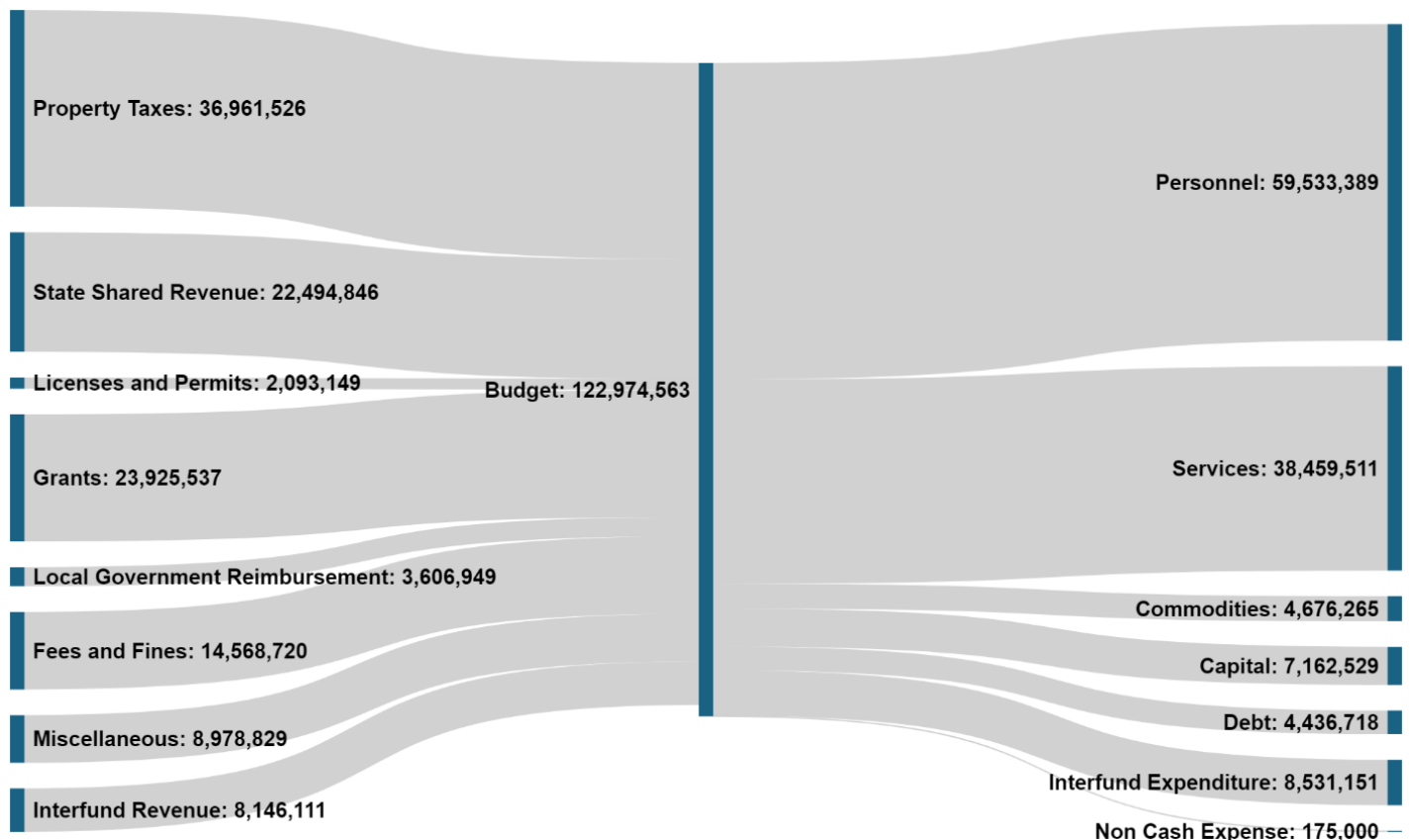




# CHAMPAIGN COUNTY BUDGET IN BRIEF FISCAL YEAR 2019

Champaign County's Budget in Brief is designed to provide a global overview of the FY2019 Budget. The complete budget is available on the County's website.  
<http://www.co.champaign.il.us/CountyBoard/Budget.php>

## FY2019 REVENUE AND EXPENDITURE BY CATEGORY



## BUDGET PROCESS

The County Board adopts its budget in accordance with Illinois Compiled Statutes (55 ILCS 5/6-1001). The fiscal year is January 1-December 31. In May 2018, the County Board approved its Financial Policies and Budget Process Resolution. Department heads, elected officials and outside agencies prepared and submitted their budgets for review by County Administration in July. The County Board held Legislative Budget Hearings on August 27 and 28, and the FY2019 Budget was placed on file in October. During the County Board meeting of November 27, 2018, the FY2019 Annual Budget and Appropriation Ordinance was adopted along with the Annual Tax Levy Ordinance.

