

GENERAL COUNTY

General Fund 080-075

This budget, under the authority of the County Board, is not a county department, but is the budget for receipting general revenues and appropriating general expenditures. As such, there is no mission statement or staffing associated with the budget.

BUDGET HIGHLIGHTS

REVENUE ANALYSIS

Property Tax

The total levy reflects a 3.6% increase with inflationary growth of 1.4% and new growth revenue due to EAV added to the tax rolls of \$99 million. In FY2022, the property tax levy was prepared with reallocation of the former Nursing Home operating levy to the Liability Fund (previously allocated to the General Fund to remove the \$1 million loan to the Home from the County's balance sheet).

State Shared Revenue

Fiscal year 2021 revenues, which were conservatively budgeted due to the unknown continuing impact of the pandemic, have exceeded both economist and budget expectations. Income tax estimates have been adjusted up several times since original Illinois Municipal League (IML) projections in September 2020 (\$92/capita) through July 2021 (\$121.50/capita). The retroactive exemption of the first \$10,200 of unemployment compensation will affect future state Refund Fund diversions impacting CFY2022 revenue, which is budgeted at \$123/capita.

Level the Playing Field legislation (effective January 2021 and reflected in April distributions) has significantly increased County sales tax revenues. Both remote retailers and marketplace facilitators are now required to collect and remit state and locally imposed sales tax where the product is delivered. Balancing the ongoing economic impact of the pandemic and anticipated increases in sales tax revenues posed a challenge for FY2021 budgeting. Projected revenues are expected to exceed conservatively budgeted sales tax revenues. Quarter-cent revenues for March through May 2021 exceeded the prior year period in 2020, during the pandemic-related closures, by 66%. A similar comparison to the 2019 three-month period, pre-pandemic, reflected a 27% increase. Combined one-cent and cannabis sales tax revenues also reflect strong growth in FY2021. Even with the loss of one of the County's top-ten one-cent sales tax contributors in 2021 (and recapture of \$81,000), revenues will exceed budget.

Some revenue previously receipted as Use tax will be receipted as sales tax due to the previously mentioned legislation. The impact of this change is indeterminate as the Illinois Department of Revenue indicates some businesses are still trying to determine how to comply with the law. IML projects revenue could fall between 25-50%. For FY2021 Use tax is expected to come in close to budget with FY2022 budgeted flat.

Personal Property Replacement Tax (PPRT) revenue has reflected extreme fluctuations over the past several years. Annual diversions from PPRT revenues authorized by the state are \$312 million in SFY2021. The first \$124,000 in County PPRT revenue is obligated towards the County's IMRF contribution and is budgeted as revenue in the IMRF fund. The State provided estimates for this tax revenue in FY2021 were understated and reflect a significant increase over historical revenues. Recently enacted business laws are expected to increase corporate income taxes in the short-term. The FY2022 budget is prepared to reflect a 3% increase over FY2021 projections.

The Mahomet TIF pass through is expected to exceed budget by \$40,000 in FY2021. Per the Village the increase is related to significant residential development.

EXPENDITURE ANALYSIS

Expenses currently included in the FY2022 General County Budget:

1. \$85,840 for Outside Auditor Contract (assumes four programs for the single audit)
2. \$40,000 for Legal Services
3. \$34,560 in Professional Services for Soil and Water Conservation District
4. \$23,520 for the Urbana Free Library Archive (County records represent 45% of the Archives space)
5. \$2,250 as a grant to the Children First Program (Provides assistance for court-mandated classes for parents in marriage dissolution or parentage cases involving child custody or visitation issues)
6. \$1,500 for fees on General Corporate bond debt service, and escrowed Nursing Home debt service
7. \$400 for Saline Drainage District assessments
8. Transfer to the Capital Asset Replacement Fund (See Summary 105-000)
 - a. \$1,210,674 to the Capital Asset Replacement Fund (CARF) for General Fund capital expenditures per the plan including reserve funding.
 - b. \$3.75 million to CARF for County needs as identified by the County Board such as architect/engineering services for jail consolidation planning or reserve funding towards the potential replacement of the Justice Case Management System.
9. \$3.3 million for Employer Contribution to Employee Health and Life Insurance for General Corporate Fund Employees.
10. \$47,000 to County Highway Fund to reimburse salary and fringe benefit costs of the Highway Mechanic responsible for fleet maintenance of the General Corporate fund Vehicles. In FY2018, this amount was reduced to 50% reimbursement per an agreement with the County Engineer.
11. \$210,000 in the Contingent line representative of 0.5% of General Fund expenditures
12. \$200,000 in Consulting Services for engaging a firm to conduct a comprehensive workforce study

