

COUNTY BOARD AGENDA – STUDY SESSION

RE: Public Safety Sales Tax

County of Champaign, Urbana, Illinois

Tuesday, April 23, 2024 – ***6:00 P.M. *PLEASE NOTE TIME**

Shields-Carter Meeting Room

Brookens Administrative Center

1776 East Washington Street, Urbana, Illinois

Agenda Items

I. Call to Order

II. *Roll Call

III. Approval of Agenda

IV. Public Participation

V. Communications

VI. Presentations/Discussion

A. Questions from District 1 to 11 County Board Members regarding support of Public Safety Sales Tax increase

B. Answers and discussion regarding questions

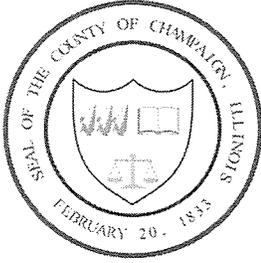
C. Current intent of County Board Members from Districts 11 to 1 regarding support of Public Safety Sales Tax increase

D. Discussion and decision on budget directions for FY2025

VII. Other Business

VIII. Adjournment

All meetings are at Brookens Administrative Center – 1776 E Washington Street in Urbana – unless otherwise noted. To enter Brookens after 4:30 p.m., enter at the north (rear) entrance located off Lierman Avenue. Champaign County will generally, upon request, provide appropriate aids and services leading to effective communication for qualified persons with disabilities. Please contact Administrative Services, 217-384-3776, as soon as possible but no later than 48 hours before the scheduled meeting.



OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE

1776 East Washington Street, Urbana, Illinois 61802-4581

*ADMINISTRATIVE, BUDGETING, PURCHASING &
HUMAN RESOURCE MANAGEMENT SERVICES*

Steve Summers, County Executive

TO: Champaign County Board
FROM: Travis Woodcock, Budget Director
DATE: April 23, 2024
RE: County Financial Assessment

Two weeks ago, I presented the Financial Forecast to the Board. As I stated at the time, a forecast is intended to be one tool to help make informed decisions on policy and future financial needs. It is not intended to prove anything, and should be a living, breathing document that is updated as new information is obtained. As such, I wanted to analyze the Auditor's presentation from last week to see if I should incorporate any changes into my forecast based on the presentation. Unfortunately, at the time of writing this, the Auditor has not sent his materials over as requested. The information I based the following assessment on is from pausing the online stream, writing information down, and back calculating the numbers.

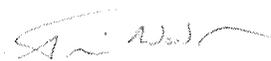
Per Harvard Business School, Finance refers to the ways in which an organization generates and uses capital, in other words, how a given party manages their money. This often encompasses activities such as investing, borrowing, lending, budgeting, and forecasting. Accounting, on the other hand, refers to the process of reporting and communicating financial information about the organization. Rather than making strategic financial decisions, Accounting captures an accurate snapshot of a financial position at a specific point in time. This is often done by creating income statements, balance sheets, and cash flow statements. Basically, Accounting focuses on the past, while Finance focuses on the future, and the fields intersect in the present.

Steps from GFOA's best practices for forecasting include Gathering Information, Exploratory Analysis, and Selecting Methods. Gathering Information includes things such as becoming familiar with the organization's long-term planning efforts and talking to department heads due to their direct insight, needs, and knowledge of the operating environment and area-wide trends. Exploratory Analysis looks at historical anomalies, business cycles, demographic trends, economic trends, and tries to determine relationships between these variables. According to the Auditor's presentation, the first two steps seem to have been ignored. The last step is Selecting a Method, which was Extrapolation in this case. Surpluses from the Balance Sheet and Income Statement were carried forward for the next four years without accounting for any known or outside factors, such as the abnormally large amount of salary savings in 2023 due to higher-than-normal vacancies. This is the simplest methodology possible. According to GFOA, simple methods require less data, less expertise, and less effort to create. Additionally, balance sheets and income statements by definition are a snapshot of one point in time, and by

themselves, give no indication of the future. These reports are good starting points, not ending points, because other factors and variables need to be taken into account.

It was also stated in the presentation, both verbally and on the slides, that the Executive's Office had projected a \$665,000 deficit for FY23. According to the FY23 budget that was passed in late 2022, the General Fund was budgeted at a \$10.5k surplus and the Public Safety Sale Tax was budgeted at a \$794 surplus. In the Financial Forecast presented in April 2023, the GF was projected with a \$794k surplus and PSST was projected with a \$124k surplus. Finally, in late 2023, when the FY24 budget was passed, the 2023 GF was projected at a \$1.2 million dollar surplus and 2023 PSST was projected with a \$276k surplus. It appears that the \$665k was taken from the rolled up revised budget line item in Munis. However, the County only does budget amendments to cover additional costs throughout the year and does not do amendments to remove costs from known savings. So, the variance between the revised budget line vs the actual surplus nearly equates to the salary savings amount due to vacancies in FY23, which again do not get removed from the revised budget as budget amendments. This is a good example of how forecasting and projections change over the course of a year, either up or down, as new information is available and why it's misleading to use an amount from an accounting report without understanding or investigating the reason the amount is what it is.

Without looking into the unknown estimates thrown out during the Auditor's presentation for things such as JANO replacement, and the Sheriff's office needs, I do not feel the need to update my Financial Forecast that was presented two weeks ago, based on the Auditor's presentation last week. Furthermore, as a finance professional, I reject the entire foundation of the "forecast" given last week due to an overly simplistic methodology that incorrectly uses accounting snapshots without even factoring in other known variables, flawed logic, and stating misleading data and assumptions as facts.



Travis Woodcock
Budget Director

Julia R. Rietz
State's Attorney



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**Office of
State's Attorney
Champaign County, Illinois**

April 23, 2024

County Board members,

The purpose of this memo is not to give an opinion on county finances. I leave that to the professionals in county administration and on the Finance committee to determine our financial forecast, appropriate revenue sources, and funding opportunities. Rather, I write to request that as you are discussing long term public safety funding needs that you give thought to the following issues that I see both in the State's Attorney's Office and in the courts, criminal justice, and public safety departments.

Information Technology

As you know, the court systems are in the middle of a review of information technology needs, led by consultants from Berry Dunn. The focus of this review has been on the viability of our current court management system and has been somewhat limited to looking at whether we can update the system with our current vendor, or if we would be better served with a different system. In my opinion, that review needs to be broadened to add consideration of moving away from the one vendor fits all approach that we currently use and move towards considering systems that are tailored to the needs of each specific department. What the court needs from case management is different from what the SAO needs, is different from what Court Services needs, is different from what the PD needs. While an upgrade of our current system may solve the judiciary's issues, it will not address the SAO needs for digital evidence management, for data analysis, and for transparency of that data analysis for public consumption and review. Moreover, an

upgrade of the software itself will not address the very real deficiencies that each of our departments have when it comes to IT staff. That is not at all a criticism of the county IT department or its personnel, who do a fine job addressing our hardware issues. It is, however, a strong request for internal SAO IT staffing to support and assist our attorneys and support staff in using the technology that has become so vital in our day-to-day work. Upgrading our case management systems and adding IT staff to support our tech needs will be a significant but necessary investment in the SAO and in all public safety departments as we move forward.

Space and Accessibility

The Champaign County Courthouse addition opened in 2002, and other than some small, emergency renovations done in the height of the pandemic, the building has been relatively untouched since that time. Carpet, paint, benches, furnishings, courtroom layouts, chairs, doors, have only sporadically been updated, sometimes with leftover pieces and parts found in locked rooms in the basement. Some of these issues are cosmetic. The benches, which have been painful to sit in for 20 years, are now scratched with graffiti. Wallpaper that leaves a trail of dust when touched is falling from the walls. Juror chairs are broken and dirty. Desktops are chipped, drawers are stuck, chairs are broken, and need replaced. The SAO has a limited source of funding to replace and upgrade office furnishings that our partner departments do not have, and I have made it a priority to ensure that SAO staff have functional and useful office furnishings, emphasizing their physical well-being with supportive chairs, standing desks, and other modern hardware. Champaign County has failed to provide the public and other county departments with those same benefits and has never had office and courtroom furnishings in the capital asset replacement program.

