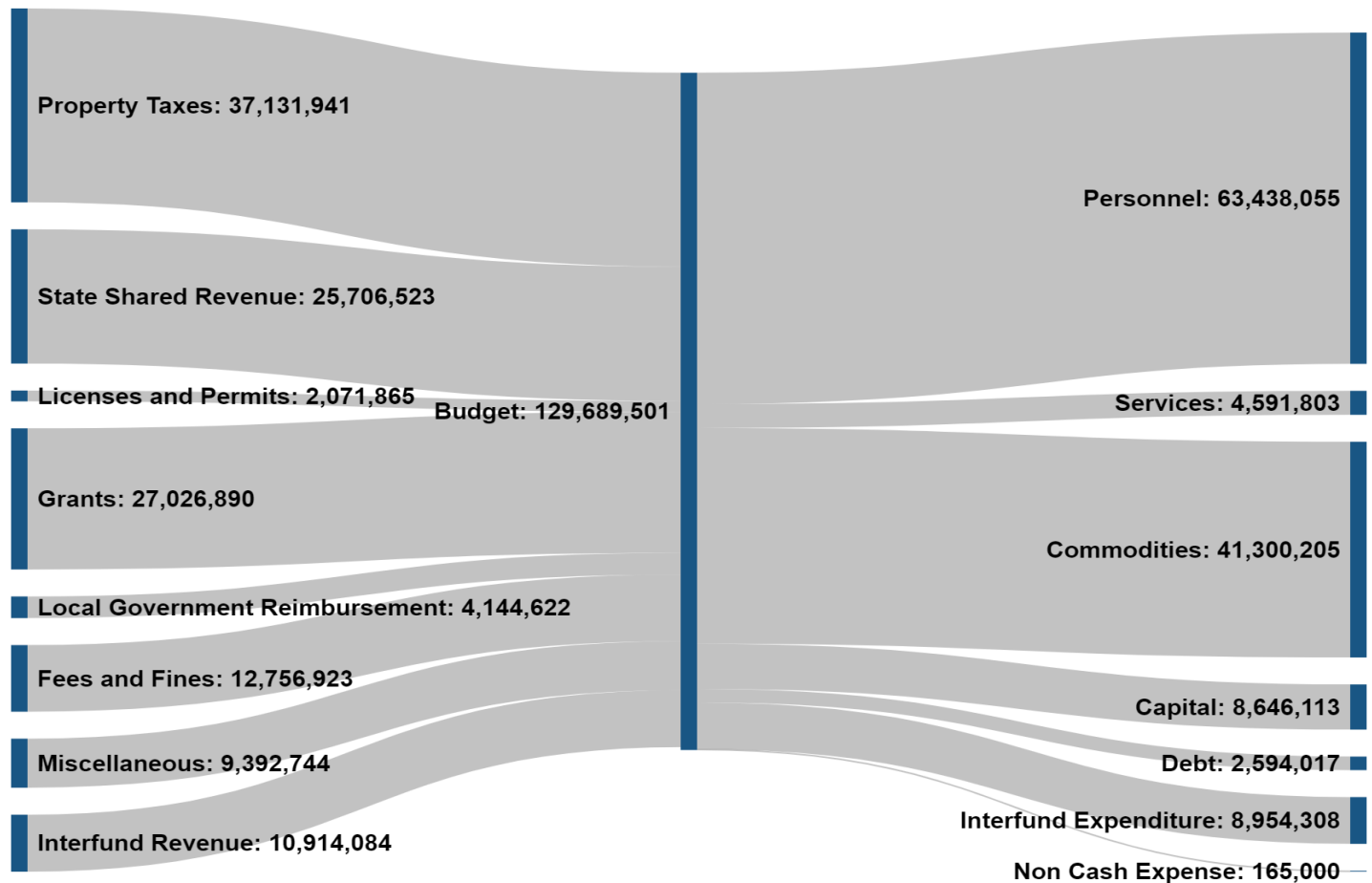




CHAMPAIGN COUNTY BUDGET IN BRIEF FISCAL YEAR 2020

Champaign County's Budget in Brief is designed to provide a global overview of the FY2020 Budget. The complete budget is available on the County's website.
<http://www.co.champaign.il.us/CountyBoard/Budget.php>

FY2020 REVENUE AND EXPENDITURE BY CATEGORY



BUDGET PROCESS

The County Board adopts its budget in accordance with Illinois Compiled Statutes (55 ILCS 5/2-5009 and 55 ILCS 5/6-1001). The fiscal year is January 1-December 31. In May 2019, 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 the County Executive in July. The County Board held Legislative Budget Hearings on August 26 and 27, and the FY2020 Budget was placed on file in October. During the County Board meeting of November 21, 2019, the FY2020 Annual Budget and Appropriation Ordinance was adopted along with the Annual Tax Levy Ordinance.