## WHERE THE MONEY COMES FROM

### Revenue by Source

Property Taxes	\$36,961,526	30.6%
Grants	\$23,925,537	19.8%
Fed. State & Local Revenue	\$22,494,846	18.6%
Fees & Fines	\$14,568,720	12.1%
Miscellaneous	\$8,978,829	7.4%
Interfund Revenue	\$8,146,111	6.7%
Local Gov. Reimbursement	\$3,606,949	3.0%
Licenses & Permits	\$2,093,149	1.7%
<b>TOTAL REVENUE</b>	<b>\$120,775,667</b>	<b>100%</b>

### Revenue by Fund Type (in millions)

General Corporate	\$39.5
Regional Planning Commission	\$27.5
Special Revenue	\$19.5
Internal Service	\$10.1
Mental Health & DD Boards	\$9.6
Highway	\$7.3
Capital	\$2.6
Enterprise	\$2.5
Debt Service	\$1.5
Joint Venture	\$0.6
<b>TOTAL REVENUE</b>	<b>\$120.8</b>

## WHERE THE MONEY GOES

### Expenditure by Classification

Personnel	\$59,533,389	48.4%
Services	\$38,459,511	31.3%
Interfund Expenditure	\$8,531,151	6.9%
Capital	\$7,162,529	5.8%
Commodities	\$4,676,265	3.8%
Debt	\$4,436,718	3.6%
Non-Cash Expense	\$175,000	0.1%
<b>TOTAL EXPENDITURE</b>	<b>\$122,974,563</b>	<b>100%</b>

### Expenditure by Fund Type (in millions)

General Corporate	\$38.6
Regional Planning Commission	\$27.4
Special Revenue	\$19.3
Internal Service	\$10.1
Mental Health & DD Boards	\$9.6
Highway	\$9.3
Capital	\$3.5
Enterprise	\$3.0
Debt Service	\$1.5
Joint Venture	\$0.7
<b>TOTAL EXPENDITURE</b>	<b>\$123.0</b>

## FY2019 BUDGET HIGHLIGHTS

The FY2019 Budget includes revenue equal to \$120,775,667 and expenditure equal to \$122,974,563. The budget is balanced per Champaign County's Financial Policies. The \$2.2 million revenue to expenditure deficit is the result of appropriating reserve balances within individual funds for planned projects and capital expenditures, predominantly in the Motor Fuel Tax and Capital Asset Replacement Funds.

Revenue decreases \$10.7 million (-8.1%) compared to the original FY2018 Budget.

- The decrease in total budgeted revenue is the result of the planned sale of the Champaign County Nursing Home prior to December 31, 2018. Sale proceeds and operating revenues for the Home were included in the FY2018 Budget, while the FY2019 Nursing Home Budget includes revenue of only \$2.5 million in anticipation of fees the County will continue to collect for previously provided services.
- The property tax levy was prepared to secure an additional \$1 million in new growth revenue based on a potential Circuit Court ruling regarding hospital property tax exemptions. It is uncertain whether the County will receive this additional tax revenue in 2019.
- The impact of both legislative and administrative decisions made at the state level continue to alter and weaken some county revenue streams. Affecting the FY2019 Budget are cuts to income and personal property replacement taxes, some grants, and salary reimbursement. Fee and fine legislation effective July 1, 2019, will affect multiple County funds; however, the impact of the legislation on revenues was unknown at the time of budget preparation.

Expenditure decreases \$6.7 million (-5.2%) compared to the original FY2018 Budget.

- The decrease in total budgeted expenditure correlates to the discontinuation of Nursing Home operations as a result of the planned sale of the Home.
- The FY2019 budget includes 753 fulltime equivalents (FTEs). While the sale of the Nursing Home reduces headcount by 191 employees, an increase of one FTE in the General Fund, and 50 FTEs within RPC funds for new and expanded grant initiatives, results in a net reduction of 140 FTEs compared to the FY2018 Budget.
- Funding for facilities was increased \$588,000 over the prior fiscal year in order to provide \$1.12 million for projects scheduled in FY2019 per the County's Capital Facilities Plan. In 2019, it is essential for the County to implement a plan for its dilapidated Sheriff's Office and downtown Correctional Center, which are not included in the Capital Facilities Plan.
- Technology investments include funding for implementation of real estate tax cycle software to replace the current in-house system, jail management Software as a Service (SaaS), and law enforcement civil processing SaaS. Replacing the County's in-house financial and human resources system with cloud-based Enterprise Resource Planning (ERP) software is planned for FY2020; however, the current budget includes an appropriation to allow the County to begin the project in FY2019 if feasible.

