

071-010 – Jail Bond Debt Service

JAIL BOND DEBT SERVICE FUND – 071-010

This budget is for the repayment of \$10,000,000 in general obligation bonds issued in FY2003 for the purpose of financing the construction of a Satellite Jail and remodeling of Champaign County Correctional Center.

FINANCIAL

Fund 071 Dept 010		2005 Actual	2006 Original	2006 Projected	2007 Budgeted
311	26	CURRENT - JAIL BOND REPAY PROPERTY TAXES - CURRENT	\$0 \$0	\$0 \$0	\$0 \$0
313	26	BACK TAX- JAIL BOND REPAY PROPERTY TAXES - BACK TAX	\$0 \$0	\$0 \$0	\$0 \$0
314	10	MOBILE HOME TAX MOBILE HOME TAX	\$0 \$0	\$0 \$0	\$0 \$0
315	10	PAYMENT IN LIEU OF TAXES PAYMENT IN LIEU OF TAXES	\$0 \$0	\$0 \$0	\$0 \$0
361	10	INVESTMENT INTEREST INTEREST EARNINGS	\$141 \$141	\$0 \$0	\$0 \$0
369	90	OTHER MISC. REVENUE OTHER MISCELLANEOUS REV	\$0 \$0	\$0 \$0	\$0 \$0
371	6	FROM PUB SAF SALES TAX FD INTERFUND TRANSFERS	\$1,031,600 \$1,031,600	\$1,022,675 \$1,022,675	\$1,022,675 \$1,022,675
383	10	SALE OF GEN OBLIG BONDS OTHER FINANCING SOURCES	\$0 \$0	\$0 \$0	\$0 \$0
REVENUE TOTALS		\$1,031,741	\$1,022,675	\$1,022,675	\$1,112,213
533	7	PROFESSIONAL SERVICES SERVICES	\$0 \$0	\$0 \$0	\$0 \$0
581	1	GEN OBLIG BOND PRINCIPAL DEBT PRINCIPAL REPAYMENTS	\$900,000 \$900,000	\$915,000 \$915,000	\$915,000 \$915,000
582	2	INT & FEES-GEN OBLIG BONDS DEBT INTEREST PAYMENTS	\$132,426 \$132,426	\$101,825 \$101,825	\$102,310 \$102,310
583	1	GEN OBLIG BOND REFUNDED OTH FIN USE-DEBT REFUNDNG	\$0 \$0	\$0 \$0	\$0 \$0
EXPENDITURE TOTALS		\$1,032,426	\$1,016,825	\$1,017,310	\$1,013,213

FUND BALANCE

<i>2005 Actual</i>	<i>2006 Projected</i>	<i>2007 Budgeted</i>
\$4,979	\$10,829	\$109,829

Debt Service Schedule

ANALYSIS

The County sold \$10,000,000 in General Obligation Bonds in June 1995. Pursuant to a voter approved referenda in November 1994, the debt was to be repaid from property taxes over a fifteen-year period.

In 2004, the County approved the advance refunding of \$4,780,000 of bonds due 2005 through 2010 to achieve savings from lower interest rates.

In 1998, the voters of Champaign County approved a referendum creating the ¼% Special Occupation Retailer’s Tax for Public Safety, and the County Board committed to repayment of the remaining jail bonds from the proceeds of that tax beginning with FY2000. Therefore, the County Board has abated the property tax each year since 2000, and transfers monies from the Pubic Safety Sales Tax Fund to pay this debt service.

