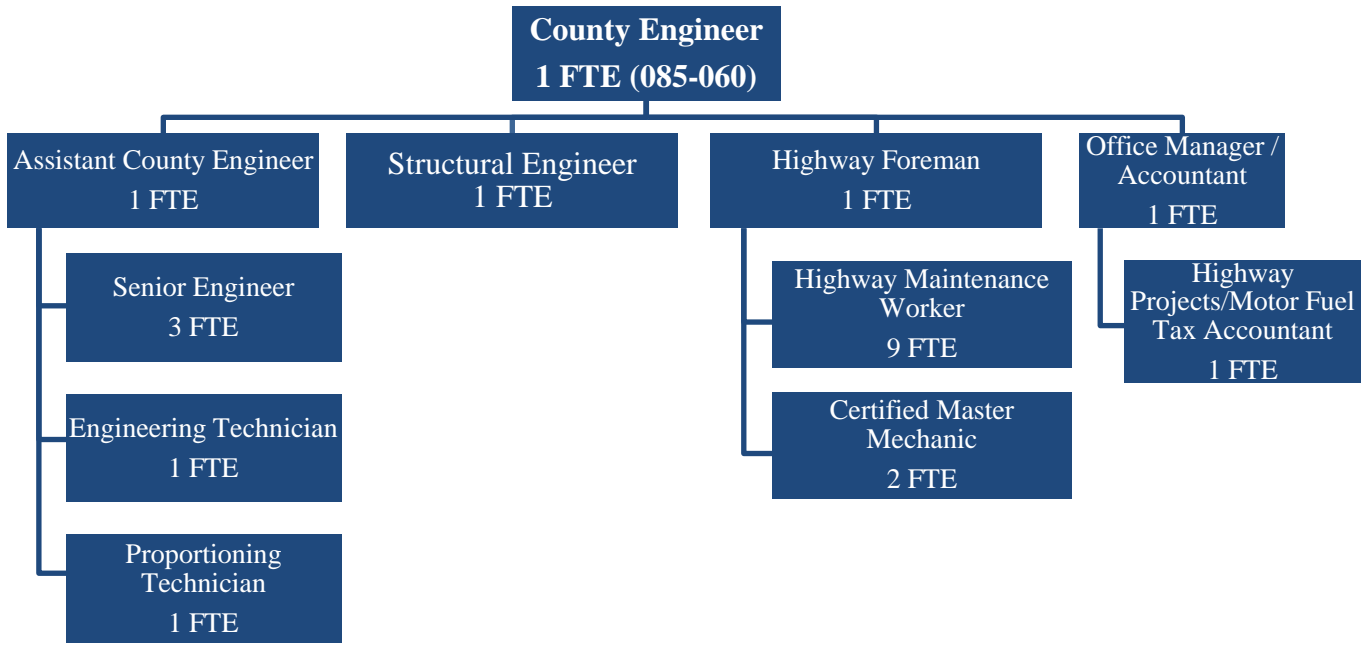


COUNTY HIGHWAY
Fund 083-060



County Highway (083-060) positions: 21 FTE
 County Motor Fuel Tax (085-060) positions: 1 FTE

MISSION STATEMENT

The Champaign County Highway Department, in association with the Township Highway Commissioners, has been given the opportunity and distinct responsibility to provide a safe rural transportation system for the citizens of Champaign County. The County Highway Department employs its engineering expertise and vocational knowledge to provide reasonable, sensible, and responsible solutions to the challenges facing Champaign County in solicitous response to the needs of the county residents.

BUDGET HIGHLIGHTS

The Highway Fund is our operational fund. With the increasing costs in commodities, utilities, and equipment the County Highway Department continues to rely on transfers from the Motor Fuel Tax (MFT) budget to fill the gap in our Highway Fund Budget. Equipment costs, costs to repair equipment, cost to maintain our buildings and roads highlight those increasing costs. The Highway Department budgeted \$100,000 to begin funding a building maintenance fund (Fund 083-062) in 2018. We budgeted \$104,000 in 2019, \$108,000 in 2020, \$112,000 in 2021 and \$116,000 in 2022 for fund 083-062. Fund 083-062 is to be used as a “sinking fund” for building repairs to make sure our building is properly maintained. We are also budgeting \$400,000 in heavy equipment in 2022 to cover the costs of new equipment. We are showing a \$250,000 DCEO Grant to cover the drainage project on Wilber Avenue in both revenue and expense.

