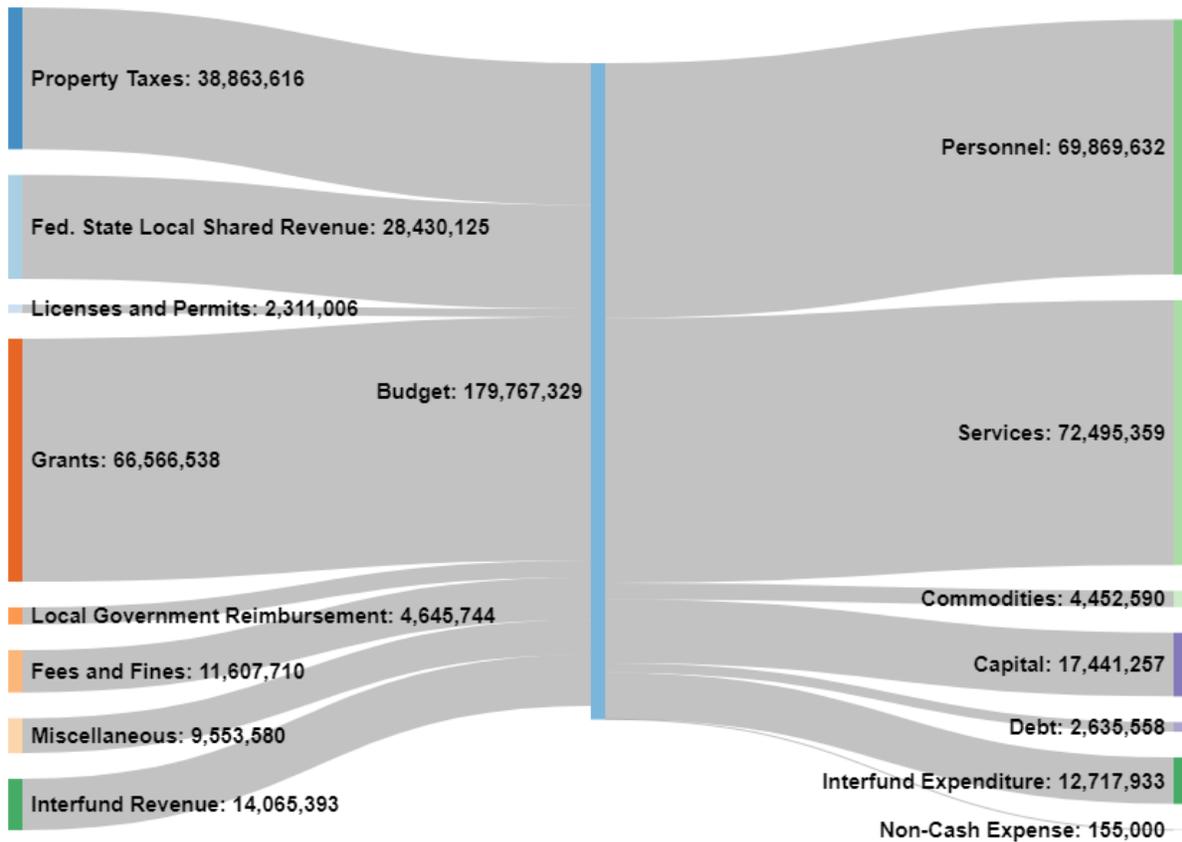


# FY2022 BUDGET SUMMARY

Revenue \$176,043,712

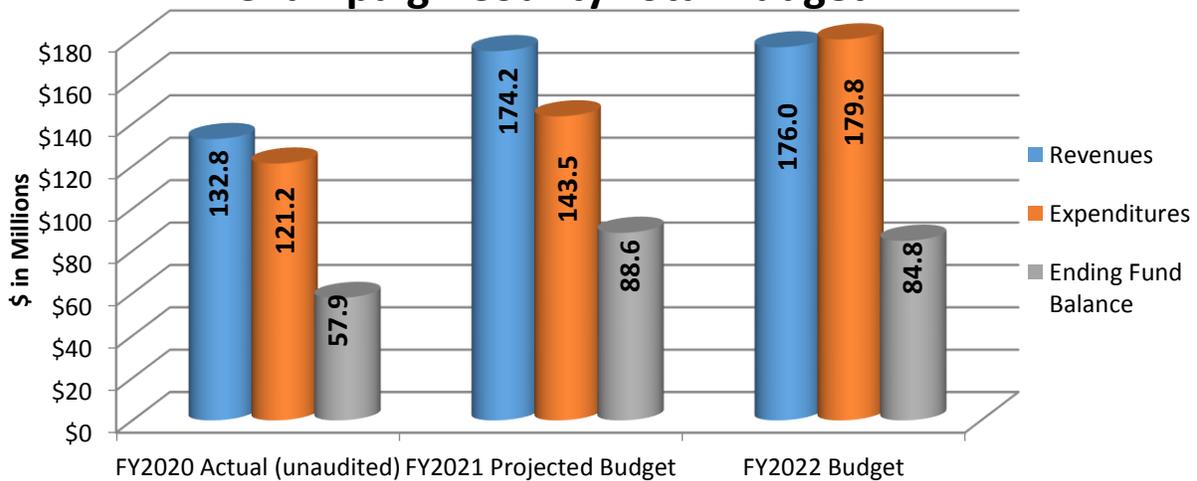
FY2022

Expenditure \$179,767,329



The Champaign County budget is prepared by the County Executive in conjunction with the County’s elected officials and department heads and submitted to the County Board for its approval. The County Board receives and places the