Debt service expenditures include principal and interest for the 2007 payment of both the 1995 and 2004 issues. The debt service schedules for both bonds are as follows:

Debt Service Schedule – 1995 Bonds

<u>Maturity – January 1</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2007	\$830,000	5.3%
2008	\$875,000	5.4%
2009	\$925,000	5.5%
2010	\$980,000	5.6%

Debt Service Schedule – 2004A Bonds

<u>Maturity – July 1</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2007	\$930,000	2.25%
2008	\$955,000	2.5%
2009	\$980,000	2.5%
2010	\$850,000	2.75%

074-010 – Nursing Home Debt Service

NURSING HOME DEBT SERVICE FUND – 074-010

This budget is for the repayment of \$19,925,000 in general obligation bonds issued in FY2003 for the purpose of financing the replacement of the current Champaign County Nursing Home.

FINANCIAL

Fund 074 Dept 010		2005 Actual	2006 Original	2006 Projected	2007 Budgeted	
311	33	CURRENT -NRS HM BND REPAY PROPERTY TAXES - CURRENT	\$1,592,922 \$1,592,922	\$1,597,547 \$1,597,547	\$1,597,547 \$1,597,547	\$1,596,672 \$1,596,672
313	33	BACK TAX- NURS HOME BOND PROPERTY TAXES - BACK TAX	\$3,189 \$3,189	\$0 \$0	\$0 \$0	\$0 \$0
314	10	MOBILE HOME TAX MOBILE HOME TAX	\$2,600 \$2,600	\$0 \$0	\$0 \$0	\$0 \$0
315	10	PAYMENT IN LIEU OF TAXES PAYMENT IN LIEU OF TAXES	\$762 \$762	\$0 \$0	\$0 \$0	\$0 \$0
361	10	INVESTMENT INTEREST INTEREST EARNINGS	\$34,408 \$34,408	\$0 \$0	\$0 \$0	\$0 \$0
369	90	OTHER MISC. REVENUE OTHER MISCELLANEOUS REV	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
383	10	SALE OF GEN OBLIG BONDS OTHER FINANCING SOURCES	\$8,244,046 \$8,244,046	\$0 \$0	\$0 \$0	\$0 \$0
REVENUE TOTALS		\$9,877,927	\$1,597,547	\$1,597,547	\$1,596,672	
533	7	PROFESSIONAL SERVICES SERVICES	\$92,642 \$92,642	\$0 \$0	\$0 \$0	\$0 \$0
581	1	GEN OBLIG BOND PRINCIPAL DEBT PRINCIPAL REPAYMENTS	\$800,000 \$800,000	\$940,000 \$940,000	\$940,000 \$940,000	\$1,023,081 \$1,023,081
582	2	INT & FEES-GEN OBLIG BONDS DEBT INTEREST PAYMENTS	\$657,529 \$657,529	\$774,591 \$774,591	\$774,591 \$774,591	\$565,028 \$565,028
583	1	GEN OBLIG BOND REFUNDED OTH FIN USE-DEBT REFUNDNG	\$8,151,404 \$8,151,404	\$0 \$0	\$0 \$0	\$0 \$0
EXPENDITURE TOTALS		\$9,701,575	\$1,714,591	\$1,714,591	\$1,588,109	

FUND BALANCE

<i>2005</i> <u><i>Actual</i></u>	<i>2006</i> <u><i>Projected</i></u>	<i>2007</i> <u><i>Budgeted</i></u>
\$1,471,794	\$1,354,750	\$1,363,313

Debt Service Schedule**ANALYSIS**

The County sold \$19,925,000 in General Obligation Bonds in February 2003. Pursuant to a voter approved referenda in November 2002, the debt will be repaid from property taxes over a twenty-year period.

In 2005, the County approved the advance refunding of \$7,425,000 of bonds due 2013 through 2019 to achieve savings from lower interest rates.