WHERE THE MONEY COMES FROM

Revenue by Source

Property Taxes	37,131,941	28.8%
Grants	27,026,890	20.9%
Fed, State, Local Revenue	25,706,523	19.9%
Fees & Fines	9,392,744	7.3%
Miscellaneous	12,756,923	9.9%
Interfund Revenue	10,914,084	8.5%
Local Gov. Reimbursement	4,144,622	3.2%
Licenses & Permits	2,071,865	1.6%
TOTAL REVENUE	129,145,592	100.0%

Revenue by Fund Type (in millions)

General Corporate	\$40.8
Special Revenue	\$20.5
RPC Funds	\$32.5
Enterprise	\$0.6
Mental Health & DD Boards	\$10.1
Internal Service	\$10.9
Highway Funds	\$9.5
Joint Venture	\$0.6
Capital Projects	\$3.5
TOTAL REVENUE	\$129.1

WHERE THE MONEY GOES

Expenditure by Classification

Personnel	63,438,055	48.9%
Services	41,300,205	31.8%
Interfund Expenditure	8,954,308	6.9%
Debt	2,594,017	2.0%
Capital	8,646,113	6.7%
Commodities	4,591,803	3.5%
Non-Cash Expense	165,000	0.1%
TOTAL EXPENDITURE	129,689,501	100.0%

Expenditure by Fund Type (in millions)

General Corporate	\$40.3
Special Revenue	\$23.9
RPC Funds	\$29.9
Enterprise	\$0.9
Mental Health & DD Boards	\$10.1
Internal Service	\$9.7
Highway	\$9.2
Joint Venture	\$0.7
Capital Projects	\$4.9
TOTAL EXPENDITURE	\$129.6

FY2020 BUDGET HIGHLIGHTS

The FY2020 Budget includes revenue equal to \$129,145,592 and expenditure equal to \$129,689,501. The budget is balanced per Champaign County's Financial Policies. The \$0.5 million revenue to expenditure deficit is the result of appropriating reserve balances within individual funds for planned projects and capital expenditures.

Revenue increases \$8.4 million (6.9%) compared to the original FY2019 Budget.

- Illinois Motor Fuel Tax doubled in July 2019 from \$0.19/gallon to \$0.38/gallon. This is the first increase since 1990, and reflects an 82% increase over the FY2019 original budget.
- The Early Childhood Fund, a Regional Planning Commission (RPC) program, will experience significant growth due to the receipt of the Early Head Start Expansion grant and enhanced statewide childcare subsidy revenue.
- Independent Service Coordination (ISC) Programs, within RPC, is now a 13-county grant that provides an array of activities on behalf of individuals with intellectual/developmental disabilities and their families/guardians to help them access individualized services and support.
- The property tax levy was prepared to secure an additional \$1.06 million in the event the OSF and Carle properties are assessed as non-exempt in the upcoming levy year. If the EAV associated with the hospital properties is included in the extension and the properties are treated as non-exempt, the Property Tax Extension Limitation Law (PTELL) will not prevent the County from capturing new revenue associated with them.

Expenditure increases \$6.7 million (5.5%) compared to the original FY2019 Budget.

- The FY2020 budget includes 828 fulltime equivalents (FTEs), which represents an increase of 75 FTEs within RPC funds for new and expanded grant initiatives. Personnel costs increase by \$3.9 million as a result of program expansion and IMRF rate increases.
- Funding for facilities was increased by \$1.1 million in order to provide \$2.2 million for projects scheduled in FY2020 per the County's Capital Facilities Plan. In 2020, 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.
- Services expenditures reflect growth of \$2.8 million reflective of increases in contributions and grants within the Mental Health and Development Disability funds, facility and office rental costs related to RPC Early Childhood program expansion, RPC energy assistance program services due to expansion, and computer and information technology services.
- Technology investments in FY2020 include funding for replacing the County's in-house financial system with Enterprise Resource Planning (ERP) software; Digital Evidence Management System (DEMS), and phishing threat email security and training.

GENERAL FUND OVERVIEW

The General Fund is the County's primary operating fund. The FY2020 Budget includes revenue equal to \$40.8 million and expenditure equal to \$40.3 million. The budget surplus includes \$474,000 in property tax revenue related to preparing the levy to capture new growth revenue under PTELL in the event the hospital properties are treated as non-exempt as previously explained. It is uncertain whether the County will receive this additional tax revenue in 2020.

Revenue by Source

Property Taxes	\$13,971,656	34.3%
State Shared Revenue	\$15,374,552	37.7%
Fees	\$4,691,384	11.5%
Grants	\$508,782	1.2%
Inter-fund Revenue	\$1,777,898	4.4%
Licenses & Permits	\$1,651,008	4.0%
Local Shared Revenue	\$1,370,187	3.4%
Miscellaneous	\$1,437,727	3.5%
TOTAL REVENUE	\$40,783,194	100%

Expenditure by Classification

Personnel	\$26,810,459	66.5%
Commodities	\$2,225,285	5.5%
Services	\$7,723,854	19.2%
Capital	\$628,140	1.6%
Transfers	\$2,725,129	6.8%
Debt	\$195,655	0.5%
TOTAL EXPENDITURE	\$40,308,522	100%

Revenue increases \$1.3 million (3.2%) over the original FY2019 Budget. Growth is predominantly attributed to increased State Shared revenues. The County received the full allocation for Probation and Court Services salary reimbursement through the Administrative Office of the Illinois Courts (AOIC) for State FY2020. The last time the County received the full allocation was in 2015. Property tax levy revenue increases 2.8% over the original FY2019 Budget as a portion of the levy growth was reallocated to the IMRF levy due to rate increases in 2020.

