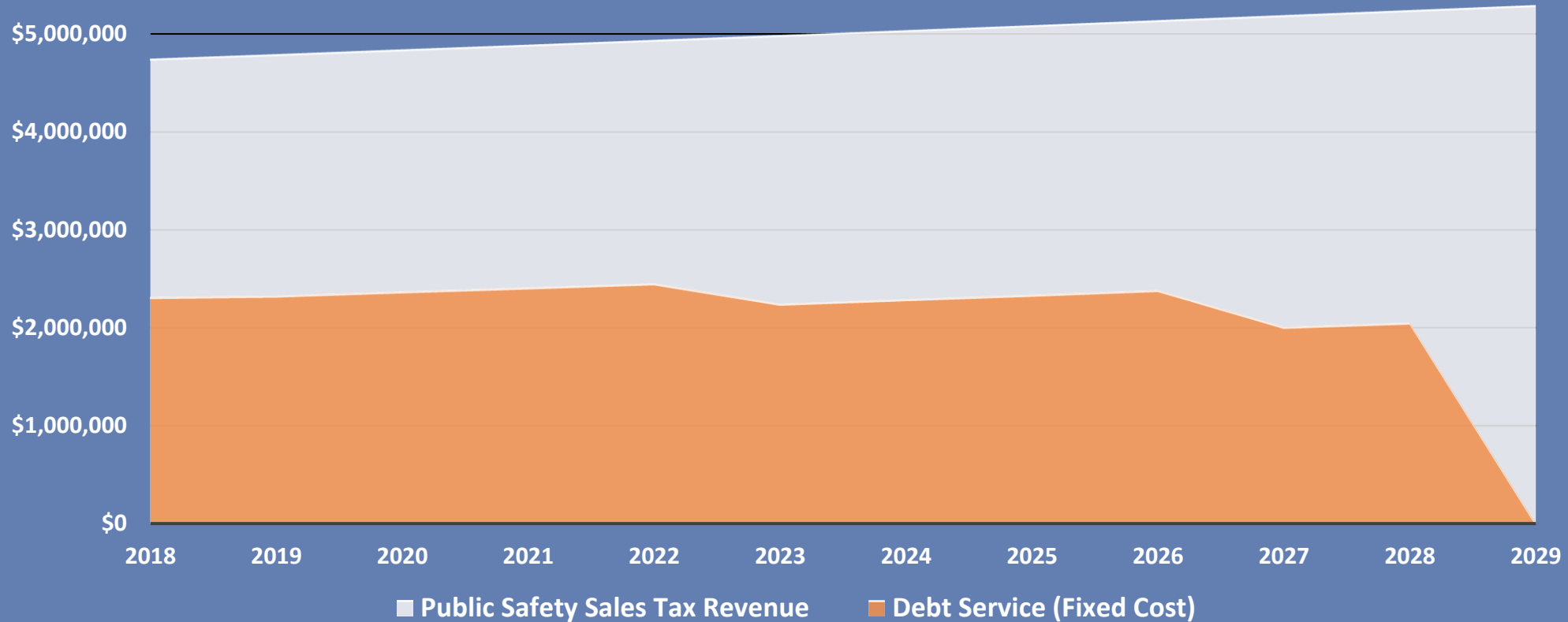
Forecast	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Revenue	\$35,483,717	\$36,149,978	\$36,932,199	\$37,830,681	\$38,570,792	\$39,341,349
Expenditure	\$35,402,715	\$36,209,017	\$37,504,786	\$38,311,338	\$39,397,812	\$40,546,079
Rev/Exp	\$81,002	-\$59,041	-\$572,587	-\$480,657	-\$827,020	-\$1,204,730
Fund Balance	\$4,559,009	\$4,499,968	\$3,927,381	\$3,446,724	\$2,619,704	\$1,414,974
Fund Balance %	12.9%	12.4%	10.5%	9.0%	6.6%	3.5%

Fund Balance Impact - Nursing Home Loans if Forgiven

Forecast	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Fund Balance		\$3,773,166	\$3,220,579	\$2,719,922	\$1,892,902	\$688,173
Fund Balance %		10.2%	8.5%	7.1%	4.8%	1.7%

PUBLIC SAFETY SALES TAX FUND

Public Safety Sales Tax Revenue & Debt



Nearly 50% of Public Safety Sales Tax revenue is allocated for debt service payments.

Champaign County, Illinois

PUBLIC SAFETY SALES TAX FUND

- Programs
 - YAC
 - Re-Entry
 - Specialty Courts and Jail Classification Personnel
- Justice System Technology
 - Jail Management & Partial Courts Technology Software Maintenance
 - Public Safety items scheduled for replacement in CARF
- Public Safety Facilities Utilities & Maintenance

PUBLIC SAFETY SALES TAX FUND - NEEDS

Technology Investment

- Sheriff's Office Business Software (on AS/400)
- Jail Management Software (Tyler/New World)
 - Support for current version dropped in near future
 - No support for Graphical User Interface
 - Replacement will require an update to JANO system interface
- Joint Venture - Systems Requiring Replacement in the near future
 - Law Enforcement Records Management (ARMS)
 - METCAD Dispatch Software

PUBLIC SAFETY SALES TAX FUND - NEEDS

Facilities Investment

“Poor” FCI

- Adult Detention Center
- Sheriff’s Office/Correctional Center
- Garages (EMA and Correctional Center)

“Fair” FCI

- Emergency Operation Center
- Juvenile Detention Center
- Coroner’s Office

Priority Repairs Include:

Roofs

Boilers

Security Systems

Generators

Chillers

Control Systems

ADA if not vacating downtown Sheriff’s Facilities

NEXT STEPS

- MAY - Budget Process Resolution
- JUNE - Budget Instructions to Departments
- JULY - Administrative Meetings with Departments
- AUGUST - Legislative Budget Hearings