FINANCIAL

Fund 083 Dept 060			2020 Actual	2021 Original	2021 Projected	2022 Budget
311	22	CURR PROP TX-CNTY HIGHWAY	\$2,610,189	\$2,836,496	\$2,836,496	\$2,941,601
314	10	MOBILE HOME TAX	\$1,998	\$0	\$0	\$0
		PROPERTY TAXES	\$2,612,187	\$2,836,496	\$2,836,496	\$2,941,601
331	22	DOT-FTA-NEW FREEDOM PROG	\$252	\$0	\$0	\$0
334	85	DEPT COMMRC ECON OPPORTUN	\$0	\$0	\$0	\$250,000
335	57	IDOT/ICC-RR GRADE XNG FND	\$0	\$0	\$110,000	\$0
335	60	STATE REIMBURSEMENT	\$0	\$0	\$12,329	\$0
337	20	TOWNSHIP REIMBURSEMENT	\$1,446	\$0	\$0	\$0
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$1,698	\$0	\$122,329	\$250,000
343	70	MATERIAL & EQUIPMENT USE	\$57,283	\$60,000	\$60,000	\$60,000
343	71	MATERIAL & EQP USE-CO MFT	\$225,000	\$225,000	\$225,000	\$225,000
343	80	ENGINEERING FEE-TWP,VILL	\$15,296	\$20,000	\$5,000	\$5,000
343	82	ENGINEERING FEE-CO MFT	\$140,000	\$140,000	\$140,000	\$145,000
343	83	ENGINEERING FEE-TWP MFT	\$108,373	\$115,000	\$115,000	\$120,000
		FEES AND FINES	\$545,952	\$560,000	\$545,000	\$555,000
361	10	INVESTMENT INTEREST	\$13,182	\$15,000	\$3,000	\$3,000
364	10	SALE OF FIXED ASSETS	\$40,450	\$0	\$0	\$0
369	90	OTHER MISC. REVENUE	\$1,310	\$0	\$1,500	\$0
		MISCELLANEOUS	\$54,942	\$15,000	\$4,500	\$3,000
371	80	FROM GENERAL CORP FND 080	\$43,000	\$45,700	\$45,700	\$47,000
		INTERFUND REVENUE	\$43,000	\$45,700	\$45,700	\$47,000
REVENUE TOTALS			\$3,257,779	\$3,457,196	\$3,554,025	\$3,796,601
511	3	REG. FULL-TIME EMPLOYEES	\$1,412,093	\$1,417,493	\$1,417,493	\$1,434,264
511	5	TEMP. SALARIES & WAGES	\$39,642	\$25,000	\$35,000	\$40,000
511	9	OVERTIME	\$30,371	\$80,000	\$79,000	\$80,000
513	1	SOCIAL SECURITY-EMPLOYER	\$109,091	\$129,510	\$129,510	\$122,289
513	2	IMRF - EMPLOYER COST	\$102,979	\$116,305	\$116,305	\$84,084
513	4	WORKERS' COMPENSATION INS	\$86,272	\$105,587	\$105,587	\$82,236
513	5	UNEMPLOYMENT INSURANCE	\$6,042	\$5,126	\$6,126	\$5,148
513	6	EMPLOYEE HEALTH/LIFE INS	\$185,125	\$240,658	\$240,658	\$260,832
		PERSONNEL	\$1,971,615	\$2,119,679	\$2,129,679	\$2,108,853
522	1	STATIONERY & PRINTING	\$173	\$500	\$500	\$500
522	2	OFFICE SUPPLIES	\$2,908	\$3,000	\$3,000	\$3,000
522	3	BOOKS,PERIODICALS & MAN.	\$1,008	\$1,000	\$1,000	\$1,000
522	6	POSTAGE, UPS, FED EXPRESS	\$727	\$500	\$500	\$500
522	14	CUSTODIAL SUPPLIES	\$1,987	\$2,000	\$2,000	\$2,000
522	15	GASOLINE & OIL	\$130,997	\$140,000	\$140,000	\$155,000
522	16	TOOLS	\$15,475	\$15,000	\$15,000	\$15,000
522	24	ENGINEERING SUPPLIES	\$3,261	\$7,000	\$7,000	\$8,000