FINANCIAL

Fund 080 Dept 075			2020	2021	2021	2022
			Actual	Original	Projected	Budget
311	10	CURR PROP TX-GENERAL CORP	\$12,756,319	\$14,009,983	\$14,009,983	\$13,324,312
313	10	RE BACKTAX-GENERAL CORP	\$0	\$6,000	\$6,000	\$6,000
314	10	MOBILE HOME TAX	\$9,024	\$9,600	\$10,000	\$10,000
315	10	PAYMENT IN LIEU OF TAXES	\$0	\$7,000	\$9,705	\$9,000
318	12	COUNTY HOTEL/MOTEL TAX	\$22,991	\$26,000	\$26,000	\$26,000
318	13	COUNTY AUTO RENTAL TAX	\$21,321	\$30,000	\$21,000	\$30,000
		PROPERTY TAXES	\$12,809,655	\$14,088,583	\$14,082,688	\$13,405,312
335	30	CORP PERSNL PROP REPL TAX	\$853,233	\$740,000	\$1,316,887	\$1,356,394
335	40	SALES TAX	\$1,324,843	\$1,064,329	\$2,070,000	\$2,150,000
335	41	1/4% SALES TAX (ALL CNTY)	\$5,323,615	\$5,559,366	\$6,690,000	\$6,823,000
335	43	USE TAX	\$1,381,651	\$1,290,000	\$1,300,000	\$1,300,000
335	45	CANNABIS SALES TAX	\$0	\$600,000	\$0	\$0
335	80	INCOME TAX	\$3,609,387	\$2,967,460	\$3,919,000	\$3,967,365

Fund 080 Dept 075			2020	2021	2021	2022
			Actual	Original	Projected	Budget
335	91	VIDEO GAMING	\$57,263	\$70,000	\$95,000	\$95,000
336	1	CHAMPAIGN CITY	\$15,853	\$15,853	\$15,853	\$15,853
336	2	URBANA CITY	\$3,525	\$0	\$0	\$0
336	16	VILLAGE OF MAHOMET	\$250,290	\$218,000	\$248,073	\$258,000
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$12,819,660	\$12,525,008	\$15,654,813	\$15,965,612
341	52	TAX SALE FEE	\$21,820	\$30,000	\$27,000	\$30,000
		FEES AND FINES	\$21,820	\$30,000	\$27,000	\$30,000
361	10	INVESTMENT INTEREST	\$34,819	\$20,000	\$7,000	\$10,000
		MISCELLANEOUS	\$34,819	\$20,000	\$7,000	\$10,000
371	6	FROM PUB SAF SALES TAX FD	\$8,700	\$9,701	\$9,701	\$10,196
371	27	FROM PROP TAX FEE FND 627	\$51,938	\$55,000	\$55,000	\$57,000
371	61	FROM WORKING CASH FND 610	\$1,016	\$10,000	\$1,000	\$7,000
381	13	AUDIT FEE REIMBURSEMENT	\$11,992	\$25,000	\$20,000	\$25,000
381	16	HEALTH/LIFE INSUR REIMB	\$15,235	\$10,000	\$10,000	\$10,000
		INTERFUND REVENUE	\$88,881	\$109,701	\$95,701	\$109,196
		REVENUE TOTALS	\$25,774,835	\$26,773,292	\$29,867,202	\$29,520,120
513	6	EMPLOYEE HEALTH/LIFE INS	\$2,977,367	\$3,400,000	\$3,000,000	\$3,300,000
		PERSONNEL	\$2,977,367	\$3,400,000	\$3,000,000	\$3,300,000
533	1	AUDIT & ACCOUNTING SERVCS	\$66,950	\$100,000	\$114,170	\$85,840
533	3	ATTORNEY/LEGAL SERVICES	\$37,167	\$35,000	\$15,000	\$40,000
533	7	PROFESSIONAL SERVICES	\$40,320	\$33,524	\$33,524	\$34,560
533	8	CONSULTING SERVICES	\$0	\$0	\$0	\$200,000
533	52	OTHER SERVICE BY CONTRACT	\$23,520	\$23,520	\$23,520	\$23,520
533	92	CONTRIBUTIONS & GRANTS	\$2,250	\$2,250	\$2,250	\$2,250
533	99	CONTINGENT EXPENSE	\$0	\$82,394	\$0	\$210,000
534	9	R.E. TAX / DRAINAGE ASMNT	\$350	\$500	\$245	\$400
534	37	FINANCE CHARGES,BANK FEES	\$4,859	\$0	\$0	\$0
		SERVICES	\$175,416	\$277,188	\$188,709	\$596,570
571	14	TO CAPITAL IMPRV FUND 105	\$592,129	\$952,506	\$952,506	\$4,960,674
571	81	TO NURSING HOME FUND 081	\$0	\$1,000,000	\$1,000,000	\$0
571	83	TO COUNTY HIGHWAY FND 083	\$43,000	\$43,500	\$43,500	\$47,000
		INTERFUND EXPENDITURE	\$635,129	\$1,996,006	\$1,996,006	\$5,007,674
582	2	INT & FEES-GEN OBLIG BONDS	\$1,212	\$1,500	\$1,200	\$1,500
582	9	INTEREST ON TAX CASE	\$4,095	\$0	\$0	\$0
		DEBT	\$5,307	\$1,500	\$1,200	\$1,500
		EXPENDITURE TOTALS	\$3,793,219	\$5,674,694	\$5,185,915	\$8,905,744