Debt service expenditures include principal and interest for the 2007 payment of both issues. The debt service schedules for both bonds are as follows:

Debt Service Schedule – 2003 Bonds		
<u>Maturity – June 1</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2007	\$ 835,000	2.5%
2008	\$ 855,000	2.75%
2009	\$ 875,000	3.25%
2010	\$ 905,000	3.5%
2011	\$ 935,000	3.75%
2012	\$ 975,000	3.875%
2013	\$1,010,000	3.95%
2014	\$1,050,000	4%
2015	\$1,090,000	4.1%
2016	\$1,135,000	5.25%
2017	\$1,195,000	5.25%
2018	\$1,260,000	4.5%
2019	\$1,315,000	5.25%
2020	\$1,385,000	4.8%
2021	\$1,450,000	4.8%
2022	\$1,520,000	4.8%

074-010 – Nursing Home Debt Service

Debt Service Schedule – 2005A Bonds		
<u>Maturity – July 1</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2013	\$ 900,000	5%
2014	\$ 935,000	5%
2015	\$1,000,000	5%
2016	\$1,030,000	5.25%
2017	\$1,085,000	5.25%
2018	\$1,145,000	5.25%
2019	\$1,205,000	5.25%

070-010 – Nursing Home Construction

NURSING HOME CONSTRUCTION FUND – 070-010

This Fund was created in 2003 as the capital projects fund for the construction of a new Champaign County Nursing Home to replace the existing facility.

FINANCIAL

Fund 070 Dept 010		2005 Actual	2006 Original	2006 Projected	2007 Budgeted
337	21	LOCAL GOVT REIMBURSEMENT	\$0	\$0	\$0
		LOCAL GOVERNMENT REIMB	\$0	\$0	\$0
361	10	INVESTMENT INTEREST	\$265,399	\$110,000	\$60,000
		INTEREST EARNINGS	\$265,399	\$110,000	\$60,000
363	10	GIFTS AND DONATIONS	\$65,242	\$0	\$0
		GIFTS AND DONATIONS	\$65,242	\$0	\$0
369	90	OTHER MISC. REVENUE	\$0	\$0	\$0
		OTHER MISCELLANEOUS REV	\$0	\$0	\$0
371	91	FROM ANIM CONTROL FND 091	\$0	\$0	\$0
		INTERFUND TRANSFERS	\$0	\$0	\$0
383	10	SALE OF GEN OBLIG BONDS	\$0	\$0	\$4,016,866
383	50	CAPITAL LEASE FINANCING	\$0	\$0	\$0
		OTHER FINANCING SOURCES	\$0	\$0	\$4,016,866
		REVENUE TOTALS	\$330,641	\$110,000	\$4,076,866
522	1	STATIONERY & PRINTING	\$15,273	\$0	\$679
522	2	OFFICE SUPPLIES	\$0	\$0	\$0
522	6	POSTAGE, UPS, FED EXPRESS	\$28	\$0	\$25
522	44	EQUIPMENT LESS THAN \$1000	\$0	\$0	\$994
522	93	OPERATIONAL SUPPLIES	\$0	\$0	\$5,200
		COMMODITIES	\$15,301	\$0	\$6,898
533	2	ARCHITECT FEES	\$123,146	\$0	\$136,262
533	3	ATTORNEY FEES	\$147,462	\$0	\$221,783
533	4	ENGINEERING FEES	\$60,982	\$0	\$90,000
533	7	PROFESSIONAL SERVICES	\$1,204,047	\$0	\$790,000
533	12	JOB-REQUIRED TRAVEL EXP	\$1,796	\$0	\$0
533	20	INSURANCE	\$18,000	\$0	\$18,000
533	30	GAS SERVICE	\$4,206	\$0	\$18,000
533	31	ELECTRIC SERVICE	\$29,807	\$0	\$39,257
533	32	WATER SERVICE	\$685	\$0	\$2,500
533	33	TELEPHONE SERVICE	\$487	\$0	\$7,500
533	36	WASTE DISPOSAL & RECYCLNG	\$0	\$0	\$13,500
533	42	EQUIPMENT MAINTENANCE	\$0	\$0	\$59
533	51	EQUIPMENT RENTALS	\$175	\$0	\$5,586
533	70	LEGAL NOTICES, ADVERTISING	\$1,004	\$0	\$242
533	86	NURS HOME BLDG REPAIR/MNT	\$0	\$0	\$242