522	44	EQUIPMENT LESS THAN \$5000	\$22,528	\$25,000	\$25,000	\$25,000
522	93	OPERATIONAL SUPPLIES COMMODITIES	\$23,107 \$202,171	\$20,000 \$214,000	\$20,000 \$214,000	\$20,000 \$230,000
533	1	AUDIT & ACCOUNTING SERVCS	\$12,810	\$11,000	\$11,000	\$12,000
533	3	ATTORNEY/LEGAL SERVICES	\$18,804	\$1,000	\$2,000	\$10,000
533	4	ENGINEERING SERVICES	\$0	\$5,000	\$3,000	\$3,000
533	6	MEDICAL/DENTAL/MENTL HLTH	\$1,559	\$2,000	\$2,000	\$2,000
533	7	PROFESSIONAL SERVICES	\$0	\$500	\$0	\$1,000
533	12	JOB-REQUIRED TRAVEL EXP	\$56	\$100	\$100	\$500
533	20	INSURANCE	\$57,798	\$80,000	\$80,000	\$80,000
533	26	PROPERTY LOSS/DMG CLAIMS	\$0	\$500	\$500	\$500
533	29	COMPUTER/INF TCH SERVICES	\$34,852	\$20,000	\$20,000	\$20,000
533	30	GAS SERVICE	\$8,777	\$10,000	\$10,000	\$10,000
533	31	ELECTRIC SERVICE	\$37,107	\$50,000	\$50,000	\$50,000
533	32	WATER SERVICE	\$5,826	\$5,500	\$5,500	\$6,000
533	33	TELEPHONE SERVICE	\$9,160	\$10,000	\$10,000	\$10,000
533	34	PEST CONTROL SERVICE	\$1,809	\$2,000	\$2,000	\$2,000
533	35	TOWEL & UNIFORM SERVICE	\$370	\$1,000	\$0	\$500
533	36	WASTE DISPOSAL & RECYCLNG	\$3,185	\$3,500	\$3,500	\$4,000
533	42	EQUIPMENT MAINTENANCE	\$22,386	\$25,000	\$25,000	\$25,000
533	48	ROAD/BRIDGE MAINTENANCE	\$52,009	\$100,000	\$100,000	\$100,000
533	49	HEAVY EQUIP. MAINTENANCE	\$186,469	\$169,000	\$190,000	\$190,000
533	51	EQUIPMENT RENTALS	\$19,187	\$25,000	\$25,000	\$25,000
533	52	OTHER SERVICE BY CONTRACT	\$6,210	\$8,000	\$6,000	\$8,000
533	60	HWY FACILITY REPAIR-MAINT	\$24,369	\$20,000	\$12,000	\$15,000
533	70	LEGAL NOTICES,ADVERTISING	\$1,224	\$1,000	\$1,000	\$1,000
533	71	BLUEPRINT,FILM PROCESSING	\$2,627	\$3,000	\$3,000	\$3,000
533	85	PHOTOCOPY SERVICES	\$5,002	\$5,000	\$5,000	\$5,000
533	90	CLOTHING ALLOWANCE	\$5,498	\$4,000	\$4,000	\$4,000
533	93	DUES AND LICENSES	\$2,429	\$3,000	\$3,000	\$3,000
533	95	CONFERENCES & TRAINING	\$5,433	\$3,000	\$2,000	\$4,000
534	37	FINANCE CHARGES,BANK FEES	\$135	\$0	\$0	\$0
534	46	SEWER SERVICE & TAX	\$1,839	\$2,000	\$2,000	\$2,000
534	58	LANDSCAPING SERVICE/MAINT	\$1,088	\$1,500	\$1,000	\$1,000
534	59	JANITORIAL SERVICES	\$11,850	\$15,000	\$15,000	\$15,000
534	67	1701 OUTBLDGS REPAIR-MNT	\$162	\$1,000	\$1,000	\$1,000
534	76	PARKING LOT/SIDEWLK MAINT SERVICES	\$0 \$540,030	\$10,000 \$597,600	\$10,000 \$604,600	\$3,000 \$616,500
544	11	ROAD IMPROVEMENTS	\$0	\$0	\$110,000	\$20,000
544	30	AUTOMOBILES, VEHICLES	\$27,850	\$30,000	\$0	\$35,000
544	31	RADIO EQUIPMENT	\$0	\$0	\$6,000	\$0
544	34	MAINTENANCE EQUIPMENT	\$0	\$0	\$12,000	\$5,000
544	35	HEAVY EQUIPMENT	\$145,907	\$340,000	\$335,000	\$400,000
544	80	STORM DRAINAGE CAPITAL	\$0 \$173,757	\$0 \$370,000	\$0 \$463,000	\$250,000 \$710,000
571	14	TO CAPITAL IMPRV FUND 105	\$0	\$42,071	\$42,071	\$15,000
573	52	TO HIGHWAY DEPTS 60/62 INTERFUND EXPENDITURE	\$108,000 \$108,000	\$112,000 \$154,071	\$112,000 \$154,071	\$116,000 \$131,000
582	9	INTEREST ON TAX CASE	\$883	\$0	\$0	\$0