Additionally, Champaign County needs to take a hard look at accessibility issues in the courthouse. The front door of the courthouse is the only access point with an accessible door button. The ramp from the lower level to the mezzanine is very steep and narrow, creating a safety hazard and a traffic jam should more than one person need to use it at a time. Bathrooms, offices, courtrooms, none of those offices are equipped for staff or

public who need assistance opening heavy doors. Inside the courtrooms, the layout of the jury boxes, witness box, ramps and access points present hurdles for attorneys, jurors, witnesses, and the public. At the height of the pandemic, we discussed these issues, and made do by moving chairs and blocking off benches, but we never addressed the significant structural issues that we have worked around since 2003, and we certainly did not do anything to look into the future and create courtrooms that were designed for the 21st century. Now, we have a new judge, but not a new courtroom for that judge, so we are doubling up and moving around, a process that is not sustainable for the long term and defeats the purpose of adding a judge to the roster. I strongly encourage County Board members to come to the courthouse and look around with a critical eye and ask yourself if we are providing the best facility we can to our staff and the public. In my opinion, it is long past time we did the work to make our courthouse accessible and useful.

Staffing, Salaries and Benefits

Simply put, Champaign County is lucky to have employees who find value in the work they do because we are, without question, underpaying our staff in comparison to similarly situated employers locally and state-wide. Employee compensation concerns and the ability to find less stressful work for significantly better pay elsewhere are a main driver of turnover in my office. Anecdotally, I can give example after example of attorneys and support staff who have left the SAO for other local government offices, for SAOs in other counties, or for private practice, largely because of significant salary increases offered elsewhere. My colleagues in other similarly sized counties have increased attorney starting salaries to \$20k above what we are offering, in some cases starting brand new attorneys at higher salaries than my experienced senior prosecutors. The city of Champaign is currently advertising a victim advocate position starting at \$20k more than the average salary of the SAO victim advocate division. And in addition to our comparably lower salaries, we are very lean in our support staff levels. Each secretary supports 3 to 4 attorneys. We have one paralegal, no IT professionals, no public access officer, no data analyst. All those responsibilities, necessary in a 21st century prosecutors office, fall to the attorneys on top of the significant responsibilities they have with regard

to their complex and heavy caseloads. The SAO is not alone in compensation and staffing issues and needs. The addition of a new judge, for example, has exacerbated staffing issues for the Court Security division, already operating short staffed for our courthouse needs. Public safety concerns continue to become more complex and bluntly, Champaign County has not kept up with the evolving and growing complexities and needs when it comes to staffing for those needs. Moving into the future this issue is only going to increase and funding for those increases needs to be addressed.

Thank you for considering the issues I have raised in this memo. I am happy to discuss my suggestions further, and to assist with in person tours and meetings for individual board members. Champaign County citizens deserve a modern, progressive, accessible, transparent, and professional public safety, courthouse, and criminal justice system. I look forward to working with you as we move forward,

Sincerely,

Julia Rietz
Champaign County State's Attorney

PUBLIC DEFENDER
ELISABETH POLLOCK



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**OFFICE OF THE PUBLIC DEFENDER
CHAMPAIGN COUNTY, ILLINOIS**

December 20, 2023

Honorable Members
Champaign County Board

Re: Public Safety Sales Tax

To the Members of the Board:

I am writing in support of placing the increase to the Public Safety Sales Tax on the ballot in 2024. I have seen a lot of commentary in the news lately about how this tax increase may be used and said discussion has been limited solely to the perceived needs of the Sheriff's Office. However, this revenue increase will not only affect the Sheriff - it will also impact my office substantially, as well as other Court units.

The economic forecast for the County justice units without this tax increase appears dire - without a revenue increase, we will likely never be able to afford a new case management system, infrastructure for a mental health court, facility improvements for our juveniles housed in custody, violence prevention programs, etc. Additionally, as funds are diverted from other priorities to pay for necessities, the progress we have made at the Public Defender's Office this last year will stagnate, as will our ability to effectively represent the citizens of Champaign County.

It is my strong belief that this revenue increase is necessary not just for the perceived needs of the Sheriff's Office, but for the Public Defender's Office as well. To that end, please note my support for allowing the citizens of Champaign County to vote on this issue.

Sincerely,

ELISABETH R. POLLOCK
Public Defender



SHERIFF DUSTIN D. HEUERMAN CHAMPAIGN COUNTY SHERIFF'S OFFICE

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November 29, 2023

Dustin D. Heuerman

Sheriff

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fax (217) 384-3023

Chief Deputy

Shannon Barrett

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Captain

Law Enforcement

Shane Cook

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Captain/Jail Supt.

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Karee Voges

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Investigations

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Civil Process

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Champaign County Board Members,

I write this letter to show my support of pursuing a Public Safety Sales Tax increase through referendum. I want to share some things an increase in revenue would do to assist the operations of my office, which in turn will benefit the residents of Champaign County. Expenses and operational needs continue to increase each year, with criminal justice-related fees collected by the County being decreased, and without additional revenue we will not be able to keep up with those increases or meet those needs. From what I am told through budget projections, it is likely we will face a decrease in budget in the coming years without additional revenue, so this Public Safety Sales Tax initiative is very important for continued investment in our employees and in public safety.

STAFFING NEEDS

Below is a synopsis of staffing needs based on current circumstances. During budget planning for Fiscal Year 2024, I was told there is no additional funding available for these needed positions.

Administrative Sergeant – Patrol Division

Adding an Administrative Sergeant to the Patrol Division will help increase administrative oversight and more intently focus on initiatives like strategic planning and accreditation.

We have seen an increase in State training requirements and auditing/reporting with law enforcement for increased accountability. This work has traditionally been handled by our Law Enforcement Captain and Lieutenants, however the increase in these requirements requires an additional administrative position to provide proper oversight and accountability. If we are to enhance the professionalism of the Sheriff's Office, I need my Chief Deputy and Captain to help me focus on strategic planning and high-level goals for the Sheriff's Office, not be overwhelmed by day-to-day tasks that can be adequately addressed by a lower-level position. When compared to similarly sized agencies in our area, we are lean in administrative staff, and to my knowledge, have never added administrative staff as professionalism in law enforcement has evolved.

Additional Deputies

Adding additional Deputy Sheriffs will help increase proactive patrol in rural areas and collaboration with rural businesses, as well as help to increase problem-solving policing efforts countywide.

In 2022, I was approved by the County Board for two of the four additional Deputy Sheriff positions I requested. This allowed us to return to the number of positions we had in 2008 before the two positions were given up due to budgetary concerns countywide. Since 2022,



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we have seen a decrease in officers working in village police departments in the county. This, in turn, increases these villages' reliance on deputies to respond to calls for service.

As expenses due to state legislation continues to increase for police departments (including the Sheriff's Office), I foresee additional reliance on the Sheriff's Office to provide patrol services to these areas.

Based on our current needs assessment, I would like to add six additional deputy positions. Adding additional deputy positions will allow us to operate more effectively, especially in more rural areas of the county. It will also allow us to focus our resources on where they are needed, for example with serving civil papers in a timelier fashion, investigating violent crimes more efficiently, and collaborating better with our local law enforcement and community partners to address Champaign County challenges (e.g., gun crime, rural burglaries, etc.).

Additional Court Security Officers

Adding Court Security Officers will allow us to meet our statutory obligations and increase safety and security in the Courthouse.

With the addition of a judge, we will need to add a Court Security Officer. By law, I am required to have a Court Security Officer in each county court proceeding that occurs. We currently employ thirteen Court Security Officers. We have eleven judges (soon to be twelve), each requiring a Court Security Officer, and two additional Court Security Officers helping to ensure a safe and secure Courthouse by screening at the front door to the Courthouse. We will need to add a fourteenth Court Security Officer to meet our statutory obligations, and I would like to add a fifteenth Court Security Officer to help cover when there are vacations or illnesses, as well as to help provide extra security to the Courthouse at a time where divisiveness seems to be at an all-time high throughout the nation. The Courthouse is a major target for those wanting to cause harm to others, and employees and visitors at the Courthouse deserve to be adequately protected against that potential harm to the best of our ability.

Correctional Staffing

Adding Correctional Officers will allow us to evaluate inmates more efficiently for court proceedings and increase safety, security, and programing within the jail.

We do not yet know how the Pretrial Fairness Act (PFA) will ultimately affect our inmate population. We are also starting to determine the operational needs of the renovated facility when it is finished. At the minimum, it is anticipated we will need our currently allocated staffing numbers. Staffing and space needed to properly assess new inmates for arraignment and detention hearings, and the hearings themselves, have increased since the PFA went into effect. We anticipate additional staff needing to be assigned to these tasks to help increase efficiency.