070-010 – Nursing Home Construction

Fund 070 Dept 010			2005	2006	2006	2007
			Actual	Original	Projected	Budgeted
533	89	PUBLIC RELATIONS SERVICES	\$0	\$0	\$385	\$0
			\$1,591,797	\$0	\$1,343,316	\$0
534	46	SEWER SERVICE & TAX	\$0	\$0	\$908	\$0
534	59	JANITORIAL SERVICES SERVICES	\$0	\$0	\$3,294	\$0
			\$0	\$0	\$4,202	\$0
544	11	ROAD IMPROVEMENTS	\$52,088	\$0	\$4,569	\$0
544	29	NUR HM BLDG CONST/IMPROVE	\$10,751,161	\$2,068,778	\$4,889,825	\$662,000
544	32	OTHER EQUIPMENT	\$0	\$0	\$0	\$0
544	33	FURNISHINGS, OFFICE EQUIP	\$114,651	\$0	\$242,026	\$0
544	40	LANDSCAPING, LAND IMPRVMTS	\$0	\$0	\$28,838	\$0
544	41	PARKING LOT/SIDEWALK CONST	\$2,773	\$0	\$175,967	\$0
544	73	MEDICAL/HEALTH EQUIPMENT CAPITAL OUTLAY	\$0	\$0	\$17,092	\$0
			\$10,920,673	\$2,068,778	\$5,358,317	\$662,000
581	3	CAPITAL LEASE PRINC PMTS DEBT PRINCIPAL REPAYMENTS	\$0	\$0	\$54,785	\$0
			\$0	\$0	\$54,785	\$0
582	3	INTEREST ON CAPITAL LEASE DEBT INTEREST PAYMENTS	\$0	\$0	\$7,665	\$0
			\$0	\$0	\$7,665	\$0
		EXPENDITURE TOTALS	\$12,527,771	\$2,068,778	\$6,775,183	\$662,000

FUND BALANCE

<i>2005 Actual</i>	<i>2006 Projected</i>	<i>2007 Budgeted</i>
\$3,359,074	\$660,999	-\$1

ANALYSIS

This fund was established to construct a new 243 bed Champaign County Nursing Home to replace the existing 243 bed facility.

The construction is expected to be complete by early December 2006. The budgeted expense of \$1,000,000 represents carry-over final expenditures to complete the total project in FY2007.

078-010 – Jail Construction Fund

JAIL CONSTRUCTION FUND – 078-010

This Fund was created in 1994 as the capital projects fund for the construction of a new Satellite Jail expansion facility, and the remodeling of the downtown Correctional Center.