budget on file for public review in October, with final approval scheduled for November 18, 2021. The FY2022 budget is a balanced budget per [Champaign County’s Financial Policies](#), with a \$3.7 million draw on fund balances.

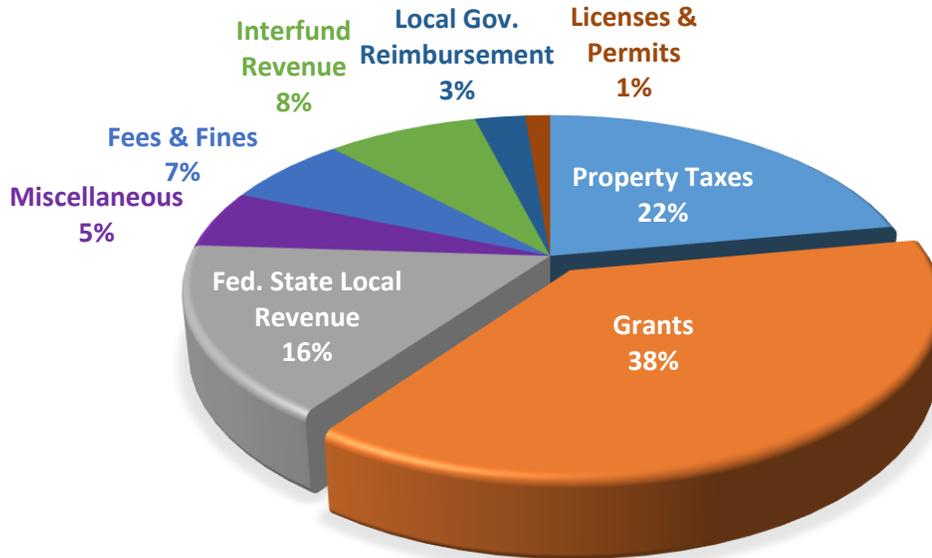
## Champaign County Total Budget



The following table reflects an aggregated roll-up of the FY2022 Champaign County Budget.