Estimated Funding Required

A rough estimate of funding required for these personnel needs, based on 2025 salaries, is \$1,630,937 (including salary, fringe benefits, initial equipment/training and other operational costs) for the first year and \$1,177,346 (including salary, fringe benefits & recurring operational costs) in subsequent years.



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INITIATIVES

Below is a summary of initiatives I would like to start or enhance at the Sheriff's Office. Some of these initiatives correlate with other needs illustrated in this letter (e.g., staff positions). Additional revenue would help to make these initiatives possible.

Accreditation

Being accredited confirms we are operating at the highest standards and reduces the County's liability.

A goal of mine since being elected has been to seek accreditation for both the jail and the law enforcement division. Many jails, Sheriff's Offices, and police departments across the nation are accredited. The jail has previously been accredited, but not for over a decade. The law enforcement division has never been accredited. We have put infrastructure plans in place to help meet accreditation standards, and have sound policies and procedures in place, however preparing for accreditation takes a lot of time and effort. The needed Administrative Sergeant position can be an asset with seeking accreditation for the law enforcement division. Accreditation itself also requires funding.

Specialty Court Support

Adding the deputy positions described above will allow us to better support Drug Court and support a future Mental Health Court, something we are currently unable to do with current staffing.

Drug Court is a current initiative in Champaign County, and one that requires a dedicated deputy for certification. Due to working with minimal staffing many times, it has been difficult to find a deputy to put in that role. The judiciary would like to start a Mental Health Court as well, which would also require a deputy dedicated to that role. Currently we are unable to support the Mental Health Court initiative with a deputy, however having additional deputies would allow us to support these specialty courts.

Mental Health Response Team

Additional resources are needed to improve response to individuals in crisis.

I have been serving on a regional task force for implementation of the Community Emergency Services and Support Act (CESSA) to determine the most appropriate response for those suffering from a suspected mental health crisis. While those conversations are still progressing, and a solid plan has not yet taken shape, it will likely require additional resources from the Sheriff's Office that we currently do not have, as it has been a consensus that law enforcement cannot be entirely taken out of the response to a potentially violent incident. Increasingly police departments are utilizing plain-clothes investigators to accompany social workers on calls involving a mental health crisis. We currently do not have staffing or resources to implement an initiative like this. Eventually, when the CESSA task force is finished establishing their plan, we will be legally obligated to fulfill whatever obligations this plan places on us.



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Officer Wellness

Investing in officer wellness initiatives is shown to decrease stress among employees, decrease instances of excessive use of force, and improve retention among employees.

With the trauma and stress Sheriff's Office employees regularly experience, enhancing our officer wellness program is imperative. Research points to key areas that make an officer wellness program successful, increasing overall productivity, morale, and retention of employees. Some of these are a chaplain, peer support, access to resources, and physical wellness. In early 2023, I added a volunteer Chaplain to the Sheriff's Office and started forming peer support teams in Corrections and Law Enforcement. While these two components were relatively inexpensive to start, the components of access to resources (including self-help, financial literacy, etc.) and physical wellness are more costly. As of the writing of this letter, I have a grant pending to help purchase an app that puts all resources in one place that can be accessed anonymously by employees and physical fitness equipment to help enhance physical wellness. Without that grant, though, these tools will be difficult to not only initially purchase but also sustain. We would also like to invest in peer support resources external to the Sheriff's Office in the case an employee feels stigma with speaking with another Sheriff's Office employee. That would be a subscription that also requires additional funding.

Increased Training/Proficiency

Increased training and skill proficiency means less liability and opportunity for civil suits against the County.

Our goal at the Sheriff's Office is to maintain the utmost proficiency in skills within our divisions. Illinois legislation has recently increased the mandatory training deputies are required to have. The goal would be to provide training to employees to exceed the minimum mandatory training, including increasing training focused on diversity, implicit bias, and de-escalation techniques. Much of our training is conducted in-house with our own certified instructors. In that case additional overtime funding is needed. Increased funding would allow us to take more advantage of training resources outside of the Sheriff's Office, too. There is also a need to increase specialized training in Corrections and Court Security, to help maximize safety and minimize use of force needed to resolve a potentially violent situation. With an increase in funding for training, more specialized training for deputies and officers would be available, as well as enhanced leadership training for supervisors.

Enhanced Data Analysis

Good data helps to increase transparency and drive operational decisions.

A few years ago, we added a data analyst to our staff at the Sheriff's Office. She has worked diligently at helping to collect data to help drive operational decisions, but that is currently a very manual process consisting of several steps and collecting data from different locations. Increased funding would support enhancing our data collection and interpretation processes through automation, thereby better informing us as we make our operational decisions. This, in turn, could also help to enhance our public-facing data portal by making it more interactive and comprehensive.



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Community Initiatives

Community collaboration helps to establish trust in the Sheriff's Office from the community and helps to reinforce that we are all one community working together for mutual benefit.

Over the last several years, we have worked to enhance community outreach and engagement with the Sheriff's Office. These things include neighborhood walks, Special Olympics, Coffee with a Cop, Shop with a Cop, and Back to School BBQ. We also implemented a mobile app to help us enhance our community outreach. We would like to continue to enhance our relationship with the community, and in some cases held fundraising events to help support these initiatives. With increased funding, we can enhance our community outreach and engagement, helping to financially sustain initiatives we've already enacted while expanding opportunities for community outreach and engagement to occur.

Estimated Funding Required

Funding for these initiatives is variable, based on the extent we want to pursue them. It is difficult to estimate costs without formulating a plan for each of them. I estimate the costs to be approximately \$300,000/yr.

RECRUITMENT/RETENTION

It is more cost effective to recruit quality employees and retain them than to be a training ground for other agencies and continuously hire new, inexperienced employees.

RECRUITMENT

Over the last several years, we've seen a decrease in a qualified applicant pool for all divisions at the Sheriff's Office. The number one reason deputy applicants choose the Sheriff's Office for employment above other local police departments is cited as the culture we have built here, despite being offered a higher salary at another police department. That comes from the new hires themselves. I have no doubt we are missing out on many qualified employees simply because we cannot offer a salary equivalent to other local departments with similar positions.

The majority of positions at the Sheriff's Office are stressful and dangerous. Our support staff employees join our public safety employees in their important work to reduce the County's liability and ensure we are following the law appropriately and not taking Constitutional rights away from anyone due to an oversight.

To recruit quality employees, we have to pay a competitive wage with other similar positions throughout the County. As an example, two years ago we had an applicant for a Court Security Officer position who worked at the front desk of the Champaign Police Department. When offered the position, he declined stating it would be an \$7.00/hr pay cut from what he was currently making. His clerical position didn't even include the safety hazards associated with the Court Security position, requiring a firearm and bullet proof vest to be used while working.

RETENTION

To retain quality employees, we must continue to invest in their success and career goals. Several front office staff members have left the Sheriff's Office in recent years and obtained employment with the same job₂



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responsibilities at other local police departments making several dollars more an hour than they did at the Sheriff's Office. We have also had deputies, correctional officers, and court security officers leave the Sheriff's Office to pursue higher-paying local law enforcement positions. Increasing salaries of employees to be competitive with similar positions in the area is imperative to retaining quality employees. Without increased revenue, however, this will be impossible.

Salary is not the only determinate of if an employee will stay with the Sheriff's Office. Other factors, such as training, mental health, and quality of equipment are also imperative and highlighted in other areas of this letter. All of these things come with a cost, and there is no room in the current budget to adequately address them without an increase in revenue.

Estimated Funding Required

A rough estimate of funding options for salary increases for recruitment and retention needs, based on 2025 salaries for all employees at the Sheriff's Office, except me, is:

10% increase – \$2,177,822/yr

15% increase – \$2,808,106/yr

This is a very rough number based on salary increases only, not fringe benefits, but does include salary increases for the new positions needed and included in this letter. A local salary comparison for each position would need to be completed for an accurate number as some positions may be closer to comparables than others.

CONSEQUENCES OF A REDUCED BUDGET

If additional revenue is not obtained, and a budget reduction is needed in the future, as I'm told it likely will be under current circumstances, I want to highlight a few things that will be affected.