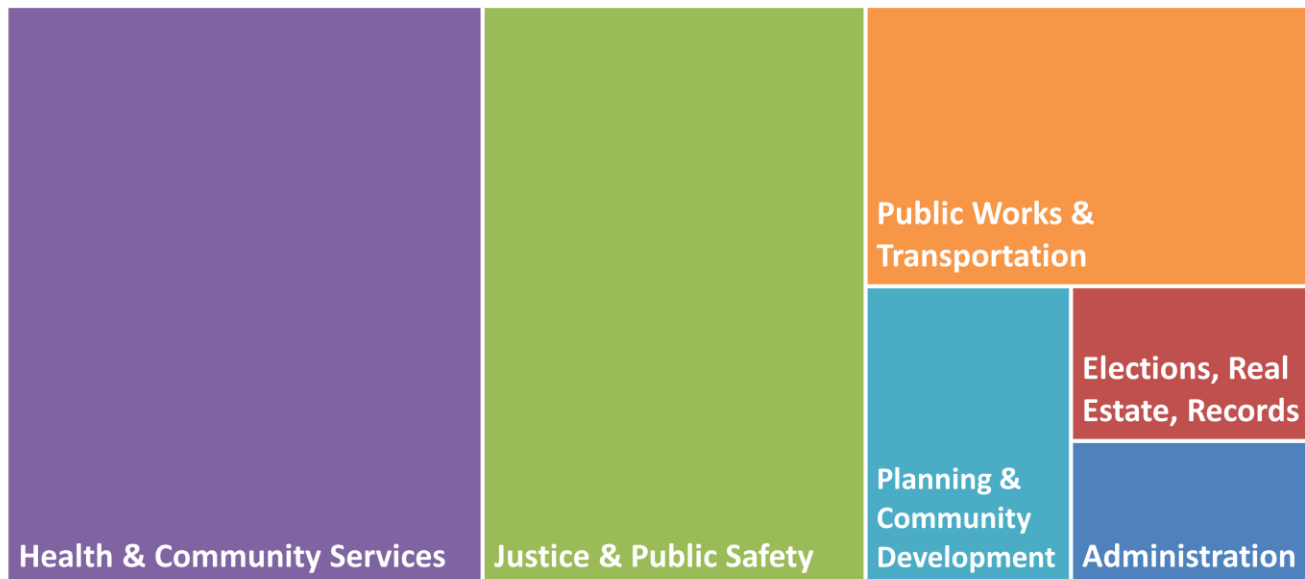
In August of 2018, the state legislature approved the Criminal and Traffic Assessment Act. The Act significantly changes the collection and distribution of fees and fines effective July 1, 2019. In FY2020 fee and fine revenues are budgeted conservatively as the County is unable to fully assess the impact of allowable fee waivers based on the financial ability of an individual to pay.

Expenditure increases \$1.7 million (4.3%) over the original FY2019 Budget, due to increases in personnel costs, services, capital purchases and Interfund transfers. Personnel expenditures, which account for the majority of the General Fund budget, increase by 3.2%. The FY2020 General Fund budget includes 420 FTEs. Increases in services costs are largely attributed to increases in computer/information technology services for body worn camera SaaS, election judge expenditures based on anticipated FY2020 election turnout, and general service cost increases. The County will purchase new DS200 tabulators for the 2020 elections, which are safer and more secure as well as compatible with the pollbook software purchased in FY2019. Interfund expenditures increase by \$760,000 as a result of the increased transfer to the Capital Asset Replacement Fund for the County's increased investment in facilities.

The sale of the Nursing Home in 2019 resulted in the redemption of the 2015 bonds, thereby reducing the debt service obligations of the General Fund in FY2020.

COUNTY SERVICES PROVIDED IN THE FY2020 BUDGET

WHERE THE MONEY GOES



Service Provided	Departments	Key Responsibilities
Health & Community Services	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.
Justice & Public Safety	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.
Public Works, Facilities & Transportation	Highway Funds - Physical Plant - CARF Facilities - Courts Construction	County road, bridge and highway maintenance and facilities maintenance and improvements.
Administration	County Board - County Executive - IT - Auditor, Purchasing - General County	Development and implementation of policies; budgeting; audit and accounting; IT network and software and purchasing systems.
Planning & Community Development	RPC Planning Services - Economic Development - Planning & Zoning - GIS	Transportation and regional development planning; land resource planning; sustainability; mapping services and development.
Elections, Real Estate & Records	Board of Review - County Clerk - Recorder - Treasurer - Supervisor of Assessments	Recording documents; election administration; vital records management (birth, death, marriage); tax collection and distribution.