FINANCIAL

Fund 078 Dept 010			2005	2006	2006	2007
			Actual	Original	Projected	Budgeted
361	10	INVESTMENT INTEREST	\$1,270	\$0	\$1,800	\$300
		INTEREST EARNINGS	\$1,270	\$0	\$1,800	\$300
		REVENUE TOTALS	\$1,270	\$0	\$1,800	\$300
522	1	STATIONERY & PRINTING	\$0	\$0	\$0	\$0
522	2	OFFICE SUPPLIES	\$0	\$0	\$0	\$0
522	6	POSTAGE, UPS, FED EXPRESS	\$0	\$0	\$0	\$0
522	22	MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0
522	93	OPERATIONAL SUPPLIES	\$0	\$0	\$0	\$0
		COMMODITIES	\$0	\$0	\$0	\$0
533	2	ARCHITECT FEES	\$0	\$0	\$0	\$0
533	4	ENGINEERING FEES	\$0	\$0	\$0	\$0
533	7	PROFESSIONAL SERVICES	\$0	\$0	\$2,500	\$0
533	33	TELEPHONE SERVICE	\$0	\$0	\$0	\$0
533	42	EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0
533	44	MAIN ST JAIL REPAIR-MAINT	\$0	\$0	\$0	\$0
533	51	EQUIPMENT RENTALS	\$0	\$0	\$0	\$0
533	70	LEGAL NOTICES,ADVERTISING	\$0	\$0	\$0	\$0
533	71	BLUEPRINT,FILM PROCESSING	\$0	\$0	\$0	\$0
		SERVICES	\$0	\$0	\$2,500	\$0
534	72	SATELLITE JAIL REPAIR-MNT	\$0	\$0	\$0	\$0
		SERVICES	\$0	\$0	\$0	\$0
544	17	SATELLITE JAIL CONST/IMPR	\$0	\$0	\$0	\$0
544	19	CORR CENTER CONST/IMPROVE	\$0	\$0	\$0	\$0
544	33	FURNISHINGS, OFFICE EQUIP	\$0	\$0	\$0	\$0
544	34	MAINTENANCE EQUIPMENT	\$0	\$0	\$0	\$0
544	39	PHONE EQUIPMENT	\$0	\$0	\$0	\$0
544	40	LANDSCAPING,LAND IMPRVMTS	\$0	\$0	\$0	\$0
544	41	PARKING LOT/SIDEWLK CONST	\$0	\$0	\$0	\$0
544	85	POLICE EQUIPMENT	\$0	\$0	\$0	\$0
544	86	COURT SECURITY EQUIPMENT	\$0	\$0	\$0	\$0
		CAPITAL OUTLAY	\$0	\$0	\$0	\$0
571	14	TO CAPITAL IMPRV FUND 105	\$0	\$0	\$0	\$29,000
571	26	TO FINGERPRNT SYS FND 626	\$0	\$0	\$0	\$0
571	80	TO GENERAL CORP FUND 080	\$0	\$0	\$0	\$0
		TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$29,000
		EXPENDITURE TOTALS	\$0	\$0	\$2,500	\$29,000

078-010 – Jail Construction Fund

FUND BALANCE

<i>2005</i> <u><i>Actual</i></u>	<i>2006</i> <u><i>Projected</i></u>	<i>2007</i> <u><i>Budgeted</i></u>
\$28,088	\$27,388	\$0

ANALYSIS

This fund was established to build a 177 bed Satellite Jail facility, and to remodel the existing Champaign County Correctional Center which has a 132 bed capacity. The projects were completed by 1998, and the fund has been substantially inactive since that time. The fund will be closed out in FY2007 with the transfer of all remaining funds – allowance of up to \$29,000 - to the Capital Replacement/Improvement Fund to address long-term maintenance and remodeling projects for the Satellite Jail and downtown Correctional Center.

301-010 – Administration Building Construction Fund

ADMINISTRATION BUILDING CONSTRUCTION FUND – 301-010

This Fund was created in 1994 as the capital projects fund for the purchase and remodeling of the Champaign County Brookens Administrative Center office building.