DEBT	\$883	\$0	\$0	\$0
EXPENDITURE TOTALS	\$2,996,456	\$3,455,350	\$3,565,350	\$3,796,353

FUND BALANCE (Includes Capital Reserve funds see 083-062)

FY2020 Actual	FY2021 Projected	FY2022 Budgeted
\$3,242,732	\$2,598,528	\$2,614,776

The fund balance goal is \$1,000,000. We strive to have a balanced budget every year and have been able to keep that goal with the exception of needing to move money from year to year when equipment is ordered in one year and received in the next. Fluctuations in the fund balance occurs depending on equipment and vehicle purchases and the level of road and draining improvements planned for each year.

EXPENSE PER CAPITA (IN ACTUAL DOLLARS)

FY2018	FY2019	FY2020	FY2021	FY2022
\$18.62	\$16.08	\$16.45	\$17.68	\$19.38

FULL TIME EMPLOYEE HISTORY

FY2018	FY2019	FY2020	FY2021	FY2022
20	20	21	21	21

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 – Operate a high performing, open, transparent county government

- All of the large construction and maintenance projects are open bid to the lowest responsible bidder who conforms to IDOT Policy. We also report all our revenues and expenditures from grants to IDOT through the GATA portal.

County Board Goal 2 – Maintain high quality public facilities and roads and a safe rural transportation system

- The County Highway Department maintains 200 miles of County Roads with an average pavement condition index of 81.2. We maintain seventy-three bridges on the County Highway system with no bridges currently load posted. The County Highway Department has a high quality, state of the art highway maintenance facility that is used to house the vehicles and perform maintenance on all county owned vehicles. We use our pavement management system to help project our 5-year construction and maintenance plan for the county roads.
- The County Highway Department identifies providing a safe rural transportation system in its mission statement. That mission statement is upheld by building safer highways with wider shoulders, rumble strips, new signs, and safe slopes. The County Highway Department has been very aggressive in applying for and receiving Highway Safety Improvement Program funds to build safer roads and incorporate safety measures into our recent construction. The County Highway Department also plows snow and provides ice control 24 hours a day/7 days a week when needed to keep the County transportation system as safe as possible during the winter months. We also provide engineering for townships at minimal cost and inspect all township bridges for a \$50/bridge fee. This helps ensure the township highway system is safe and efficient for the travelling public.

DESCRIPTION – ENGINEERING SERVICES

To provide engineering design and planning of roads, highways, and bridges for the County and Township

OBJECTIVES

- To have awarded project cost within +/- 5% of engineer design cost estimate
- To keep actual project cost within +/- 5% of awarded project cost
- To complete construction projects on schedule

PERFORMANCE INDICATORS

Indicator	FY2020 Actual	FY2021 Projected	FY2022 Budgeted
1. Roadway projects designed	1	1	1
2. Road projects – constructed, supervised, and inspected	1	1	1
3. Actual Roadway project award cost as percent of design estimate	97%	110%	100%
4. Actual Roadway project construction cost as percent of awarded	100%	100%	100%
5. Projects completed on schedule	100%	100%	100%

DESCRIPTION – HIGHWAY MAINTENANCE

To maintain the structural integrity of County highways, road shoulders, and ditches, and to provide snow and ice removal on County highways.

