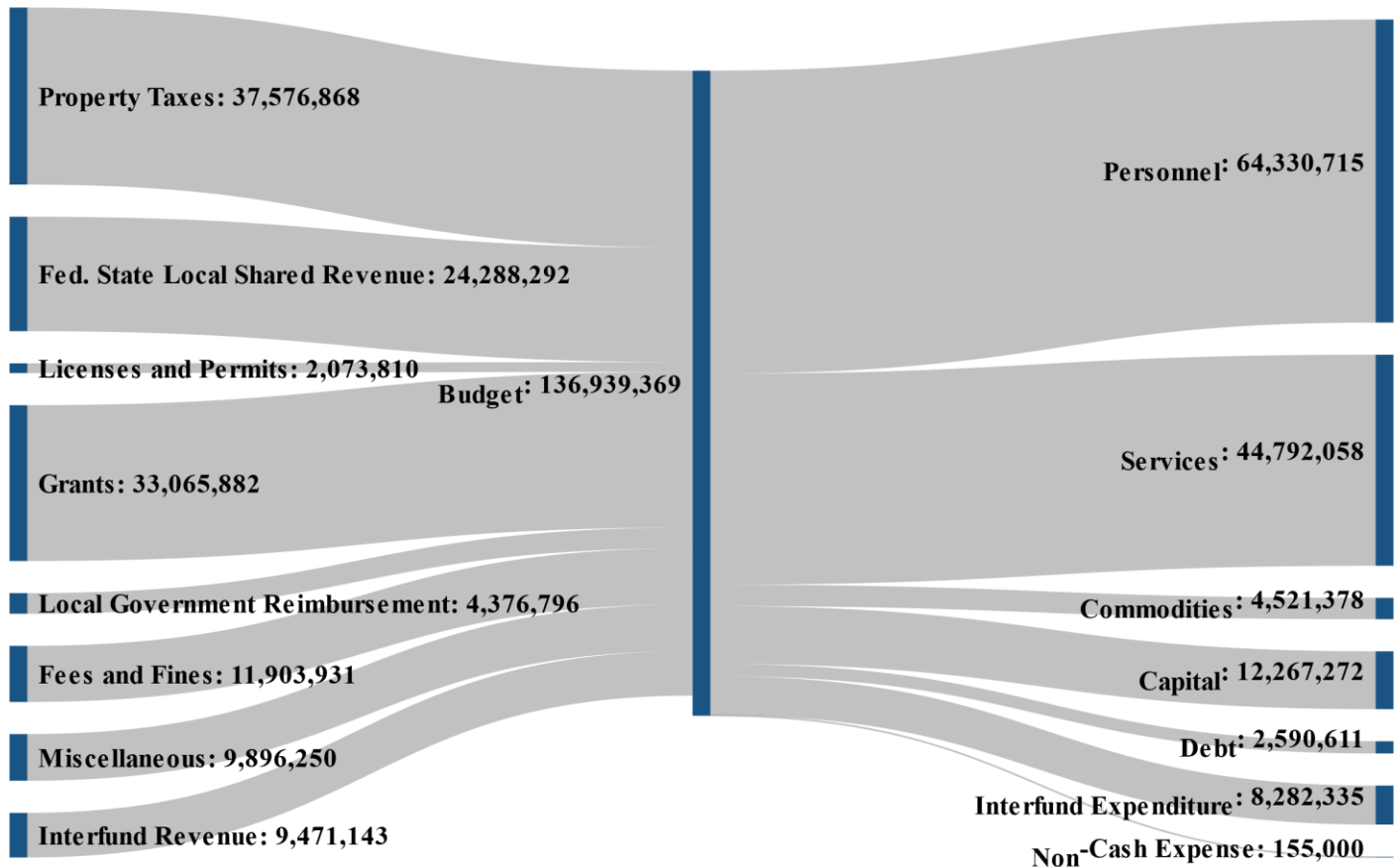




CHAMPAIGN COUNTY BUDGET IN BRIEF FISCAL YEAR 2021

Champaign County's Budget in Brief is designed to provide a global overview of the FY2021 Budget. The complete budget is available on the County's website. <http://www.co.champaign.il.us/CountyBoard/Budget.php>

FY2021 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 2020, the County Executive provided a Budget Process Memorandum. 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 24 and 25, and the FY2021 Budget was placed on file in October. During the County Board meeting of November 19, 2020, the FY2021 Annual Budget and Appropriation Ordinance was adopted along with the Annual Tax Levy Ordinance.