## GENERAL FUND OVERVIEW

The General Fund is the County's primary operating fund. The FY2019 Budget includes revenue equal to \$39.5 million and expenditure equal to \$38.6 million. The budget surplus of \$880,985 denotes one-time revenues in the amount of \$375,252 owed from the Nursing Home Fund for services General Fund departments provided to the Home in previous fiscal years. Also included in the budget surplus is \$488,364 in property tax revenue related to a potential Circuit Court ruling regarding hospital property tax exemptions. It is uncertain whether the County will receive this additional tax revenue in 2019.

### Revenue by Source

Fed, State, & Local	\$15,992,230	40.5%
Property Taxes	\$13,569,722	34.3%
Fees & Fines	\$4,853,331	12.3%
Interfund Transfers	\$2,060,016	5.2%
Licenses & Permits	\$1,676,085	4.2%
Miscellaneous	\$1,359,331	3.4%
<b>TOTAL REVENUE</b>	<b>\$39,510,715</b>	<b>100%</b>

### Expenditure by Classification

Personnel	\$26,419,654	68.4%
Services	\$7,405,208	19.2%
Commodities	\$2,138,270	5.5%
Interfund Transfers	\$1,987,948	5.1%
Debt	\$474,160	1.2%
Capital	\$204,490	0.5%
<b>TOTAL EXPENDITURE</b>	<b>\$38,629,730</b>	<b>100%</b>

Revenue increases \$2.25 million (6%) over the original FY2018 Budget. Growth is predominantly attributed to increases in property tax, fees, and Interfund revenues. Growth allowed under the Property Tax Extension Limitation Law (PTELL) and reallocation of some of the levy authority not required for the IMRF levy results in increased property tax revenue for the General Fund. The increase in fee revenue is attributed to amounts owed to General County funds, which are budgeted to be received following the sale of the Nursing Home as previously explained. Interfund transfers revenues increase due to a larger transfer from the Probation Services Fund to partially offset the loss of salary reimbursements from the state, and increased transfers from other funds allowing the County to appropriate for the FY2019 facility maintenance projects identified in the County's 10-Year Capital Facilities Plan.

Expenditure increases \$1.85 million (5%) over the original FY2018 Budget, predominantly due to increases in personnel and Interfund transfers. Personnel expenditures, which account for the majority of the General Fund budget, increase by 1.7%. In the FY2019 Budget there are 420 FTEs. A net increase of one full-time employee in the General Fund is the result of a new Planner position in the Planning and Zoning department, the addition of a Data Analyst position in the Sheriff's Office, and the reclassification of the County Board Chair position from full-time to part-time. Although the addition of the County Executive position was effective in December 2018, the impact of the additional salary for that position will predominantly impact the FY2019 budget. Interfund expenditures increase by \$1.15 million predominantly as a result of the increased transfer to the Capital Asset Replacement Fund for the County's increased investment in facilities and technology.

## TRANSITION IN FY2019

Voters approved a proposition to establish the County Executive form of government in November 2016. The County will transition to this form of government in December 2018 following the November general election, when the first County Executive will be elected at large.

## COUNTY SERVICES PROVIDED IN THE FY2019 BUDGET



Service Provided	Departments	Key Responsibilities
<b>Health &amp; Community Services</b>	RPC Service Programs - County Health - Veterans' Assistance - Workforce Development - Head Start - Animal Control - Regional Office of Education - Extension Education - Mental Health & Developmental Disabilities	Housing assistance; healthcare; restaurant inspections; employment assistance; job training; veterans' assistance; educational programming; solid waste management; mental health and developmental disabilities program funding.
<b>Justice &amp; Public Safety</b>	Circuit Clerk - Courts - Public Defender Sheriff Law Enforcement & Corrections State's Attorney - Juvenile Detention - Probation/Court Services - Coroner - EMA - CAC	Court functions (criminal, civil, juvenile, drug and family), jail functions; sheriff law enforcement patrol; death investigations and autopsies; emergency management; justice programs.
<b>Public Works, Facilities &amp; Transportation</b>	Highway Funds - Physical Plant - CARF Facilities	County road, bridge and highway maintenance and facilities maintenance and improvements.
<b>Administration</b>	County Board - Administrative Services - IT - Auditor, Purchasing - General County	Development and implementation of policies; budgeting; audit and accounting; IT network and software and purchasing systems.
<b>Planning &amp; Community Development</b>	RPC Planning Services - Economic Development - Planning & Zoning - GIS	Transportation and regional development planning; land resource planning; sustainability; mapping services and development.
<b>Elections, Real Estate &amp; Records</b>	Board of Review - County Clerk - Recorder - Treasurer - Supervisor of Assessments	Recording documents; election administration; vital records management (birth, death, marriage); tax collection and distribution.