<b>Champaign County Budget</b>	<b>FY2020 Actual</b>	<b>FY2021 Original Budget</b>	<b>FY2021 Projected Budget</b>	<b>FY2022 Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
Property Taxes	35,663,047	37,576,868	37,477,284	38,863,616	1,286,748	3.4%
Federal State & Local Shared	23,110,134	24,288,292	28,492,064	28,430,125	4,141,833	17.1%
Licenses & Permits	2,276,367	2,073,810	2,463,561	2,311,006	237,196	11.4%
Grants	34,050,482	33,065,882	68,983,676	66,566,538	33,500,656	101.3%
Local Gov. Reimbursement	4,261,479	4,376,796	4,482,838	4,645,744	268,948	6.1%
Fees & Fines	11,296,682	11,903,931	12,078,558	11,607,710	(296,221)	-2.5%
Miscellaneous	11,961,802	9,896,250	10,270,885	9,553,580	(342,670)	-3.5%
Interfund Revenue	10,169,160	9,471,143	9,974,781	14,065,393	4,594,250	48.5%
<b>TOTAL REVENUE</b>	<b>132,789,153</b>	<b>132,652,972</b>	<b>174,223,647</b>	<b>176,043,712</b>	<b>43,390,740</b>	<b>32.7%</b>
Personnel	61,013,840	64,330,715	64,367,978	69,869,632	5,538,917	8.6%
Commodities	4,634,816	4,521,378	4,166,423	4,452,590	(68,788)	-1.5%
Services	39,069,336	44,792,058	54,064,106	72,495,359	27,703,301	61.8%
Capital	6,019,495	12,267,272	10,165,532	17,441,257	5,173,985	42.2%
Non-Cash Expense	156,345	155,000	155,000	155,000	0	0.0%
Interfund Expenditure	7,739,960	8,282,335	7,979,520	12,717,933	4,435,598	53.6%
Debt	2,592,007	2,590,611	2,589,761	2,635,558	44,947	1.7%
<b>TOTAL EXPENDITURE</b>	<b>121,225,799</b>	<b>136,939,369</b>	<b>143,488,320</b>	<b>179,767,329</b>	<b>42,827,960</b>	<b>31.3%</b>

**FY2022 Total Budgeted Revenue \$176,043,712**  
 A 32.7% increase compared to the original FY2021 Budget.  
 Includes \$14.1 million in Interfund Transfers.

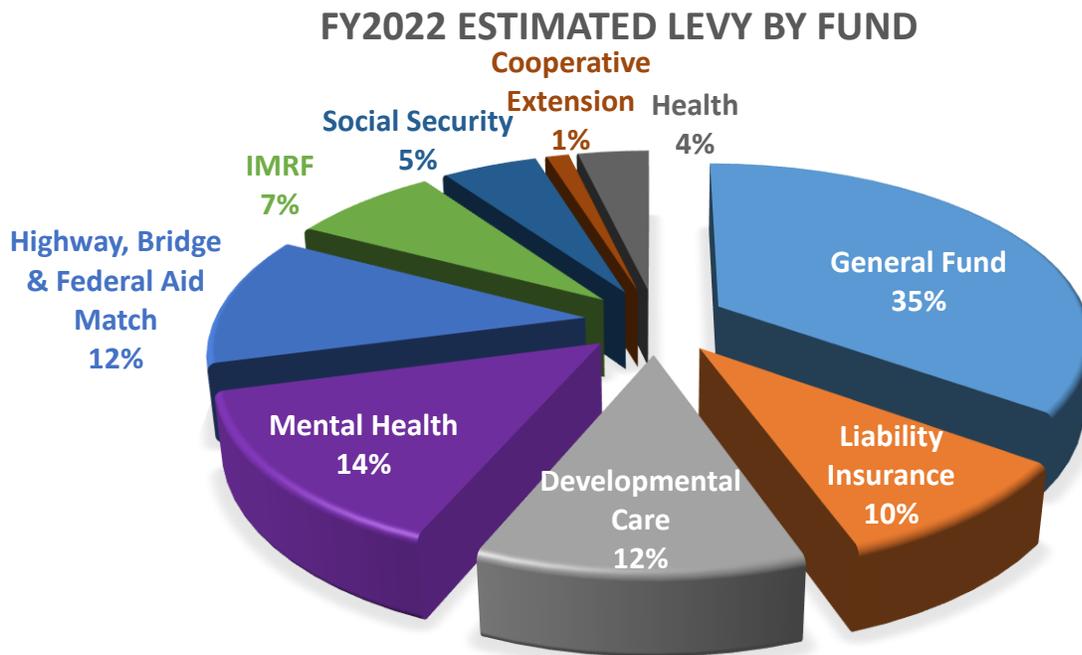


The \$43.4 million increase in FY2022 budgeted revenue, as compared to the original FY2021 budget, is largely the result of grant funding from the American Rescue Plan Act (ARPA).