WHERE THE MONEY COMES FROM

Revenue by Source

| | | |
|--------------------------|--------------------|---------------|
| Property Taxes | 37,576,868 | 28.3% |
| Grants | 33,065,882 | 24.9% |
| Fed. State Local Revenue | 24,288,292 | 18.3% |
| Fees & Fines | 11,903,931 | 9.0% |
| Miscellaneous | 9,896,250 | 7.5% |
| Interfund Revenue | 9,471,143 | 7.1% |
| Local Gov. Reimbursement | 4,376,796 | 3.3% |
| Licenses & Permits | 2,073,810 | 1.6% |
| TOTAL REVENUE | 132,652,972 | 100.0% |

Revenue by Fund Type (in millions)

| | |
|---------------------------|----------------|
| General Corporate | \$41.9 |
| RPC Funds | \$33.6 |
| Special Revenue | \$20.7 |
| Highway Funds | \$10.8 |
| Mental Health & DD Boards | \$10.2 |
| Internal Service | \$9.9 |
| Capital Projects | \$3.8 |
| Enterprise | \$1.1 |
| Joint Venture | \$0.7 |
| TOTAL REVENUE | \$132.7 |

WHERE THE MONEY GOES

Expenditure by Classification

| | | |
|--------------------------|--------------------|---------------|
| Personnel | 64,330,715 | 47.0% |
| Services | 44,792,058 | 32.7% |
| Capital | 12,267,272 | 9.0% |
| Interfund Expenditure | 8,282,335 | 6.0% |
| Commodities | 4,521,378 | 3.3% |
| Debt | 2,590,611 | 1.9% |
| Non-Cash Expense | 155,000 | 0.1% |
| TOTAL EXPENDITURE | 136,939,369 | 100.0% |

Expenditure by Fund Type (in millions)

| | |
|---------------------------|----------------|
| General Corporate | \$42.0 |
| RPC Funds | \$33.0 |
| Special Revenue | \$21.1 |
| Highway | \$11.9 |
| Mental Health & DD Boards | \$10.2 |
| Internal Service | \$9.8 |
| Capital Projects | \$7.1 |
| Enterprise | \$1.1 |
| Joint Venture | \$0.7 |
| TOTAL EXPENDITURE | \$136.9 |

FY2021 BUDGET HIGHLIGHTS

The FY2021 Budget includes revenue equal to \$132,652,972 and expenditure equal to \$136,939,369. The budget is balanced per Champaign County's Financial Policies. The \$4.3 million revenue to expenditure deficit is the result of appropriating reserve balances within individual funds for planned projects and capital expenditures.

Revenue increases \$3.5 million (2.7%) compared to the original FY2020 Budget. Grant funding in FY2021 increases 22% over the prior fiscal year with new or increased funding for:

- Illinois Department of Public Health COVID-19 Crisis grant for contact tracing; and
- Workforce Development federal formula funding under the Workforce Innovation and Opportunity Act (WIOA); and
- Illinois Department of Transportation REBUILD Illinois grants for transportation projects with an average useful life greater than or equal to 13 years.

Expenditure increases \$7.2 million (5.6%) compared to the original FY2020 Budget and is predominantly in the services and capital categories.

- Services expenditures reflect growth of \$3.5 million and include increases in contributions and grants within the Mental Health and Development Disability funds, professional services for a contract with the Champaign Urbana Public Health District for COVID-19 Crisis grant services, and investment in software including a new Enterprise Resource Planning system.
- Capital expenditures increase \$3.6 million predominantly associated with appropriating for the Highway IDOT REBUILD grant and insurance reimbursement for hail damage repairs to roofs and HVAC systems planned in 2021.

GENERAL FUND OVERVIEW

The General Fund is the County’s primary operating fund. The FY2021 Budget includes revenue equal to \$41.9 million and expenditure equal to \$42 million, with a \$113,184 draw on fund balance for pilot programs identified by the County Board. The fund balance is expected to be 16.7% at the end of FY2021, which is the fund balance target for the General Fund.