- New initiatives would not be possible. We pride ourselves on being innovative with new initiatives, improving employee morale, organizational effectiveness, and community outreach. Pursuing these opportunities will likely stop if additional revenue is not obtained, and existing initiatives would need to be reduced if our budget is reduced.
- We pride ourselves on providing our employees with the tools they need to be effective and safe while performing the roles we expect them to perform. Without increased revenue, we will not be able to continue to expand technology and equipment that allow our employees to be more effective in their duties. With a reduction in budget, we will not be able update existing equipment in an appropriate manner, which could potentially lead to unsafe conditions and uses of force where alternatives could otherwise be available.
- We invest a lot in training our employees to be knowledgeable and proficient in their duties. Without additional revenue, we will not be able to continue to expand our training options, increasing the proficiency of our employees. With a reduced budget, training will have to be reduced, solely focusing on meeting state mandates without expanding the skills and knowledge of our employees above the minimum expectations.



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- Without additional revenue, we will not be able to be competitive with local agencies and will continue to invest resources in training employees for other organizations, if we can attract them in the first place. With a reduction in budget, we may be required to reduce an already minimal staff, thereby lowering the quality of service we provide to residents of Champaign County.

In conclusion, I have put a lot of thought and effort into this letter to help you realize the potential that additional revenue has on further professionalizing Sheriff's Office operations and employees. I also wanted to provide a realistic expectation of what a reduced budget would bring, which I am told is likely if an additional revenue source is not found. From my knowledge of it, a Public Safety Sales Tax increase seems to be a good solution without the need to raise property taxes. After all, everyone who comes to Champaign County potentially benefits from the services of the Sheriff's Office, not just residents living within Champaign County. This can help support our public safety needs without putting the entire burden on Champaign County residents.

Sincerely,

A handwritten signature in black ink, appearing to read "Dustin D. Heuerman".

Dustin D. Heuerman
Champaign County Sheriff

April 23, 2024, CB Study Session - PSST Q&A

Questions From Board Member Wilson

1. Hospital Property Tax Liability

- a. What is the Hospital Property Sales Tax Liability?

ANSWER: Current estimate is \$1 million but interest has to be recalculated if/when payment is required.

- b. How is it paid?

ANSWER: It would be paid by the General Fund fund balance

- c. When is it due?

ANSWER: If we lose the court case, then payment is required.

2. Health Insurance

- a. What is the upper and lower bound on Health Insurance?

ANSWER: There is no ceiling or floor on our health insurance costs. We are required to pay for health insurance so we must have flexibility in our funds to accommodate increases. For FY24 there was a premium increased of 20% and it's anticipated there will be another increase for FY25.

One of the discussed uses of additional funds from the PSST would be to free up GF revenue to contribute more toward the high family premiums that are currently an obstacle to being a desired employer and a lack of younger, healthy individuals in our pool is a direct cause of our increasing premium rate.

3. Level the Playing Field – what is the forecast for this?

ANSWER: Level the Playing Field has a positive impact for government entities that order more items from out of their boundaries, and conversely have a negative impact on entities that have more items ordered from inside their boundaries that are delivered to other jurisdictions. This is because it changed the taxing from an origination-based system to a point of delivery-based system. The extent to the positive impact to Champaign County isn't fully known since much of the data is confidential and IDOR does not share it.

4. PSST Revenue Projection Details

- a. What is the projection, upper/lower bounds?

ANSWER: From 2024 to 2029, the range for PSST is \$6.8 million to \$7.5 million as estimates. For PPRT, in FY23 the County is projected to receive \$2.8 million in the General Fund and in the IDOR projection for FY24 is \$2.2 million.

- b. What is the breakdown of the claw back, and when does that end? (2026 or not?)

ANSWER: Claw backs are on PPRT not PSST. Claw back for PPRT is at least through mid-2024, possibly into 2026. A definitive answer has not been given by the State. There's more information

from IDOR about the claw back here -

<https://tax.illinois.gov/localgovernments/replacementtaxestimate/replacement24.html>.

c. How does record inflations impact PSST?

ANSWER: In general, higher inflation usually means higher percentage-based sales tax. But there is a breaking point where higher costs turns into lower demand, meaning fewer sales.

d. If Inflation remains at ~ 3.5%, does this correlate to a 3.5% increase PSST revenue?

ANSWER: Simple answer, it depends. In a hypothetical vacuum, if 10 widgets are sold for \$x and next year 10 widgets are sold for $x \cdot (1.035)$, then yes. However, total CPI is a summary of many different category CPIs, for example food, food away from home, energy, clothing, vehicles, etc. So, with a total CPI of 3.5, the CPI of the widget could be 3.5%, or 10%, or negative 5%, etc. On top of that, based on the change in price of the widget, similar widgets, supplies to build the widget, and overall economy, the supply and demand of the widget can change, so more or fewer widgets could be sold on top of the CPI change as well. So practically, a 3.5% change in total CPI does not necessarily equate to a 3.5% increase in sales tax.

e. What year, does the PSST stop declining? (\$/Year)

ANSWER: It is not projected to decline. If this in reference to PPRT, the claw back should be over by FY26 BUT the rate the County receives will be lower than it has in previous years because of the miscalculation by the State.

f. What is the rate of that decline?

ANSWER: For PSST - N/A. For PPRT, it's a revenue stream the state controls and chooses to remove funds from, charge fees, and adjust allocations. It's nearly impossible to give an accurate estimate of revenue this tax will provide in the future, but to give a sense of this in 2023 we received \$3.3 million, and the projected for 2024 is \$2.3 million.

g. Is the decline in PSST only a result of the State claw back?

ANSWER: The PSST does not have a State claw back. Declines in PPRT are part of the State claw back and according to the IDOR website, across the state there was a 28.8% decline in the PPRT allocation from FY23 to FY24.

5. PSST Reserve

a. Are there other requirements for the PSST reserve beyond holding back 44% reserve?

ANSWER: Due to bond covenants, the amount needed to pay bonds each year is required to be reserved. Right now, that is about \$3.2 million. On top of that, it has been the policy of the board to keep another \$1 million in this fund balance in case of emergency needs or unexpected drops in revenue. Also, the 5% for Delinquency Prevention Grants is held in fund balance.

b. The reserve retention: Is it static? Does it grow or decline with time?

ANSWER: The amount needed for bonds is based on how much is due each year. As different bonds retire or change rate, the amount must be adjusted.

- c. Can Justice Case Management System be funded by debt service? If so, what is the impact?

ANSWER: Possibility, but that would need to be ran through bond council. Interest rates are very high right now so it's not an ideal time for any new debt, but the financial advisors would need to run scenarios on potential costs.

6. Economy Projections – “The Crystal Ball”

- a. It has been the standard “mantra” to state a recession is coming.” But don’t worry, be happy, it will be a “soft landing”. However, the Fed is not cutting increasing interest rates to attempt to “cool” the economy, they implemented rate cuts, and might implement another rate cut this summer or fall. Is the Fed signaling a recession?

ANSWER: No one knows what the Fed is planning long-term, probably not even them. In general, the Fed raises interest rates to slow inflation which also usually cools spending. They lower rates to promote spending. Unfortunately, the effects of these decision can take months or even a year or more to see, so many times things get over tightened/loosened and must be corrected.

- b. All GDP revisions have been upward revisions – indicates growth, expansion, not recession. Jobs date implies positive indicators. What indicators are being used by the County to determine a recession?

ANSWER: The Financial Forecast did not predict a recession, it used mostly growing revenues, although somewhat flatter than previous years. The Forecast just pointed out the possibility of a potential recession due to signs and economic expert opinions. There were 2 hypothetical scenarios that were included at the end of the presentation on what a recession *might* look like.

- c. An inverted yield curve has predicted the last 10 recessions, although some predicted recessions never materialized.

ANSWER: According to Reuters, every modern US recession has been preceded by an inversion. Also, the yield curve has only shown one false positive, which was in 1960. This does not mean a recession will happen, it's just one sign showing it could happen.

- d. How often are the NBER (National Bureau of Economic Research) projections revised?

ANSWER: NBER has 19 research programs and holds roughly 125 meetings per year. The committee makes separate determinations of the calendar quarter of a peak or valley.

7. County Sales Tax vs Inflation Growth

- a. What was the inflation rate in FY21, FY22, FY23?