OBJECTIVES

- To maintain safe roadways
- To replace signs in a time sensitive manner
- To reduce drainage problems that damage roadway
- To seal coat County Highways on as needed basis
- To provide services to townships and other local agencies on a requested need basis
- To keep County Highways open 24 hours a day, seven days a week

PERFORMANCE INDICATORS

Indicator	FY2020 Actual	FY2021 Projected	FY2022 Budgeted
1. Miles of shoulder repair and ditch grading	60	70	70
2. Pavement Condition Index of Roads	76.6	80.0	82.0
3. Traffic signs repaired/replaced	210	200	200
4. Total expenditure for road surface maintenance	\$300,000	275,000	\$300,000
5. Gallons of liquid asphalt applied	66,000	50,000	50,000
6. Percent of Roads with PCI >60	80%	80%	82%
7. Hours spent removing snow and ice	2,000	1900	2,000
8. Number of days with freezing or snow condition	133	130	130

HIGHWAY BUILDING CAPITAL

Fund 083-062

BUDGET HIGHLIGHTS

This budget was created in FY2018 to allocate funds for the capital costs of highway building facilities. A Facility Assessment Report completed by Bailey Edward in November 2015 indicated that the annual cost to maintain the Deferred Maintenance Backlog (DMB) for the Highway Fleet Maintenance, Highway Salt Dome and Highway Garage facilities is approximately \$300,000. The Highway Department began transferring funds to this Capital Fund in 2018 and will continue to transfer funds this year. This is intended to be like a “sinking fund” where funds accumulate until capital repairs are necessary. Although this falls short of the DMB, it is a good start to having a healthy maintenance fund for the Highway Department facility.

For the 2022 budget there is \$100,000 budgeted as an expenditure for capital repairs that may arise during the year. Additionally, the 2021 budget included receipt of insurance funds for hail damages incurred in July 2020, and appropriation for repairs to be completed in FY2021.

FINANCIAL

Fund 083 Dept 062			2020	2021	2021	2022
			Actual	Original	Projected	Budget
369	80	INSURANCE CLAIMS REIMB	\$634,879	\$92,797	\$92,797	\$0
		MISCELLANEOUS	\$634,879	\$92,797	\$92,797	\$0
385	32	FROM HIGHWAY DEPTS 60/62	\$108,000	\$112,000	\$112,000	\$116,000
		INTERFUND REVENUE	\$108,000	\$112,000	\$112,000	\$116,000
REVENUE TOTALS			\$742,879	\$204,797	\$204,797	\$116,000
533	60	HWY FACILITY REPAIR-MAINT	\$0	\$100,000	\$100,000	\$100,000
		SERVICES	\$0	\$100,000	\$100,000	\$100,000
544	26	HWY FACILITY CONST/IMPROV	\$0	\$737,676	\$737,676	\$0
		CAPITAL	\$0	\$737,676	\$737,676	\$0
EXPENDITURE TOTALS			\$0	\$837,676	\$837,676	\$100,000

DEPARTMENT BALANCE (included in 083-060 Fund Balance)

FY2020 Actual	FY2021 Projected	FY2022 Budgeted
\$936,952	\$404,073	\$420,073

The FY2021 fund balance decrease is the result of using insurance claims reimbursement for hail damages to highway buildings received in 2020, and for repairs in 2021.

COUNTY BRIDGE

FUND 084-060

This fund is used to fund projects that involve bridge construction on county and township roads.

MISSION STATEMENT

The Champaign County Highway Department, in association with the Township Highway Commissioners, has been given the opportunity and distinct responsibility to provide a safe rural transportation system for the citizens of Champaign County. The County Highway Department employs its engineering expertise and vocational knowledge to provide reasonable, sensible, and responsible solutions to the challenges facing Champaign County in solicitous response to the needs of the county residents.