### Property Taxes ▲ 3.4%

Property taxes are the County’s most stable revenue source and support numerous county operations with the largest portions of the levy going to the General Corporate, Highway, Mental Health and Developmental Care funds. The Property Tax Extension Limitation Law (PTELL) allows for annual inflationary increases which are limited by the lesser of 5% or the Consumer Price Index (CPI). The CPI used to compute the 2021 extensions (for taxes payable in 2022) is 1.4%.

The proposed FY2022 property tax levy, \$38.1 million, represents a \$1.3 million or 3.6% increase over the FY2021 extension. Under PTELL, the former Nursing Home operating levy is reallocated to the Liability levy in FY2022 for outstanding amounts owed by the Home. This revenue category is also comprised of real estate taxes, mobile home taxes, back taxes, payment in lieu of taxes, and delinquent taxes interest. The following chart shows the breakdown of the property tax levy by fund.



### Federal, State and Local Shared Revenue ▲ 17.1%

Revenue in this category primarily originates from sales, use, income, and motor fuel taxes, and state reimbursement. Level the Playing Field legislation effective January 1, 2021, imposed both state and local sales where a product is delivered, and with the volume of internet sales resulted in increased revenue in FY2021 continuing in FY2022. The County’s sales and use tax revenues, excluding motor fuel taxes, are described in the following table with the quarter-cent tax representing the largest source of sales tax revenue.

<b>Tax</b>	<b>% of State Shared Revenue</b>	<b>Description</b>
<b>Sales tax</b>	7.6%	Includes both One-cent and County Cannabis sales tax. <u>One-cent</u> : Collected on general merchandise and qualifying food, drug and medical appliances purchased in the unincorporated area. <u>County Cannabis</u> : Imposed on persons engaged in the business of selling cannabis, other than cannabis purchased under the Compassionate Use of Medical Cannabis Pilot Program Act, at retail locations in the County on the gross receipts from these sales (3.75% of the gross receipts in unincorporated areas and 3.00% of the gross receipts in a municipality in Champaign County).
<b>Quarter-cent</b>	24.0%	Collected on general merchandise and qualifying food, drug and medical appliances purchased anywhere in Champaign County.
<b>Use</b>	4.3%	Imposed on the privilege of using, in the State of Illinois, any item of tangible personal property that is purchased anywhere at retail. This revenue source is collected by the State and distributed on a per capita basis.
<b>Public Safety</b>	20.0%	Collected on general merchandise purchased anywhere in Champaign County excluding qualifying food, drug, and medical appliances, and titled or registered personal property (i.e., vehicles, boats, trailers, motorcycles).

According to the Illinois Department of Revenue, in FY2020, a majority of Champaign County government’s one-cent sales tax revenues came from its top ten contributors. This revenue stream has displayed extreme fluctuations over the past few years. Because the top-ten taxpayers make up such a large percentage of the total one-cent sales tax revenue, the loss of one top-ten payer can significantly impact this revenue stream. The top-ten contributors for FY2020 are listed below in no order.