FINANCIAL

Fund 301 Dept 010		2005 Actual	2006 Original	2006 Projected	2007 Budgeted
336	19	URBANA PARK DISTRICT	\$0	\$0	\$0
		LOCAL GOVERNMENT REVENUE	\$0	\$0	\$0
361	10	INVESTMENT INTEREST	\$1,598	\$0	\$2,000
		INTEREST EARNINGS	\$1,598	\$0	\$2,000
364	10	SALE OF FIXED ASSETS	\$0	\$0	\$0
		OTHR FINANCING SOURCES-FA	\$0	\$0	\$0
369	90	OTHER MISC. REVENUE	\$0	\$0	\$0
		OTHER MISCELLANEOUS REV	\$0	\$0	\$0
371	80	FROM GENERAL CORP FND 080	\$0	\$0	\$0
371	83	FROM CNTY HIGHWAY FND 083	\$0	\$0	\$0
		INTERFUND TRANSFERS	\$0	\$0	\$0
383	10	SALE OF GEN OBLIG BONDS	\$0	\$0	\$0
		OTHER FINANCING SOURCES	\$0	\$0	\$0
		REVENUE TOTALS	\$1,598	\$0	\$2,000
522	1	STATIONERY & PRINTING	\$0	\$0	\$0
522	2	OFFICE SUPPLIES	\$0	\$0	\$0
522	93	OPERATIONAL SUPPLIES	\$0	\$0	\$0
		COMMODITIES	\$0	\$0	\$0
533	2	ARCHITECT FEES	\$0	\$0	\$0
533	3	ATTORNEY FEES	\$0	\$0	\$0
533	7	PROFESSIONAL SERVICES	\$0	\$0	\$0
533	33	TELEPHONE SERVICE	\$0	\$0	\$0
533	34	PEST CONTROL SERVICE	\$0	\$0	\$0
533	36	WASTE DISPOSAL & RECYCLNG	\$0	\$0	\$0
533	42	EQUIPMENT MAINTENANCE	\$0	\$0	\$0
533	51	EQUIPMENT RENTALS	\$0	\$0	\$0
533	70	LEGAL NOTICES,ADVERTISING	\$0	\$0	\$0
533	73	EMPLOYEE/OFFC RELOCATION	\$0	\$0	\$0
		SERVICES	\$0	\$0	\$0
534	70	BROOKNS BLDG REPAIR-MAINT	\$0	\$0	\$0
		SERVICES	\$0	\$0	\$0
544	18	BROOKNS BLDG CONST/IMPROV	\$0	\$0	\$0
544	33	FURNISHINGS, OFFICE EQUIP	\$0	\$0	\$0

301-010 – Administration Building Construction Fund

Fund 301 Dept 010			2005	2006	2006	2007
			Actual	Original	Projected	Budgeted
544	39	PHONE EQUIPMENT	\$0	\$0	\$0	\$0
544	40	LANDSCAPING, LAND IMPRVMTS	\$0	\$0	\$0	\$0
544	41	PARKING LOT/SIDEWLK CONST	\$0	\$0	\$0	\$0
		CAPITAL OUTLAY	\$0	\$0	\$0	\$0
571	80	TO GENERAL CORP FUND 080	\$0	\$0	\$38,000	\$0
		TRANSFERS TO OTHER FUNDS	\$0	\$0	\$38,000	\$0
		EXPENDITURE TOTALS	\$0	\$0	\$38,000	\$0

FUND BALANCE

<i><u>2005</u></i>	<i><u>2006</u></i>	<i><u>2007</u></i>
<i><u>Actual</u></i>	<i><u>Projected</u></i>	<i><u>Budgeted</u></i>
\$35,358	\$0	\$0

ANALYSIS

This fund was established to purchase and remodel the Champaign County Brookens Administrative Center office building in 1994. The building has been fully developed, and this fund is to be closed in FY2006, with the transfer of all remaining funds to the General Corporate Fund. The approximate \$38,000 transfer will be used to complete the installation of a storm-water retention/drainage plan for the County's east campus, which includes the Brookens Administrative Center.

303-010 – Courts Construction Fund

COURTS CONSTRUCTION FUND – 303-010

This Fund was created in 1999 as the capital projects fund for the construction and remodeling of the Champaign County Courthouse and Courthouse Addition.