ANSWER: Using CPI for Midwest Size B/C, FY21 ended at 7.1% year-over-year, FY22 at 6.1% YoY, and FY23 ended at 3.1% YoY. This is overall CPI (all categories combined).

- b. What is the forecast inflation rate for FY24, FY25?

ANSWER: The Financial Forecast used a growth rate for each type of revenue. This growth rate factored in estimates for things like inflation, population, property tax growth, etc. For Property Tax, FY24 was based on State estimate of 3.4% and FY25 was 3.2%. For Sales Tax, FY24 has a growth rate of about 3.6% and FY25 a growth rate of 2.5%.

- c. What inflation rate is baked into the projections?

ANSWER: Each type of revenue and expense have a different growth rate estimated for the category.

8. Fund Balance: General Revenue vs Expenditure Trend

- a. FY 2024 Projection: Why is the Fund Balance (29%) the same for FY2024 Projected & FY2025 Projected?

ANSWER: FY24 is 28.66% and FY25 is 29.49%, so rounded they look the same. This calculation is based on the estimated fund balance and estimated expenditures, so it varies each year and changes as amounts get updated over time.

- b. FY 2024 Projection: What is the cause for the FB 2026 drop from 28% to 17% in FB2028?

ANSWER: The projected structural deficit causes this percentage to drop. In other words, fund balance is dropping since expenses are projected to grow faster than revenues are projected to grow.

- c. FY 2024 Projection: Why is the cause for the 6% drop in year 2029?

ANSWER: The projected structural deficit causes this percentage to drop. In other words, fund balance is dropping since expenses are projected to grow faster than revenues are projected to grow.

- d. Comparison to historical projections, FY2022, FY2023. Reviewing/Comparing Financial Forecasts FY2022-FY2027, FY2023-FY2024, and FY2024-FY2029

ANSWER: The projected structural deficit trendline is similar in both forecasts. The percentages changed because fund balance grew due to unknown factors since the time of the previous forecast. The abnormally high salary saving increased fund balance in FY23, which then carried over to each later year, basically shifting the trendline over by one year.

- e. If PSST fund balance is included in FY2025 and FY2026 – those year will run as an excess, rather than a structural deficit. Which would carry over into 2027. Why not include PSST Fund Balance into the GF forecast?

ANSWER: Because the “excess” is temporary and intentional. The current expectation is the \$2.6 million saved in PSST will be used by FY27 for the JANO replacement/upgrade. If all the funds are not needed for that, it would be fiscally prudent to use the funds to pay for additional public safety needs, either that are paid from the General Fund or from CARF.

FY FCST	FB % - 2021	FB % - 2022	FB % - 2023	FB % - 2024	FB % - 2025	FB % - 2026	FB % - 2027	FB % - 2028	FB % - 2029
FY 2022- FY2027	35	27	30	31	31	30	30		
FY 2023- FY2028	35	27	30	23	24	21	17	10	
FY 2024- FY2029	35	29	33*	29	29	27	28	17	11

Observations:

FY Forecast for each FY2024-FY2029 over FY2023-FY2028 has improved. Why?

ANSWER: Any change in fund balance, whether positive or negative, is cumulative and effects the following years, not just the current year. In FY 2022 and FY23, there was an extremely large number of vacancies causing an abnormal amount of salary savings, which increased fund balance in the current year, carrying over to later years.

**The Auditor stated that the FY2023 is 35%. Why the difference?*

ANSWER: I do not have access to his calculations, but I'm guessing it's because he is using GAAP accounting fund balances, which are used for audits. Whereas, in the Financial Forecast, we are using budgetary fund balances. The timing of when revenues and expenditures are recognized are different in each. Also, depending on what is being used at the projected operating expense for the year, will also affect the percentage.

The Table below shows the delta % increase in Forecasted Fund Balance Margin for FY2024 vs FY2023 projections.

2022	2023	2024	2025	2026	2027	2028
2	3	6	5	6	11	6

f. What is the accuracy or measure of uncertainty for the out-year FB % levels?

ANSWER: The farther out projections are, the more likely they will have variances since multiple variables change over time. The forecast shows what the financial situation is likely to be if revenue performs as expected and budgeted expenses are spent. Any changes to these assumptions could change the out years especially.

g. The General Fund Summary does not include transfers from the PSST to the GF, why?

ANSWER: It does include the budgeted transfer in FY24 of 1.5 million. It doesn't include transfers in later years because the amounts of these transfers are not predetermined and must be strategically made each year during the budget cycle. Since they are unknown, they are not included.

- h. How good, +/- are the 2028 and 2029 projections? What causes the steep drop off in these years?

ANSWER: The goal of the forecast is to show the financial position of the County if revenues act as projected, and all estimated budgeted expenses are spent. If there are any changes to these items, the projections will change. The farther out projections are, the more likely they will need to change. The forecast isn't technically a predictive tool, it is a fiscal management tool to help guide financial decision making by analyzing estimated information based on past, current, and projected conditions at the time. There is no way to assess the accuracy since variables change over time.

9. PSST Plot – Revenue vs Expense

- a. The PSST presentation – shows that the gap between revenue growth and expenditure grows over time. Why is there a concern.

ANSWER: The PSST revenue/expense trend lines only include the transfer for FY24 because future transfer amounts still need to be determined. They are determined each budget year and vary based on budget needs and goals. These transfer help cover some of the Public Safety costs that are paid from the General Fund.

10. CARF

- a. ARPA has eased CAPF, but ARPA spends continue beyond 2025 (i.e. 2025) – why is there roughly a \$200,000 adverse impact on CARF beyond FY 2025. The projected ARPA spend is \$1,526,831. Primarily for Broadband – does this tie to CARF?

ANSWER: The \$200,000 is the estimated software costs that CARF will need to pick up. Broadband is not part of CARF and the only broadband expense from the County is the current \$10 million in ARPA funds.

- b. CARF is funded by transfers, besides ARPA, how else is it funded? How much of PSST funds CARF.

ANSWER: CARF is funded by the General Fund and Public Safety Sales Tax Fund. In FY23, \$3.6 million was transferred from GF and \$611k from PSST to CARF. For special funds, they usually have their own separate CARF-like reserve for larger items.

11. Current County Needs not addressed in the Forecast. (*the incomplete list*)

- a. The Finance Director list 10 items and added 1 (Court Room Addition) – what are the forecasted costs for each of these items and what is the annual cash flow for these?
 - 1) Increased Funding for VAC – this can also be funded by a special level under ILCS.

ANSWER: Based on the State legislation, the VAC can ask for .02% of our EAV. In the 2023 budget they are funded at \$233,000, which represents roughly 75% of what they could request. A special levy under ILCS would require adding additional property tax expenses to the County levy and a

referendum approved by the voters. The max levied is between \$900,000 - \$1 million and would only go to the VAC.

2) Reserve CARF – is this not forecasted in the Facilities 10 Year Plan?

ANSWER: CARF and the Facilities Capital Improvement Plan are separate things. CARF pays for a wide variety of items – cars, software, higher priced equipment, etc. CARF is funded by the General Fund, is the last thing funded by the GF, and is historically underfunded. CARF’s fund balance is estimated at \$20,479,901 at the end of FY23, which is down 23.6 million from FY22. The balance is high due to bonds and other revenue going into the fund while projects are being worked on and the funds drawn down as these projects are completed.

3) New Position Funding – why is the county adding more positions? How many more are projected? At what graded level?

ANSWER: This would be the same process as the last budget cycle. Departments would make their requests to the Board during budget time and the Board would need to review the details, weigh the costs, and make decisions based on the budget capacity.

4) Juror Pay – This increase bounding value is already known.

5) Justice Case Management System – can this be funded by grant and/or debt service?

ANSWER: A grant source seems highly unlikely. Debt service is an option but would be expensive due to high interest rates.

6) Hospital Property Tax Liability – is this a onetime cost? What are the cost details, I am assumed the county already knows this number.

ANSWER: If the County loses their court cases and the property tax is repaid to the hospitals the cost would not be ongoing.

7) Sheriff’s request – the county has a number but requires thoughtful vetting.

8) Compensation Study Findings – is this the cost of the study, (onetime cost), or the cost of implementing the study? Is the implementation immediate, or over time?

ANSWER: This is the cost of bringing our salaries to a market competitive wage in the County and adjusting for equity among long-term employees. The cost is not known but an estimate is \$1 million to make the initial adjustments and the year over year costs to maintain. Implementation would be an agreement between the Board and the Unions, and the Board would then also have to decide compensation for non-represented employees.