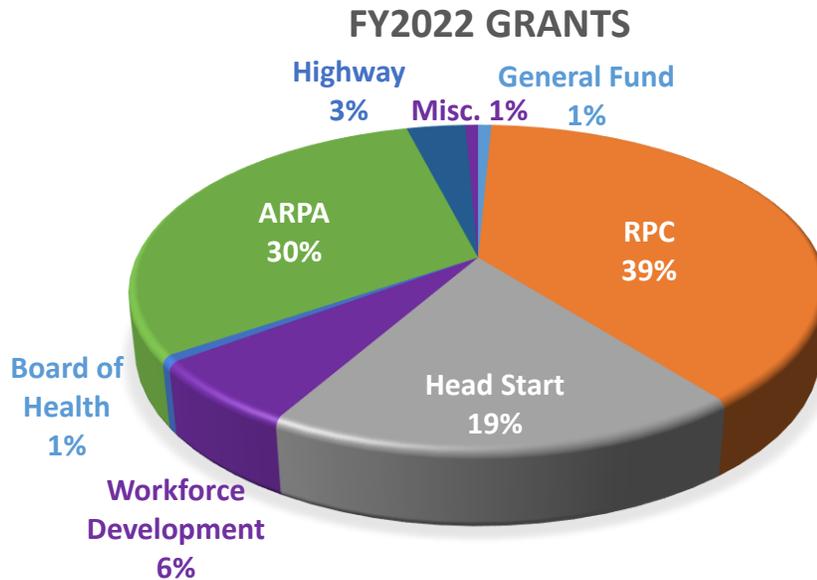
- |                       |                              |
|-----------------------|------------------------------|
| Flightstar Corp.      | Richards Building Supply Co. |
| Illini FS             | Prairie Gardens Inc.         |
| LS Building Products  | Country Arbors Nursery Inc.  |
| Road Ranger LLC       | DCC Propane LLC              |
| Negwer Materials Inc. | CIT Trucks LLC               |

Income tax is calculated based on population and accounts for 26.2% of total State Shared revenue in FY2022. In October 2021, the Illinois Department of Revenue had not received the certified census data from the Secretary of State’s Office; however, FY2022 Income tax revenue reflects an anticipated decline to the unincorporated population as a result of the 2020 census.

### **Grants ▲ 101.3%**

The County’s federal and state grant revenue predominantly supports the Champaign County Head Start, Workforce Development and Regional Planning Commission (RPC). In FY2022, federal and state grants account for 90% of the overall RPC budget and include more than 100 grants in eight program areas with significant funding increases in energy and rental assistance compared to the FY2021 budget.

The County received its first tranche of ARPA funds, \$20,364,815, in FY2021 and is expected to receive an equal amount in FY2022. Appropriation of ARPA funds in FY2022 totaled \$19,544,517. Details regarding planned responses for ARPA funding can be found in the American Rescue Plan Act section of the budget.



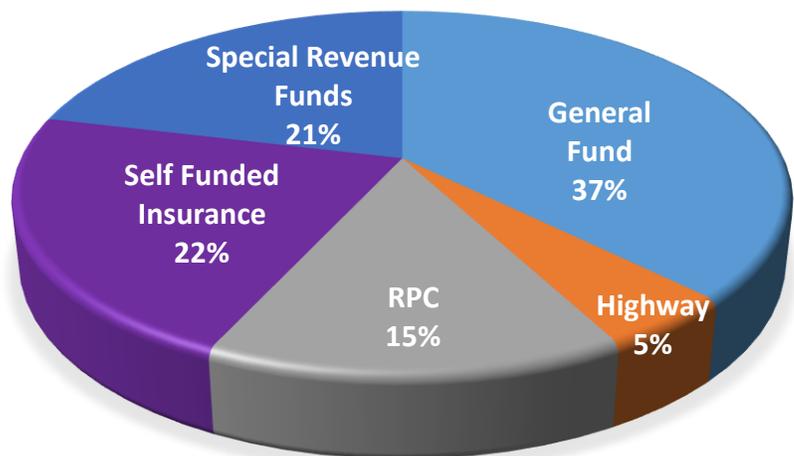
**Licenses and Permits ▲ 11.4%**

Seventy-nine percent of license and permit revenue is in the General Fund with \$1.5 million in revenue stamp fees, two-thirds of which must be submitted to the state. The increase in FY2022 is associated with a one-time zoning permit fee of \$174,000.