FINANCIAL

Fund 303 Dept 010			2005	2006	2006	2007
			Actual	Original	Projected	Budgeted
361	10	INVESTMENT INTEREST	\$34,221	\$15,000	\$74,187	\$70,000
		INTEREST EARNINGS	\$34,221	\$15,000	\$74,187	\$70,000
363	10	GIFTS AND DONATIONS	\$97,319	\$0	\$0	\$0
		GIFTS AND DONATIONS	\$97,319	\$0	\$0	\$0
364	10	SALE OF FIXED ASSETS	\$0	\$0	\$0	\$0
		OTHR FINANCING SOURCES-FA	\$0	\$0	\$0	\$0
369	90	OTHER MISC. REVENUE	\$0	\$0	\$0	\$0
		OTHER MISCELLANEOUS REV	\$0	\$0	\$0	\$0
371	6	FROM PUB SAF SALES TAX FD	\$0	\$0	\$0	\$0
371	32	FROM YTH DET CONST FND302	\$0	\$0	\$0	\$0
		INTERFUND TRANSFERS	\$0	\$0	\$0	\$0
383	10	SALE OF GEN OBLIG BONDS	\$0	\$0	\$0	\$0
		OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0
		REVENUE TOTALS	\$131,540	\$15,000	\$74,187	\$70,000
522	1	STATIONERY & PRINTING	\$470	\$0	\$0	\$0
522	2	OFFICE SUPPLIES	\$2,550	\$0	\$0	\$0
522	6	POSTAGE, UPS, FED EXPRESS	\$0	\$0	\$41	\$0
522	14	CUSTODIAL SUPPLIES	\$0	\$0	\$0	\$0
522	44	EQUIPMENT LESS THAN \$1000	\$2,223	\$0	\$0	\$0
522	93	OPERATIONAL SUPPLIES	\$633	\$0	\$43	\$0
		COMMODITIES	\$5,876	\$0	\$84	\$0
533	2	ARCHITECT FEES	\$156,992	\$0	\$0	\$0
533	3	ATTORNEY FEES	\$272	\$0	\$0	\$0
533	4	ENGINEERING FEES	\$0	\$0	\$0	\$0
533	7	PROFESSIONAL SERVICES	\$240	\$0	\$0	\$0
533	30	GAS SERVICE	\$0	\$0	\$0	\$0
533	31	ELECTRIC SERVICE	\$0	\$0	\$0	\$0
533	32	WATER SERVICE	\$0	\$0	\$0	\$0
533	36	WASTE DISPOSAL & RECYCLNG	\$0	\$0	\$0	\$0
533	42	EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0
533	43	COURTHOUSE REPAIR-MAINT.	\$0	\$0	\$0	\$0
533	45	BUILDING REPAIR-MAINT.	\$0	\$0	\$0	\$0
533	46	1905 E MAIN REPAIR-MAINT	\$0	\$0	\$0	\$0
533	50	FACILITY/OFFICE RENTALS	\$0	\$0	\$0	\$0
533	51	EQUIPMENT RENTALS	\$645	\$0	\$0	\$0