BUDGET HIGHLIGHTS

This fund is used first to match funding to construct bridges through the Township Bridge Program (TBP) administered by the Illinois Department of Transportation (IDOT). TBP funding has remained steady for the past 10 years and the County Highway Department continues to have a need to construct approximately ten bridges per year to meet the sixty-year lifecycle of the bridges in Champaign County. The cost of bridge construction has risen approximately 75% during that same ten years. Therefore, it is challenging to maintain the current sixty-year lifecycle as well as continuing to look for ways to construct bridges with a longer life.

The funding in 2022 will be used to repair and/or replace approximately 8 bridges on the county highway and the township highway systems. Along with these major expenditures, we anticipate another 8-10 smaller county and township projects.

FINANCIAL

Fund 084 Dept 060			2020 Actual	2021 Original	2021 Projected	2022 Budget
311	23	CURR PROP TX-CNTY BRIDGE	\$1,309,204	\$1,422,736	\$1,422,738	\$1,477,663
314	10	MOBILE HOME TAX	\$1,002	\$0	\$0	\$0
		PROPERTY TAXES	\$1,310,206	\$1,422,736	\$1,422,738	\$1,477,663
335	60	STATE REIMBURSEMENT	\$0	\$300,000	\$0	\$0
337	20	TOWNSHIP REIMBURSEMENT	\$0	\$0	\$2,223	\$50,000
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$0	\$300,000	\$2,223	\$50,000
361	10	INVESTMENT INTEREST	\$10,436	\$0	\$2,000	\$2,000
		MISCELLANEOUS	\$10,436	\$0	\$2,000	\$2,000
REVENUE TOTALS			\$1,320,642	\$1,722,736	\$1,426,961	\$1,529,663
533	4	ENGINEERING SERVICES	\$290,988	\$100,000	\$75,000	\$100,000
533	48	ROAD/BRIDGE MAINTENANCE	\$130,079	\$57,000	\$57,000	\$165,000

		SERVICES	\$421,067	\$157,000	\$132,000	\$265,000
544	10	BRIDGES & CULVERTS	\$337,048	\$1,550,000	\$1,550,000	\$1,260,000
		CAPITAL	\$337,048	\$1,550,000	\$1,550,000	\$1,260,000
571	14	TO CAPITAL IMPRV FUND 105	\$0	\$7,007	\$7,007	\$3,000
		INTERFUND EXPENDITURE	\$0	\$7,007	\$7,007	\$3,000
582	9	INTEREST ON TAX CASE	\$443	\$0	\$0	\$0
		DEBT	\$443	\$0	\$0	\$0
		EXPENDITURE TOTALS	\$758,558	\$1,714,007	\$1,689,007	\$1,528,000

FUND BALANCE

FY2020 Actual	FY2021 Projected	FY2022 Budgeted
\$1,861,187	\$1,599,141	\$1,600,804

The minimum fund balance goal is \$1,000,000. The fund balance is needed to be able to react to emergency type projects, which need to be implemented in quick order. The fluctuation in fund balance is dependent on the timing of the completion of projects – in some fiscal years; expenditure will exceed revenue – typically followed by a fiscal year in which the reverse is true. In 2022, we anticipate a balanced budget.

EXPENSE PER CAPITA (IN ACTUAL DOLLARS)

FY2018	FY2019	FY2020	FY2021	FY2022
\$10.70	\$6.76	\$6.98	\$8.52	\$7.60

ALIGNMENT to STRATEGIC PLAN

CB Goal 2 – Champaign County maintains high quality public facilities and highways and provides a safe rural transportation system and infrastructure

- The County Highway Department has a goal to keep every bridge in Champaign County from being weight restricted and/or causing safety concerns. We inspect every bridge on the county, township and small municipal roadway system on a 4-year, 2-year or 1-year frequency based on the condition rating of the bridge.

DESCRIPTION

To design and construct bridges in the most cost-effective manner possible.

OBJECTIVES

1. To have awarded project cost within +/- 5% of engineer design cost estimate
2. To keep actual project cost within +/- 5% of awarded project cost
3. To complete construction projects on schedule

PERFORMANCE INDICATORS

Indicator	2020 Actual	2021 Projected	2022 Budgeted
Projects designed	12	15	15
Projects – constructed, supervised, and inspected	12	15	15
Actual project award cost as % of design estimate	95%	98%	100%
Actual project construction cost as % of award	100%	100%	100%
Projects completed on schedule	100%	100%	100%

COUNTY MOTOR FUEL TAX

FUND 085-060

County Engineer
1 FTE

County Motor Fuel Tax positions: 1 FTE

MISSION STATEMENT

The Champaign County Highway Department, in association with the Township Highway Commissioners, has been given the opportunity and distinct responsibility to provide a safe rural transportation system for the citizens of Champaign County. The County Highway Department employs its engineering expertise and vocational knowledge to provide reasonable, sensible, and responsible solutions to the challenges facing Champaign County in solicitous response to the needs of the county residents.