**Fees and Fines ▼ 2.5%**

This revenue stream reflects a decline in FY2022 predominantly due to the impact on Circuit Clerk fees because of criminal justice reform legislation. The largest source of fees and fines revenue comes from the General Fund and includes court fees and fines, recording fees, and County and Circuit Clerk fees.

### FY2022 FEES & FINES REVENUE



**Miscellaneous Revenue ▼ 3.5%**

The County received insurance funding in fiscal years 2020 and 2021 for hail damages incurred to roofs and HVAC systems. The revenue decline in FY2022 reflects the discontinuation of this reimbursement.

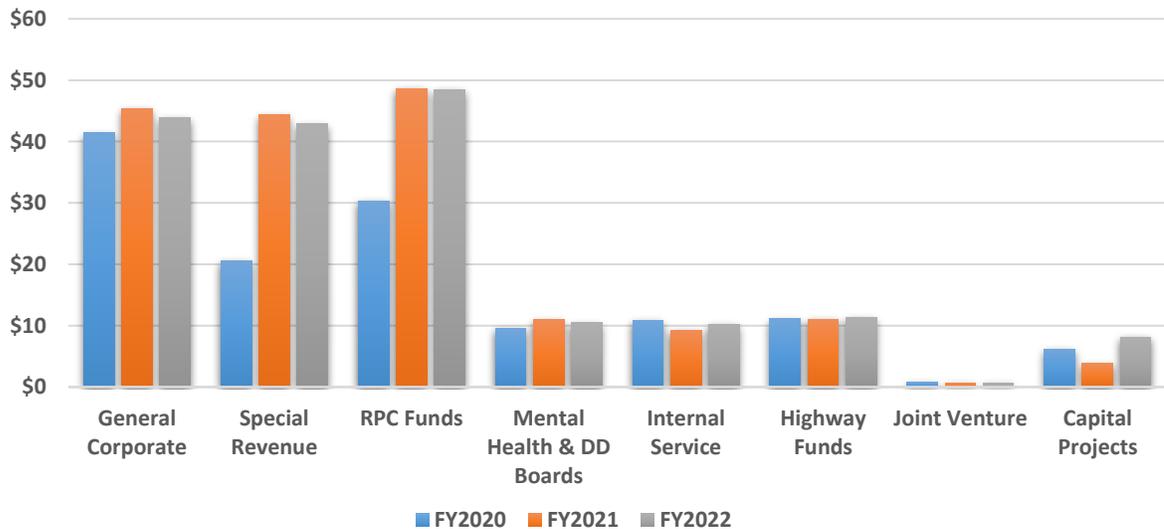
**Interfund Revenue ▲48.5%**

The increase in Interfund revenue is due to the \$3.75 million transfer from the General Fund balance to the Capital Asset Replacement Fund, which is appropriated as the County works through a plan for its downtown Sheriff’s Office and Correctional Center and studies the potential replacement of its Justice Management System.