9) Software not covered by ARPA – belongs to department budget?

ANSWER: “Department budgets” are overwhelmingly funded by the General Fund. It’s expected to be about \$200,000 additional software costs starting in FY25.

10) Recession Revenue Reductions – what are the boundaries? 5%, 10%, 20%, what is the likelihood this happens?

ANSWER: This was just intended as something to be aware of. There is no way to predict how much of an impact a recession would have because each one has different levels of impact.

11) Court Room Addition – Can this be funded by debt service? What is the timeline?

ANSWER: It could but we need to be cognizant of how much we are funding through debt service. It will be damaging to our bond rating to have too much debt then all of our interest rates will go up and the more we have funded by debt service, the more we have to maintain in fund reserves.

Currently, there is no timeline or estimate.

12. Funding VAC obligations – PSST?

- a. If the VAC was funded under a specially directed levy – VAC, what would be the impact on the General Fund?

ANSWER: Very little. The \$233,000 currently allocated to the VAC would no longer need to be paid by the GF. The VAC levy would offer no benefit to any other County funds or departments.

13. Original PSST Resolution and Referendum

- a. Please provide a copy of the original Referendum, proposition, and Resolution to adopt the original PSST.

ANSWER: Attached.

- b. What is the definition of “tangible personal property? Does this include Food, Restaurants, Food trucks?

ANSWER: Tangible personal property is defined by IDOR as “Tangible personal property” exists physically (i.e., you can touch it) and can be used or consumed. Clothing, vehicles, jewelry, and business equipment are examples of tangible personal property. Retailers’ occupation and use taxes apply when tangible personal property is sold at retail to be used or consumed in Illinois. Paper assets that represent value, such as stock certificates, bonds, and franchises, are considered intangible property not subject to “sales” tax.”

<https://tax.illinois.gov/questionsandanswers/answer.164.html>

The PSST has an exemption for titled or registered tangible personal property (such as vehicles, watercraft, aircraft, trailers, and mobile homes) and qualifying food, drugs and medical appliance.

<https://tax.illinois.gov/research/taxinformation/sales/special.html>

14. PSST Itemized Breakdown

- a. What is the “sunset provision” for the planned new PSST?

ANSWER: The current PSST does not have a sunset provision. It is an option in the statute.

- b. What is the itemized breakdown for the existing PSST?

ANSWER: To appropriate and spend the PSST revenue, an ordinance has to be passed to tell the voters what the funds are being used for. The uses have changed over the years as bonds have paid off and needs have adjusted. The previous ordinances and current ordinance are attached.

- 1) Revenue to be used exclusively for public safety, public facility, mental health, substance abuse, or transportation purposes in that county.
 1. "public safety purposes" means crime prevention, detention, firefighting, police, medical, ambulance, or other emergency services. (Does this include detention outside the county?)

ANSWER: Yes, it includes detention outside of the County. That is why for the last 2 years, the PSST has been able to grow a savings. The budgeted \$1.3 million for out of County housing from PSST was paid by the GF and the \$2.6 million was left in the PSST fund to use for the JANO replacement/upgrade.

2. "public facilities purposes" means the acquisition, development, construction, reconstruction, rehabilitation, improvement, financing, architectural planning, and installation of capital facilities consisting of buildings, structures, and durable equipment and for the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection with the public facilities, for use by the county for the furnishing of governmental services to its citizens, including, but not limited to, museums and nursing homes.
 - a. (Does a community park, etc. fall into this category? Brookens Gym?)

ANSWER: That is if we used the Special Retailers' Occupation Tax for public facilities, that is a different tax referendum than the PSST and not a tax the County currently levies.

- b. (Will the name of the facility and its function be included in the proposition / resolution?)

ANSWER: Not sure what resolution this is referring to. To appropriate the money correctly an ordinance has to be passed stating how the PSST money will be spent.

3. Mental Health Services
 - a. What mental health services does this include?

ANSWER: That is if we used the Special Retailers' Occupation Tax for mental health, that is a different tax referendum than the PSST and not a tax the County currently levies.

15. PSST Timing
 - a. If desired, why 2024?

ANSWER: To being generating revenue for FY25 so there are no cuts that need to be made to the FY25 budget.

b. What is the consequence of differing to later years?

ANSWER: Having to make cuts in the upcoming budget(s) and/or having to spend through our GF reserve if the economy tanks. Resulting in no safety net, a lower bond rating, and extreme measures needed to balance the County budget. And of course, not doing any of the things on the County Board and departmental needs/want list.

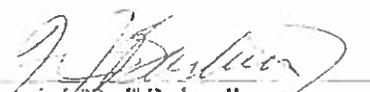
**RESOLUTION INSTRUCTING THE COUNTY CLERK OF
THE COUNTY OF CHAMPAIGN TO PLACE A REFERENDUM
ON THE NOVEMBER 3, 1998 BALLOT
TO APPROVE THE SPECIAL COUNTY RETAILERS'
OCCUPATION TAX FOR PUBLIC SAFETY**

WHEREAS, the Champaign County Board at its July 23, 1998 meeting, voted to place a referendum on the November 3, 1998, ballot asking the voters of Champaign County to approve the Special County Retailers' Occupation Tax for Public Safety.

NOW, THEREFORE, BE IT RESOLVED, that the County Board of the County of Champaign, Illinois, under the authority of Chapter 55 of the Illinois Compiled Statutes Section 5/5-1006.5, hereby instructs the County Clerk of the County to place a referendum on the November 3, 1998, ballot, asking the voters the following question:

PROPOSITION TO APPROVE SPECIAL COUNTY RETAILERS' OCCUPATION TAX FOR PUBLIC SAFETY Shall the County of Champaign be authorized to impose a Public Safety Tax at the rate of one-quarter percent per dollar upon all persons engaged in the business of selling tangible personal property at retail in the County on gross receipts from the sales made in the course of their business to be used for crime prevention, detention, and other public safety purposes?	YES	
	NO	

PRESENTED, ADOPTED, APPROVED and RECORDED this 23rd day of July, 1998.


Francis "Bud" Barker, II
Chairman, County Board of the
County of Champaign, Illinois

ATTEST 
Mark Shelden, County Clerk
and ex-Officio Clerk of the
County Board

RESOLUTION NO. 4016

**RESOLUTION DESIGNATING THE PROJECTS TO BE FUNDED BY THE
SPECIAL COUNTY RETAILER'S OCCUPATION TAX FOR PUBLIC SAFETY
IF APPROVED BY THE VOTERS ON NOVEMBER 3, 1998**

WHEREAS, the Champaign County Board at its July 23, 1998 meeting, voted to place a referendum on the November 3, 1998 ballot asking the voters of Champaign County to approve a Special County Retailer's Occupation Tax For Public Safety of .25 %; and

WHEREAS, Champaign County has previously issued bonds to pay for the construction of the Champaign County Jail, the outstanding debt on those bonds being \$9,394,750 and the annual payments on those bonds being \$1,005,000, those payments currently being funded from property taxes; and

WHEREAS, the estimated annual cost to the citizens of Champaign County in property taxes for the payments on those bonds is \$2.02 per \$10,000 of assessed value for residential properties and \$.17 per acre for agricultural property; and

WHEREAS, the Champaign County Board has determined that the existing Champaign County Youth Detention Center is inadequate for the current and projected needs of the County, based upon the number of juveniles ordered detained in that facility from time to time by the Circuit Court of Champaign County, and that a new Youth Detention Center should be constructed; and

WHEREAS, the estimated cost to Champaign County for construction of a new Youth Detention Center is between \$5,200,000 and \$5,400,000, less \$1,600,000 in grant funds to be received from the Illinois Criminal Justice Information Authority, resulting in a total obligation to the County of \$3,600,000 to \$3,800,000; and

WHEREAS, the Champaign County Board has determined that the existing Champaign County Court Facilities are inadequate to serve the present and future needs of the Circuit Court of Champaign County and related services and the construction of additional court and related facilities is needed; and

WHEREAS, the estimated cost for construction of additional court and related facilities is between \$15,000,000 and \$20,000,000; and

WHEREAS, the Champaign County Board desires to provide funding for public safety related programming and education for the youth of Champaign County, including programs for residents and former residents of the Champaign County Youth Detention Center; and