BUDGET HIGHLIGHTS

The Illinois MFT was doubled in July of 2019 from \$0.19/gallon to \$0.38/gallon. This was the first increase since 1990. In 2020 we anticipated a 68% increase (approximately \$1,600,000) in our MFT allocation. Due to COVID-19 we saw a sharp decline in the MFT, which brought our allocation back to a similar amount as we were seeing prior to the doubling of the gas tax in Illinois. Now that people are travelling more, we anticipate those allocations to grow again, but it is very difficult to predict how the travelling public will react as we move away from the pandemic type travelling patterns. We intend to fund our major projects with the REBUILD ILLINOIS grant in 2022.

FINANCIAL

Fund 085 Dept 060			2020	2021	2021	2022
			Actual	Original	Projected	Budget
335	50	MOTOR FUEL TAXES	\$3,766,423	\$3,200,000	\$3,750,000	\$3,750,000
335	70	STATE SALARY REIMBURSEMENT	\$0	\$79,745	\$77,800	\$82,136
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$3,766,423	\$3,279,745	\$3,827,800	\$3,832,136
343	70	MATERIAL & EQUIPMENT USE	\$9,681	\$0	\$20,000	\$0
		FEES AND FINES	\$9,681	\$0	\$20,000	\$0
361	10	INVESTMENT INTEREST	\$25,429	\$50,000	\$5,000	\$5,000
		MISCELLANEOUS	\$25,429	\$50,000	\$5,000	\$5,000
		REVENUE TOTALS	\$3,801,533	\$3,329,745	\$3,852,800	\$3,837,136
511	2	APPOINTED OFFICIAL SALARY	\$155,600	\$159,489	\$159,489	\$164,274

511	42	TAXABLE AUTO ALLOWANCE	\$10,952	\$10,952	\$10,952	\$10,952
		PERSONNEL	\$166,552	\$170,441	\$170,441	\$175,226
533	4	ENGINEERING SERVICES	\$91,330	\$100,000	\$100,000	\$150,000
533	48	ROAD/BRIDGE MAINTENANCE	\$794,268	\$1,000,000	\$1,000,000	\$1,000,000
533	51	EQUIPMENT RENTALS	\$231,600	\$225,000	\$225,000	\$225,000
533	83	CO. ENGINEERING FORCES	\$140,000	\$140,000	\$140,000	\$150,000
533	95	CONFERENCES & TRAINING	\$1,586	\$8,000	\$4,000	\$8,000
534	29	CU URBAN AREA TRANS STUDY SERVICES	\$33,545	\$35,000	\$35,000	\$40,000
			\$1,292,329	\$1,508,000	\$1,504,000	\$1,573,000
544	2	RIGHT OF WAY	\$38,919	\$0	\$13,320	\$0
544	10	BRIDGES & CULVERTS	\$1,810,332	\$0	\$0	\$0
544	11	ROAD IMPROVEMENTS	\$559,367	\$1,000,000	\$100,000	\$100,000
		CAPITAL	\$2,408,618	\$1,000,000	\$113,320	\$100,000
		EXPENDITURE TOTALS	\$3,867,499	\$2,678,441	\$1,787,761	\$1,848,226

FUND BALANCE

FY2020 Actual	FY2021 Projected	FY2022 Budgeted
\$3,991,674	\$6,056,713	\$8,045,623

The minimum fund balance goal is \$1,000,000. This fund balance ensures we have enough funds through the construction months to pay contractors for ongoing construction projects. Fluctuations in fund balances are attributed to the draw on reserves or addition of reserves for scheduled construction projects.