**FY2022 REVENUE BY FUND TYPE**



**Revenue by Fund Type (in Millions)**

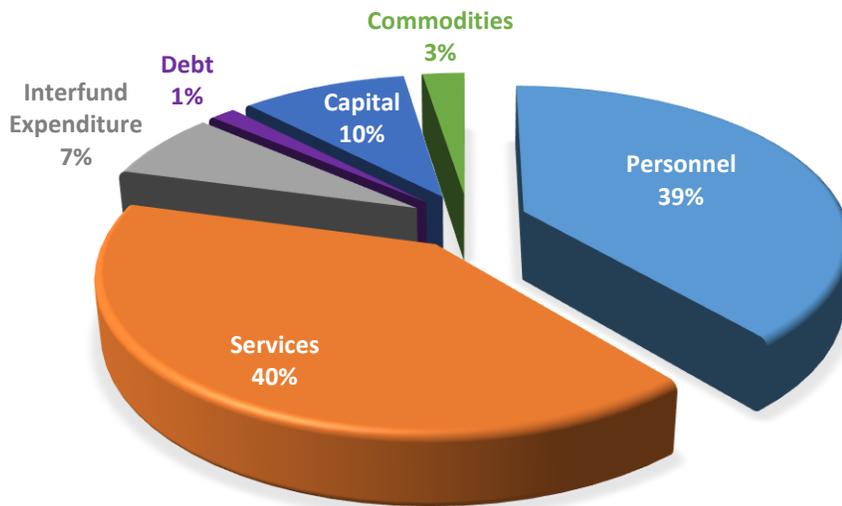


Significant revenue increases in Special Revenue and RPC Funds in FY2021 and FY2022 are a direct result of increased grant funding to address the COVID-19 pandemic. Forty-eight percent of total FY2022 revenues within the Special Revenue funds are from the second tranche of the County’s ARPA allocation. Within the RPC Funds, 24% of total FY2022 revenues are for rent and energy assistance programs.

**FY2022 Total Budgeted Expenditure \$179,767,329**

A 31.3% increase compared to the original FY2021 Budget.

Includes \$12.7 million in Interfund Transfers.



**Personnel ▲ 8.6%**

Personnel costs represent one of the largest expenditures for Champaign County and include salaries and wages, worker’s compensation insurance expenses, health and life insurance benefits, social security expenses and IMRF pension benefits. In FY2022 the total personnel expenditure budget increases \$5.5 million compared to the original FY2021 budget. Expenditure growth is the result of employee wage increases and the addition of new positions within the Regional Planning Commission and General Fund. In FY2022 there is a net increase of 14.4 FTEs. Also included in the FY2022 budget is \$750,000 in ARPA funding for hazard/premium pay.

Salaries and wages represent 64% of total FY2022 personnel expenditures with the county’s portion of health and life insurance expenditures totaling 19% of the personnel budget. The County renewed its health insurance plan with BlueCross BlueShield in FY2022 at a premium increase of 6.9%. The remaining 17% of the total personnel budget is for FICA and IMRF benefits, workers compensation and unemployment insurance costs.

**Services ▲ 61.8%**

In FY2022, services expenditures make up a larger percentage of the budget than prior fiscal years due to the redistribution of grant revenues into the community to support programs, grants, and contributions to respond to the pandemic. Service expenditures in FY2022 reflect an increase of \$27.7 million. The largest budgeted service expenditures are \$16.5 million for contributions and grants and \$10.4 million for rental assistance, utilities, and mortgage arrears payments.

**Commodities ▼ -1.5%**

Fluctuations within the commodities lines net -\$69,000 with increases in postage costs due to vote by mail legislation and decreases in equipment less than \$5,000 across multiple county departments.

**Capital ▲ 42.2%**

Thirty-three percent of the County’s capital expenditures are for bridge, culvert, and road improvements in the Highway funds. In FY2022, \$6.4 million of ARPA funds are appropriated for various types of equipment to be purchased for County departments and \$1.5 million for the purchase of an Early Childhood facility in Champaign.

**Interfund Expenditure ▲ 53.6%**

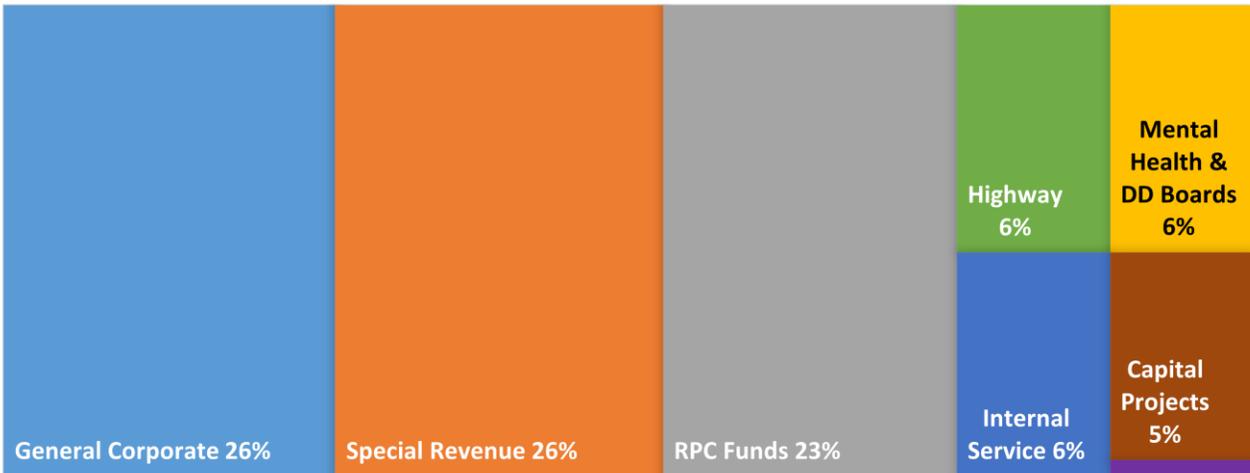
The increase is predominantly driven by the \$3.75 million transfer from the General Fund to the Capital Asset Replacement Fund previously mentioned as the County works through a plan for its downtown Sheriff’s Office and Correctional Center and studies the potential replacement of its Justice Management System.