WHEREAS, the Champaign County Board desires to create a Capital Improvements Fund, to be funded at a rate of \$250,000 annually, to be used solely for the acquisition of technological projects and improvements necessary for the operations of public safety facilities in Champaign County, including the Champaign County Jail, Champaign County Courthouse and Champaign County Youth Detention Center; and

WHEREAS, the hiring of additional Deputy Sheriffs is necessary to insure adequate police protection for the citizens of Champaign County in future; and

WHEREAS, it is the desire of the Champaign County Board to reduce the property tax burden imposed upon the citizens of Champaign County for payments on the previously issued Champaign County Jail bonds and to avoid the imposition of any additional property tax burden upon the citizens of Champaign County for the cost of constructing new youth detention and court facilities and the necessary technological improvements to those facilities; and

WHEREAS, it is estimated that the income from the proposed Special County Retailer's Occupation Tax For Public Safety will be sufficient to fund, directly or through the repayment of bonds, the cost of constructing a new Champaign County Courthouse and a new Champaign County Youth Detention Center, to pay all or a substantial portion of the amounts remaining due on the existing Champaign County Jail bonds and the cost of necessary technological improvements to those facilities, as well as public safety related youth programs and the hiring of additional Sheriff's deputies;

NOW, THEREFORE, BE IT RESOLVED that the Champaign County Board will use any revenue generated by the Special Retailer's Occupation Tax For Public Safety, if approved by the voters of Champaign County at the November 3, 1998 general election, as follows:

- 1) For repayment of the amounts due on the bonds previously issued to fund construction of the Champaign County Jail; and
- 2) To fund the cost of constructing a new Champaign County Youth Detention Center; and
- 3) To fund the cost of constructing a new Champaign County Courthouse, to be located in downtown Urbana using the plan commonly known as 3-C as a guideline; and
- 4) To fund the creation of a capital fund for technological projects and improvements for the public safety facilities of Champaign County in the amount of \$250,000 annually.

NOW, THEREFORE, BE IT FURTHER RESOLVED that 5% of the income derived from such tax shall be used to fund public safety programs and education for the youth of Champaign County, with primary emphasis on post-detention programs. However, in no event shall these monies be used for the routine and normal operations of the Youth Detention Center.

NOW, THEREFORE, BE IT FURTHER RESOLVED that 5% of the revenue received from this tax shall be used to fund the hiring of additional Champaign County Deputy Sheriffs.

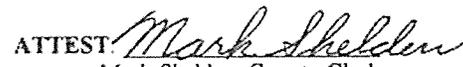
NOW, THEREFORE, BE IT FURTHER RESOLVED, that upon payment in full of the costs of construction of new facilities for the Champaign County Youth Detention Center and Champaign County Courthouse and the repayment in full of the outstanding obligations on the existing bonds issued to fund construction of the Champaign County Jail, this tax shall be repealed, unless its continuation is approved by a majority of the voters of Champaign County in a subsequent election.

PRESENTED, ADOPTED, APPROVED and RECORDED this 18th day of
August, 1998.



Francis J. "Bud" Barker II
Chairman, County Board of
Champaign County, Illinois

ATTEST:



Mark Shelden, County Clerk
and ex-officio Clerk of the
Champaign County Board

ORDINANCE NO. 572

**ORDINANCE DESIGNATING THE PROJECTS TO BE FUNDED BY
THE SPECIAL COUNTY RETAILER'S OCCUPATION TAX FOR
PUBLIC SAFETY IF APPROVED BY THE VOTERS ON NOVEMBER 3,
1998**

WHEREAS, the Champaign County Board at its July 23, 1998 meeting, voted to place a referendum on the November 3, 1998 ballot asking the voters of Champaign County to approve a Special County Retailer's Occupation Tax For Public Safety of .25 %; and

WHEREAS, Champaign County has previously issued bonds to pay for the construction of the Champaign County Jail, the outstanding debt on those bonds being \$9,394,750 and the annual payments on those bonds being \$1,005,000, those payments currently being funded from property taxes; and

WHEREAS, the estimated annual cost to the citizens of Champaign County in property taxes for the payments on those bonds is \$2.02 per \$10,000 of assessed value for residential properties and \$.17 per acre for agricultural property; and

WHEREAS, the Champaign County Board has determined that the existing Champaign County Youth Detention Center is inadequate for the current and projected needs of the County, based upon the number of juveniles ordered detained in that facility from time to time by the Circuit Court of Champaign County, and that a new Youth Detention Center should be constructed; and

WHEREAS, the estimated cost to Champaign County for construction of a new Youth Detention Center is between \$5,200,000 and \$5,400,000, less \$1,600,000 in grant funds to be received from the Illinois Criminal Justice Information Authority, resulting in a total obligation to the County of \$3,600,000 to \$3,800,000; and

WHEREAS, the Champaign County Board has determined that the existing Champaign County Court Facilities are inadequate to serve the present and future needs of the Circuit Court of Champaign County and related services and the construction of additional court and related facilities is needed; and

WHEREAS, the estimated cost for construction of additional court and related facilities is between \$15,000,000 and \$20,000,000; and

WHEREAS, the Champaign County Board desires to provide funding for public safety related programming and education for the youth of Champaign County, including programs for residents and former residents of the Champaign County Youth Detention Center; and

WHEREAS, the Champaign County Board desires to create a Capital Improvements Fund, to be funded at a rate of \$250,000 annually, to be used solely for the acquisition of technological projects and improvements necessary for the operations of public safety facilities in Champaign County, including the Champaign County Jail, Champaign County Courthouse and Champaign County Youth Detention Center; and

WHEREAS, the hiring of additional Deputy Sheriffs is necessary to insure adequate police protection for the citizens of Champaign County in future; and

WHEREAS, it is the desire of the Champaign County Board to reduce the property tax burden imposed upon the citizens of Champaign County for payments on the previously issued Champaign County Jail bonds and to avoid the imposition of any additional property tax burden upon the citizens of Champaign County for the cost of constructing new youth detention and court facilities and the necessary technological improvements to those facilities; and

WHEREAS, it is estimated that the income from the proposed Special County Retailer's Occupation Tax For Public Safety will be sufficient to fund, directly or through the repayment of bonds, the cost of constructing a new Champaign County Courthouse and a new Champaign County Youth Detention Center, to pay all or a substantial portion of the amounts remaining due on the existing Champaign County Jail bonds and the cost of necessary technological improvements to those facilities, as well as public safety related youth programs and the hiring of additional Sheriff's deputies;

NOW, THEREFORE, BE IT RESOLVED that the Champaign County Board will use any revenue generated by the Special Retailer's Occupation Tax For Public Safety, if approved by the voters of Champaign County at the November 3, 1998 general election, as follows:

- 1) For repayment of the amounts due on the bonds previously issued to fund construction of the Champaign County Jail; and
- 2) To fund the cost of constructing a new Champaign County Youth Detention Center; and

3) To fund the cost of constructing a new Champaign County Courthouse, to be located in downtown Urbana using the plan commonly known as 3-C as a guideline; and

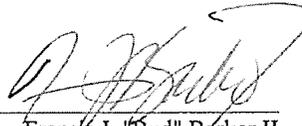
4) To fund the creation of a capital fund for technological projects and improvements for the public safety facilities of Champaign County in the amount of \$250,000 annually.

NOW, THEREFORE, BE IT FURTHER RESOLVED that 5% of the income derived from such tax shall be used to fund public safety programs and education for the youth of Champaign County, with primary emphasis on post-detention programs. However, in no event shall these monies be used for the routine and normal operations of the Youth Detention Center.

NOW, THEREFORE, BE IT FURTHER RESOLVED that 5% of the revenue received from this tax shall be used to fund the hiring of additional Champaign County Deputy Sheriffs.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that upon payment in full of the costs of construction of new facilities for the Champaign County Youth Detention Center and Champaign County Courthouse and the repayment in full of the outstanding obligations on the existing bonds issued to fund construction of the Champaign County Jail, this tax shall be repealed, unless its continuation is approved by a majority of the voters of Champaign County in a subsequent election.

PRESENTED, ADOPTED, APPROVED and RECORDED this 22nd day of September, 1998.