303-010 – Courts Construction Fund

Fund 303 Dept 010			2005	2006	2006	2007
			Actual	Original	Projected	Budgeted
533	58	EMPLOYEE PARKING	\$0	\$0	\$0	\$0
533	70	LEGAL NOTICES,ADVERTISING	\$0	\$0	\$0	\$0
533	71	BLUEPRINT,FILM PROCESSING	\$0	\$0	\$0	\$0
533	73	EMPLOYEE/OFFC RELOCATION	\$0	\$0	\$0	\$0
533	84	BUSINESS MEALS/EXPENSES	\$0	\$0	\$0	\$0
533	93	DUES AND LICENSES	\$0	\$0	\$0	\$0
533	95	CONFERENCES & TRAINING	\$0	\$0	\$0	\$0
		SERVICES	\$158,149	\$0	\$0	\$0
534	1	DEMOLITION COSTS	\$0	\$0	\$0	\$0
534	4	APPRAISALS	\$0	\$0	\$0	\$0
534	9	R.E. TAX / DRAINAGE ASMNT	\$0	\$0	\$0	\$0
534	25	COURT FACILITY REPR-MAINT	\$3,890	\$0	\$0	\$0
534	26	BENNETT BLDG REPAIR-MAINT	\$0	\$0	\$0	\$0
534	46	SEWER SERVICE & TAX	\$0	\$0	\$0	\$0
		SERVICES	\$3,890	\$0	\$0	\$0
544	4	LAND & BUILDINGS	\$0	\$0	\$0	\$0
544	15	CRTHOUSE CLOCK/BELL TOWER	\$9,841	\$0	\$440	\$400,000
544	16	COURTS FACILITY CONST/IMP	\$14,418	\$0	\$24,600	\$1,200,000
544	18	BROOKNS BLDG CONST/IMPROV	\$0	\$0	\$0	\$0
544	19	CORR CENTER CONST/IMPROVE	\$0	\$0	\$0	\$0
544	20	COURTHOUSE CONST/IMPROVE	\$58,121	\$1,486,336	\$0	\$0
544	24	CRTHS ANNEX CONST/IMPROVE	\$0	\$0	\$0	\$0
544	25	1905 E MAIN CONST/IMPROVE	\$0	\$0	\$0	\$0
544	32	OTHER EQUIPMENT	\$0	\$0	\$0	\$0
544	33	FURNISHINGS, OFFICE EQUIP	\$14,435	\$0	\$10,995	\$0
544	40	LANDSCAPING,LAND IMPRVMTS	\$29,040	\$0	\$0	\$0
544	41	PARKING LOT/SIDEWLK CONST	\$33,709	\$0	\$0	\$0
544	43	ELLIOTT BLDG CONST/IMPROV	\$0	\$0	\$0	\$0
		CAPITAL OUTLAY	\$159,564	\$1,486,336	\$36,035	\$1,600,000
571	15	TO YTH DET CONST FUND 302	\$0	\$0	\$0	\$0
571	27	TO PUB SFTY SALES TX FUND	\$0	\$0	\$0	\$0
		TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$0
		EXPENDITURE TOTALS	\$327,479	\$1,486,336	\$36,119	\$1,600,000

FUND BALANCE

<i>2005</i>	<i>2006</i>	<i>2007</i>
<u><i>Actual</i></u>	<u><i>Projected</i></u>	<u><i>Budgeted</i></u>
\$1,483,744	\$1,521,812	-\$8,188

ANALYSIS

This fund was established to construct an addition to the Champaign County Courthouse and remodel the existing 100-year old Courthouse. Construction of the addition began in 1999 and was completed in 2001. The remodeling of the Courthouse began in 2001 and was completed in 2003.

The FY2007 budget includes preliminary funding for an exterior renovation project of the 100-year old Courthouse, and an initiative to refurbish the Courthouse Clock and Bell Tower which is funded through private donations made to the Citizens Committee to Restore the Courthouse Clock and Bell Tower. The current fund balance includes \$268,968 in private contributions which will be set aside for the clock and bell tower restoration project.

It is currently estimated the total cost for the exterior renovation project will be approximately \$3 million, and the clock and bell tower project will be \$1 million. The County Board will issue general obligation/alternate revenue source bonds in late FY2007 to supplement the funding required for the \$3 million exterior renovation. The alternate revenue source for the bonds will be the County's ¼% Special Occupation Retailer's Tax for Public Safety, the source of funding that has covered all of the expenses related to the addition and remodeling of the County's Courthouse facility.

304-010 – Highway Facility Construction Fund

This fund was established to construct a new Champaign County Highway Maintenance and Office Facility. The primary revenue source is from funds in the Champaign County Motor Fuel Tax Fund in the amount of \$5,000,000, and approximately \$1,000,000 in funds from the Champaign County Highway Fund. The project is anticipated to cost a total of \$7.3 million. Approximately \$600,000-\$800,000 of the costs will be paid by the General Corporate Fund for a portion of the building constructed to maintain the fleet of vehicles which belong to the General Corporate Fund, most notably the Sheriff's vehicles.

The approximate \$1.3 million in expenditure for this project over the \$6 million existing revenue is budgeted as an anticipated issuance of debt in late FY2007. The debt would be proportionately repaid by the General Corporate Fund and Highway Funds.