**Debt ▲ 1.7%**

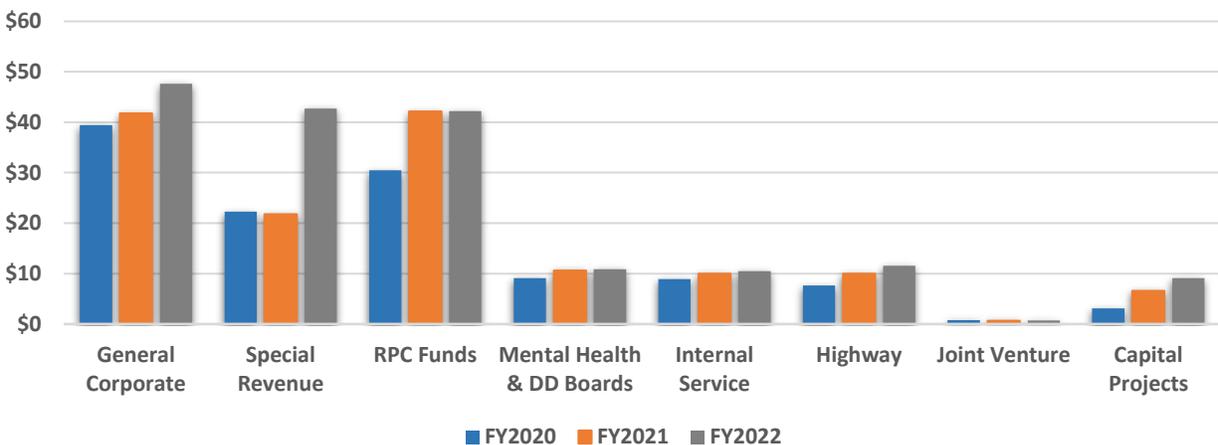
The FY2022 budget reflect a nominal \$45,000 increase for debt service appropriation including the County’s debt certificate budgeted in the General Fund and three Public Safety Sales Tax Issues.

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## FY2022 EXPENDITURE BY FUND TYPE



## Expenditure by Fund Type (in Millions)



In FY2020, General Fund departments were asked to restrict spending and hold vacant positions open due to the anticipated impact of the COVID-19 pandemic on County revenue streams. Growth in General Fund FY2021 expenditures is a result of less restricted spending, and new costs such as housing inmates out of County. In FY2022, the General Fund budget includes the addition of five new FTEs, and two FTEs moved from a Special Revenue fund. Appropriation for housing inmates out of County in FY2022 is double that in FY2021, and a significant transfer to the Capital Asset Replacement Fund (CARF) gives further increase to the General Fund expenditure budget. The increased contribution to CARF is also reflected as increased appropriation in the Capital Projects funds.

Special Revenue funds expenditures grow in FY2022 largely due to appropriating the County's first tranche of ARPA funds. Increased RPC fund expenditures mirror grant revenue increases associated with responding to the COVID-19 pandemic.