

# **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 2017, has cost the County \$322,683 since inception through August 2021. 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.

Level the Playing Field legislation effective January 2021 (County receipt beginning in April) has significantly increased revenue. While March 2020 through March 2021 distributions reflected reduced revenue over the year-ago periods, April through August of the current year have reflected strong returns. Projecting the economic impact of the ongoing pandemic and the influence of legislation on revenues was challenging. A significant budget surplus is expected in FY2021, with growth of 2.25% budgeted in FY2022.

There is a revenue surplus of \$977,000, which is unappropriated at the time of the budget preparation. At the end of FY2021, the County was utilizing out of County boarding, and this funding may be needed to extend those services in FY2022.

The following summarizes expenditure highlights for FY2022:

#### **Debt Service**

- Forty-three percent, \$2.45 million, of public safety sales tax 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), is paid from this fund. In FY2022 the County budgeted to conduct a study of its Justice System to plan for potential replacement.

#### **Delinquency Prevention**

- Five percent of projected FY2021 revenue is designated for delinquency prevention grant funding in FY2022, \$278,750.

#### **County Board**

- Funding for the Re-Entry Program is appropriated at \$100,000. The current contract with Rosecrance for Re-Entry programming is through December 2021.
- A transfer to General Corporate Fund budgets, \$104,719 for the salary and health insurance cost of one lieutenant dedicated to Classification System oversight and development in the Jail.

- 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, \$884,109.

**FINANCIAL**

<b>Fund 106 Summary</b>			<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
			<b>Actual</b>	<b>Original</b>	<b>Projected</b>	<b>Budget</b>
318	9	PUB SAFETY 1/4% SALES TAX PROPERTY TAXES	\$4,430,610 \$4,430,610	\$4,648,439 \$4,648,439	\$5,575,000 \$5,575,000	\$5,700,000 \$5,700,000
335	60	STATE REIMBURSEMENT FEDERAL, STATE & LOCAL SHARED REVENUE	\$21,018 \$21,018	\$0 \$0	\$0 \$0	\$0 \$0
361	10	INVESTMENT INTEREST	\$7,718	\$15,000	\$2,000	\$2,000
369	90	OTHER MISC. REVENUE MISCELLANEOUS	\$122 \$7,840	\$0 \$15,000	\$0 \$2,000	\$0 \$2,000
<b>REVENUE TOTALS</b>			<b>\$4,459,468</b>	<b>\$4,663,439</b>	<b>\$5,577,000</b>	<b>\$5,702,000</b>
533	7	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$80,000
533	42	EQUIPMENT MAINTENANCE	\$25,644	\$40,000	\$26,413	\$27,206
533	92	CONTRIBUTIONS & GRANTS SERVICES	\$342,500 \$368,144	\$342,500 \$382,500	\$342,500 \$368,913	\$378,750 \$485,956
571	14	TO CAPITAL IMPRV FUND 105	\$675,946	\$240,437	\$240,437	\$884,109
571	80	TO GENERAL CORP FUND 080 INTERFUND EXPENDITURE	\$1,516,460 \$2,192,406	\$1,633,123 \$1,873,560	\$1,633,123 \$1,873,560	\$904,719 \$1,788,828
581	1	GEN OBLIG BOND PRINCIPAL	\$1,510,000	\$1,650,000	\$1,650,000	\$1,805,000
582	2	INT & FEES-GEN OBLIG BONDS DEBT	\$857,141 \$2,367,141	\$756,861 \$2,406,861	\$756,311 \$2,406,311	\$644,783 \$2,449,783
<b>EXPENDITURE TOTALS</b>			<b>\$4,927,691</b>	<b>\$4,662,921</b>	<b>\$4,648,784</b>	<b>\$4,724,567</b>

**FUND BALANCE**

<b>FY2020 Actual</b>	<b>FY2021 Projected</b>	<b>FY2022 Budgeted</b>
\$2,107,190	\$3,035,406	\$4,012,839

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 FY2022 is \$612,071. The minimum fund balance

recommendation is \$1 million plus the reserve required by the bond covenants, which is \$1.6 million in FY2022. Fund balance increases in fiscal years 2021 and 2022, are attributed to the growth in Public Safety Sales Tax receipts due to the Level the Playing Field legislation.

Included in the fund balance is a set-aside of unspent revenue from previous fiscal years, from Public Safety Sales Tax Fund for Delinquency Prevention Grants of \$46,509. At the beginning of FY2021, the balance decreased by \$20,970 based on the 5% allocation of FY2020 revenues, which declined due to the pandemic. The Board directed use of the set-aside to maintain the level of 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.

# **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 1999 Issue matures at the end of FY2022; however, principal payment on the 2014 Issue ensues resulting in minimal debt service relief.