Francis J. "Bud" Barker II
Chairman, County Board of
Champaign County, Illinois

ATTEST 
Mark Sheldon, County Clerk
and ex-officio Clerk of the
Champaign County Board

ORDINANCE NO. 579

ORDINANCE IMPOSING A SPECIAL RETAILERS' OCCUPATION TAX FOR PUBLIC SAFETY PURSUANT TO THE AUTHORITY GRANTED IN CHAPTER 55, ACT 5, SECTION 5-1006.5 OF THE ILLINOIS COMPILED STATUTES

WHEREAS, a proposition in the form required by Chapter 55, Act 5, Section 5-1006.5 of the Illinois Compiled Statutes, to allow the imposition of a Special Retailer's Occupation Tax For Public Safety of one-quarter percent, was submitted to the electors of Champaign County on November 3, 1998; and

WHEREAS, said electors of Champaign County, by a majority of those voting on the question (24,330 being in favor and 21,952 being opposed), approved the imposition of said Special Retailer's Occupation Tax For Public Safety on November 3, 1998; and

WHEREAS, The County Board of Champaign County has determined, at a lawfully constituted meeting of said Board held on November 24, 1998, that imposition of said Special Retailer's Occupation Tax For Public Safety is in the best interest of the citizens of Champaign County and should be imposed, as authorized by said statute and by the majority vote of the electors voting on the question;

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1: A Special Retailer's Occupation Tax For Public Safety is imposed as and to the full extent authorized by Chapter 55, Act 5, Section 5-1006.5 of the Illinois Compiled Statutes, and in the amount of one-quarter cent upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of the State of Illinois, at retail within the County of Champaign, State of Illinois on the gross receipts from the sales made in the course of business and as a service occupation tax upon all persons engaged, within the County of Champaign, State of Illinois, in the business of making sales of service, who, as an incident

to making those sales of service, transfers tangible personal property within the County of Champaign, State of Illinois as an incident to a sale of service, except as otherwise limited or prohibited by law.

Section 2: The tax hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue and that Illinois Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

Section 3: The County Clerk of the County of Champaign, State of Illinois is hereby directed to file with the Illinois Department of Revenue on or before December 1, 1998, a certified copy of this Ordinance and the results of the election authorizing the imposition of this tax, as required by Chapter 55, Act 5, Section 5-1006.5 of the Illinois Compiled Statutes.

Section 4: This Ordinance shall take effect on the first day of July next following the adoption and filing of this Ordinance with the Illinois Department of Revenue.

Adopted this 24 day of Nov., 1998.


Francis J. "Bud" Barker II
Chairman, County Board of
Champaign County, Illinois

ATTEST: 
Mark Sheldon, County Clerk
and ex-officio Clerk of the
Champaign County Board

AN ORDINANCE AMENDING ORDINANCE NO. 579,
ORDINANCE IMPOSING A SPECIAL RETAILERS' OCCUPATION
TAX FOR PUBLIC SAFETY PURSUANT TO THE AUTHORITY
GRANTED IN CHAPTER 55, ACT 5, SECTION 5-1006.5 OF THE
ILLINOIS COMPILED STATUTES

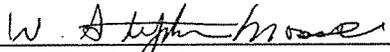
WHEREAS, the County Board of the County of Champaign, Illinois, approved Champaign County Ordinance No. 579 at their meeting on November 24, 1998 pursuant to a proposition in the form required by Chapter 55, Act 5, Section 5-1006.5 of the Illinois Compiled Statutes, to allow the imposition of a Special Retailers' Occupation Tax for Public Safety of one-quarter percent, as submitted to the electors of Champaign County on November 3, 1998; and

WHEREAS, the fourth paragraph of the said Ordinance titled Section 1 contains a typographical error, specifically: "in the amount of *one-quarter cent* upon all persons engaged in the business . . ." instead of stating "in the amount of *one-quarter percent* upon all persons engaged in the business . . .";

NOW, THEREFORE, BE IT RESOLVED that Ordinance No. 579, fourth paragraph titled Section 1 be amended to read as follows:

A Special Retailers' Occupation Tax for Public Safety is imposed as and to the full extent authorized by Chapter 55, Act 5, Section 5-1006.5 of the Illinois Compiled Statutes, and in the amount of one-quarter percent upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of the State of Illinois, at retail within the County of Champaign, State of Illinois on the gross receipts from the sales made in the course of business and as a service occupation tax upon all persons engaged, within the County of Champaign, State of Illinois, in the business of making sales of service, who, as an incident to making those sales of service, transfers tangible personal property within the County of Champaign, State of Illinois as an incident to a sale of service, except as otherwise limited or prohibited by law.

PRESENTED, PASSED, APPROVED and RECORDED by the County Board of Champaign County, Illinois, this 19th day of January, A.D. 1999.


W. Stephen Moser, Chair
Champaign County Board

ATTEST: 
Mark Sheldon, County Clerk and ex-officio
Clerk of the County Board

ORDINANCE NO. 683

**ORDINANCE DESIGNATING THE PLAN FOR USE OF THE SPECIAL COUNTY
RETAILER'S OCCUPATION TAX FOR PUBLIC SAFETY**

WHEREAS, on November 3, 1998, the voters of Champaign County approved a referendum for the adoption of a Special County Retailer's Occupation Tax for Public Safety of .25%; and

WHEREAS, Champaign County has previously issued bonds to pay for the construction of the Champaign County Jail in the amount of \$10,000,000 Series 1995; the construction of the Champaign County Courts and Champaign County Juvenile Detention Center in the amount of \$23,800,000 Series 1999; and the construction of Champaign County Courts in the amount of \$5,000,000 Series 2000; and

WHEREAS, the Champaign County Board desires to pay all debt service financing for the issuance of bonds for its public safety facilities from the proceeds of the Special County Retailer's Occupation Tax for Public Safety ; and

WHEREAS, the Champaign County Board desires to provide relief to the County's General Corporate Fund by paying for the annual maintenance costs of the public safety office facilities from the Special County Retailer's Occupation Tax for Public Safety; and

WHEREAS, the Champaign County Board desires to provide funding for the technology projects and improvements for the Offices of the Sheriff, State's Attorney, Public Defender and Court Services from the Special Retailer's Occupation Tax for Public Safety; and

WHEREAS, the Champaign County Board desires to provide funding for public safety related programming and education for the youth of Champaign County, said programming to include juvenile delinquency prevention, intervention, diversion and post-detention services; and

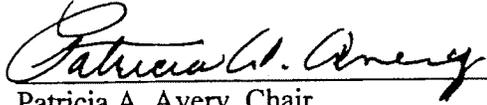
WHEREAS, the Champaign County Board shall include in the long-term plan for the Public Safety Sales Tax Fund an assessment of the feasibility, and appropriation if feasible, of Public Safety Sales Tax funds for the purpose of providing property tax relief through an abatement of a portion of the General Corporate Fund Levy; and

WHEREAS, it is estimated that the income from the Special County Retailer's Occupation Tax for Public Safety will be sufficient to fund, directly or through the repayment of bonds, the costs for constructing and/or replacing the Courts, Law Enforcement, Correctional and Detention facilities in Champaign County; the cost of maintenance for those facilities; the cost of technology projects and improvements for the Offices of the Sheriff, State's Attorney, Public Defender, and Court Services; and the cost for public safety related youth programs.

NOW, THEREFORE, BE IT RESOLVED that the Champaign County Board will use any revenue generated by the Special Retailer's Occupation Tax for Public Safety as follows:

- For repayment of the amounts due on bonds issued previously or in the future to fund construction and/or renovation for the Champaign County Courts, Law Enforcement, Corrections and Detention facilities;
2. To provide funding for the technology needs of the public safety offices of the Sheriff, State's Attorney, Public Defender and Court Services;
 3. To pay the annual maintenance costs of the Champaign County Courts, Law Enforcement, Corrections and Detention facilities in order to relieve the County's General Corporate Fund of the burden of those expenses; and
 4. To provide 5% of the annual revenues for funding public safety related programming and education for the youth of Champaign County, said programming to include juvenile delinquency prevention, intervention, diversion and post-detention services;
 5. To include in long term planning an assessment of the feasibility, and appropriation if feasible, of Public Safety Sales Tax funds for the purpose of providing property tax relief through an abatement of a portion of the General Corporate Fund levy.

PRESENTED, ADOPTED, APPROVED and RECORDED this 24th day of April, A.D. 2003.


Patricia A. Avery, Chair
Champaign County Board

ATTEST:


Mark Shelden, County Clerk and Ex-Officio
Clerk of the County Board