FULL TIME EMPLOYEE HISTORY

FY2018	FY2019	FY2020	FY2021	FY2022
1	1	1	1	1

HIGHWAY FEDERAL AID MATCHING

Fund 103-060

BUDGET HIGHLIGHTS

In 2002, the County Board lowered the property tax revenue; the only revenue supporting this fund, to the lowest level allowed to still collect the tax. In FY2014, the County Board re-allocated property tax levy growth to re-establish the property tax levy, which is a key source of revenue for the County to provide matching funds for projects awarded through Federal Highway Administration fund dollars.

FINANCIAL

Fund 103 Dept 060			2020	2021	2021	2022
			Actual	Original	Projected	Budget
311	27	CURR PROP TX-FED AID MTCH	\$103,180	\$112,203	\$112,203	\$118,945
314	10	MOBILE HOME TAX	\$79	\$0	\$0	\$0
		PROPERTY TAXES	\$103,259	\$112,203	\$112,203	\$118,945
361	10	INVESTMENT INTEREST	\$3,885	\$0	\$0	\$0
		MISCELLANEOUS	\$3,885	\$0	\$0	\$0
		REVENUE TOTALS	\$107,144	\$112,203	\$112,203	\$118,945
533	4	ENGINEERING SERVICES	\$0	\$25,000	\$25,000	\$0
		SERVICES	\$0	\$25,000	\$25,000	\$0
571	14	TO CAPITAL IMPRV FUND 105	\$0	\$1,748	\$1,748	\$200
		INTERFUND EXPENDITURE	\$0	\$1,748	\$1,748	\$200
582	9	INTEREST ON TAX CASE	\$35	\$0	\$0	\$0
		DEBT	\$35	\$0	\$0	\$0
		EXPENDITURE TOTALS	\$35	\$26,748	\$26,748	\$200

FUND BALANCE

FY2020 Actual	FY2021 Projected	FY2022 Budgeted
\$661,311	\$746,766	\$865,511

The goal is to grow this fund balance to leverage future Federal Highway Administration Fund dollars for local road projects. In 2021 we are using \$25,000 from this fund to match a USDOT grant awarded to Champaign County to develop a Systemic Safety Evaluation Tool used to evaluate crash risks, explore potential countermeasures, and estimate the benefit cost ratio for projects on the roads in Champaign County. There are no projects scheduled to be funded from this fund in 2022.

COUNTY HIGHWAY IDOT REBUILD GRANT

Fund 120-060

BUDGET HIGHLIGHTS

IDOT intends to award and disburse REBUILD Illinois grants twice each year over a period of 3 years. The exact dates of the distribution will vary depending on the timing of the bonds sales. Funds received from this grant are to be deposited into the county MFT fund but shall be separately accounted for. Expenditures must be used on transportation projects with an average useful life greater than or equal to 13 years. Each disbursement to Champaign County is estimated to be \$962,449.78. Total bond series estimate for Champaign County is \$5,774,698.56. To date we have received four installments totaling \$3,853,343 and we are budgeting to receive the remainder in 2022.

FINANCIAL

Fund 120 Dept 060			2020	2021	2021	2022
			Actual	Original	Projected	Budget
334	87	HWY IDOT REBUILD GRANT	\$1,924,900	\$1,924,900	\$1,924,899	\$1,924,900
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$1,924,900	\$1,924,900	\$1,924,899	\$1,924,900
361	10	INVESTMENT INTEREST	\$2,126	\$0	\$2,000	\$3,000
		MISCELLANEOUS	\$2,126	\$0	\$2,000	\$3,000
REVENUE TOTALS			\$1,927,026	\$1,924,900	\$1,926,899	\$1,927,900
544	10	BRIDGES & CULVERTS	\$0	\$750,000	\$544,189	\$0
544	11	ROAD IMPROVEMENTS	\$0	\$2,400,000	\$861,015	\$4,300,000
		CAPITAL	\$0	\$3,150,000	\$1,405,204	\$4,300,000
EXPENDITURE TOTALS			\$0	\$3,150,000	\$1,405,204	\$4,300,000

FUND BALANCE

FY2020 Actual	FY2021 Projected	FY2022 Budgeted
\$1,927,026	\$2,448,721	\$76,621

There is no fund balance goal. The total award must be expended by July 1, 2025. Fluctuations in fund balance are attributed to the timing of grant receipt and scheduled improvement projects.