### ***FINANCIAL***

<b>Fund 106 Dept 013</b>			<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
			<b>Actual</b>	<b>Original</b>	<b>Projected</b>	<b>Budget</b>
318	9	PUB SAFETY 1/4% SALES TAX PROPERTY TAXES	\$2,366,220 \$2,366,220	\$2,405,361 \$2,405,361	\$2,405,361 \$2,405,361	\$2,448,283 \$2,448,283
<b>REVENUE TOTALS</b>			<b>\$2,366,220</b>	<b>\$2,405,361</b>	<b>\$2,405,361</b>	<b>\$2,448,283</b>
581	1	GEN OBLIG BOND PRINCIPAL	\$1,510,000	\$1,650,000	\$1,650,000	\$1,805,000
582	2	INT & FEES-GEN OBLIG BONDS DEBT	\$856,191 \$2,366,191	\$755,361 \$2,405,361	\$755,361 \$2,405,361	\$643,283 \$2,448,283
<b>EXPENDITURE TOTALS</b>			<b>\$2,366,191</b>	<b>\$2,405,361</b>	<b>\$2,405,361</b>	<b>\$2,448,283</b>

### ***DESCRIPTION***

In 1999, the County sold \$23.8 million in General Obligation – Public Safety Sales Tax Alternate Revenue Source Bonds 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
1/1/2023	\$1,420,000	8.25%	5.42%

**Debt Service Payments**

Fiscal Year	Principal	Interest	Total
FY 2022	\$1,420,000	\$117,150	\$1,537,150

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

Maturity Date	Principal	Interest Rate
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%
<b>Total</b>	<b>\$1,980,000</b>	

**Debt Service Payments**

Fiscal Year	Principal	Interest	Total
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
<b>TOTAL</b>	<b>\$1,980,000</b>	<b>\$110,250</b>	<b>\$2,090,250</b>

**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%
<b>Total</b>	<b>\$9,795,000</b>		

**Debt Service Payments**

Fiscal Year	Principal	Interest	Total
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

Fiscal Year	Principal	Interest	Total
FY 2027	\$1,815,000	\$188,250	\$2,003,250
FY 2028	\$1,950,000	\$97,500	\$2,047,500
TOTAL	\$9,795,000	\$2,312,250	\$12,107,250

**FY2022**

Total Principal        \$1,805,000  
Total Interest            \$ 643,283  
Total Debt Service      \$2,448,283

# 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			2020	2021	2021	2022
			Actual	Original	Projected	Budget
318	9	PUB SAFETY 1/4% SALES TAX	\$2,064,390	\$2,243,078	\$3,169,639	\$3,251,717
		PROPERTY TAXES	\$2,064,390	\$2,243,078	\$3,169,639	\$3,251,717
335	60	STATE REIMBURSEMENT	\$21,018	\$0	\$0	\$0
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$21,018	\$0	\$0	\$0
361	10	INVESTMENT INTEREST	\$7,718	\$15,000	\$2,000	\$2,000
369	90	OTHER MISC. REVENUE	\$122	\$0	\$0	\$0
		MISCELLANEOUS	\$7,840	\$15,000	\$2,000	\$2,000
<b>REVENUE TOTALS</b>			<b>\$2,093,248</b>	<b>\$2,258,078</b>	<b>\$3,171,639</b>	<b>\$3,253,717</b>
533	92	CONTRIBUTIONS & GRANTS	\$100,000	\$100,000	\$100,000	\$100,000
		SERVICES	\$100,000	\$100,000	\$100,000	\$100,000
571	14	TO CAPITAL IMPRV FUND 105	\$675,946	\$240,437	\$240,437	\$884,109
571	80	TO GENERAL CORP FUND 080	\$1,516,460	\$1,633,123	\$1,633,123	\$904,719
		INTERFUND EXPENDITURE	\$2,192,406	\$1,873,560	\$1,873,560	\$1,788,828
582	2	INT & FEES-GEN OBLIG BONDS	\$950	\$1,500	\$950	\$1,500
		DEBT	\$950	\$1,500	\$950	\$1,500
<b>EXPENDITURE TOTALS</b>			<b>\$2,293,356</b>	<b>\$1,975,060</b>	<b>\$1,974,510</b>	<b>\$1,890,328</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. In FY2022 the County will initiate a study of its current Justice Management system and options for potential replacement.

**FINANCIAL**

<b>Fund 106 Dept 230</b>			<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
			<b>Actual</b>	<b>Original</b>	<b>Projected</b>	<b>Budget</b>
<b>REVENUE TOTALS</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
533	7	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$80,000
533	42	EQUIPMENT MAINTENANCE	\$25,644	\$40,000	\$26,413	\$27,206
		SERVICES	\$25,644	\$40,000	\$26,413	\$107,206
<b>EXPENDITURE TOTALS</b>			<b>\$25,644</b>	<b>\$40,000</b>	<b>\$26,413</b>	<b>\$107,206</b>



# DELINQUENCY PREVENTION GRANTS

## Public Safety Sales Tax Fund 106-237

### *BUDGET HIGHLIGHTS*

Since January 2016, the County Board has had 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 \$278,750 was calculated for FY2022 based on anticipated sales tax projections for FY2021. The balance of the set-aside at the beginning of FY2021, unspent revenue from previous fiscal years, from Public Safety Sales Tax Fund for Delinquency Prevention Grants is \$46,509. This will remain in the 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		2020 Actual	2021 Original	2021 Projected	2022 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	\$278,750
	SERVICES	\$242,500	\$242,500	\$242,500	\$278,750
<b>EXPENDITURE TOTALS</b>		<b>\$242,500</b>	<b>\$242,500</b>	<b>\$242,500</b>	<b>\$278,750</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>FY2020 Actual</b>	<b>FY2021 Projected</b>	<b>FY2022 Budgeted</b>
Total dollars appropriated for Juvenile Assessment Center	\$242,500	\$242,500	\$278,750
Number of Juveniles provided services through the Juvenile Assessment Center (JAC)	140	150	250
Number of Youth Assessment Center Advisory Team Meetings	3	4	4

FY2020 and FY2021 impacted by Covid-19