Revenue increases \$1.1 million (2.7%) over the original FY2020 Budget. Growth is predominantly attributed to increased property tax revenue. Expenditure increases \$1.7 million (4.2%) over the original FY2020 Budget, due to growth in personnel costs and Interfund transfers. Personnel expenditures, including employee health insurance, account for the 66.5% of the General Fund budget and increase 4.1% in FY2021. Interfund expenditures increase by \$845,000 largely due to recording the \$1 million Nursing Home loan as a transfer in order to remove it from the balance sheet. The General Fund is being made whole through reallocation of the former Nursing Home operating levy to the General Corporate levy.

Revenue by Source

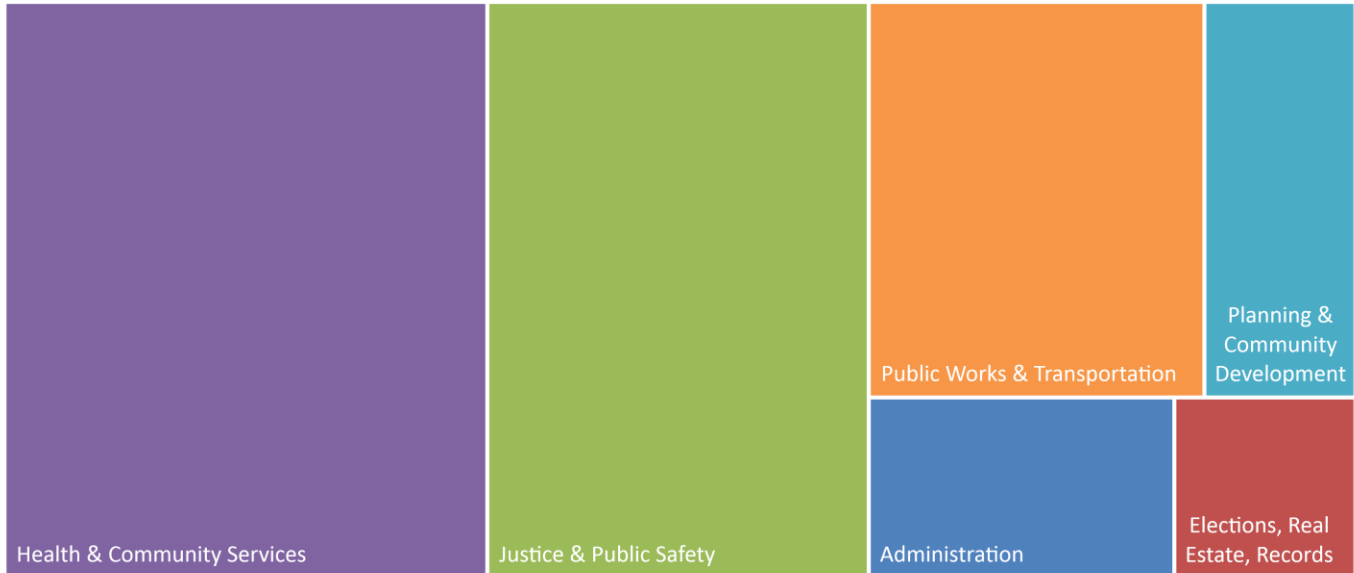
| | | |
|----------------------|---------------------|---------------|
| Property Taxes | \$15,252,408 | 36.4% |
| State Shared Revenue | \$15,043,498 | 35.9% |
| Fees | \$4,549,172 | 10.9% |
| Grants | \$882,945 | 2.1% |
| Inter-fund Revenue | \$1,800,398 | 4.3% |
| Licenses & Permits | \$1,653,215 | 3.9% |
| Local Shared Revenue | \$1,282,307 | 3.1% |
| Miscellaneous | \$1,415,441 | 3.4% |
| TOTAL REVENUE | \$41,879,384 | 100.0% |

Expenditure by Classification

| | | |
|--------------------------|---------------------|-------------|
| Personnel | \$27,919,259 | 66.5% |
| Commodities | \$2,141,379 | 5.1% |
| Services | \$7,947,674 | 18.9% |
| Capital | \$230,000 | 0.5% |
| Transfers | \$3,570,506 | 8.5% |
| Debt | \$183,750 | 0.4% |
| TOTAL EXPENDITURE | \$41,992,568 | 100% |

COUNTY SERVICES PROVIDED IN THE FY2021 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. |