



CHAMPAIGN COUNTY FY2026 BUDGET

GENERAL FUND AND PSST

	General Fund	PSST
FY24 EOY Fund Balance	16,639,507.27	8,867,950.10
FY25 Projected Revenue	50,227,280.00	6,963,388.00
FY25 Projected Expense	52,959,065.00	8,205,012.00
FY25 Projected Fund Balance *	12,744,626.62	7,626,326.10
FY26 Budgeted Revenue	51,059,940.00	7,164,034.00
FY26 Budgeted Expense	52,760,960.88	7,070,667.00
FY26 Budgeted Fund Balance	11,043,605.74	7,719,693.10
Restricted Fund Balance	1,648,350.00	3,070,284.00
Unrestricted Fund Balance	9,395,255.74	4,649,409.10
Fund Balance to Expense Ratio**	17.81%	

Notes:

* Includes a \$1.16 million fund balance adjustment into the Opioid Fund

** Policy is 16.7% and the goal is 25%



ADDITIONAL INFORMATION

Potential changes to the budget

- FY24 Audit is still in progress so revenue, expenses, and EOY fund balance could still change
- FY25 interest bookings are behind, so budgeted at historic estimates
- County should have some salary savings in FY25
- Still negotiating health insurance plans for FY26, these graphs include updated estimates

Significant changes to fund balances

- Payments for the hospital settlements were finalized in FY25
- Created a separate Opioid Fund so moved that fund balance out of the General Fund
- More than \$2 million in BUAs have already been approved in FY25
- In FY25, \$2 million was budgeted out of PSST instead of the General Fund for CARF

GENERAL FUND AND PSST

	General Fund	PSST
FY24 EOY Fund Balance	16,639,507.27	8,867,950.10
FY25 Projected Revenue	50,227,280.00	6,963,388.00
FY25 Projected Expense ***	52,459,065.00	8,205,012.00
FY25 Projected Fund Balance *	13,244,626.62	7,626,326.10
FY26 Budgeted Revenue	51,059,940.00	7,164,034.00
FY26 Budgeted Expense	52,760,960.88	7,070,667.00
FY26 Budgeted Fund Balance	11,543,605.74	7,719,693.10
Restricted Fund Balance	1,648,350.00	3,070,284.00
Unrestricted Fund Balance	9,895,255.74	4,649,409.10
Fund Balance to Expense Ratio**	18.75%	

Notes:

* Includes a \$1.16 million fund balance adjustment into the Opioid Fund

** Policy is 16.7% and the goal is 25%

*** Includes \$500k in savings and/or additional revenue

UNRESTRICTED FUND BALANCE TO EXPENSE RATIO

- Projected to drop from 27.70% in FY24 to 22.11% in FY25, even with the \$2 million CARF transfer coming from PSST
- If revenue and expenditures continue at a similar pace, the ratio will be under policy in FY27, and the fund balance will be depleted in FY32
- By doing another \$2 million CARF transfer from PSST in FY26, the fund balance percentage can stay flat with the FY25 ratio
- To get back to the goal of 25%, the FY26 budget would need to be cut by ~6.5% or by ~2.5% if \$2 million of PSST was used for the CARF transfer

DISCUSSION TOPICS

CURRENT

- BUDGET REQUESTS FOR THE SEPTEMBER 30TH SPECIAL BOARD MEETING
- CURRENT PROJECTED UNRESTRICTED FUND BALANCE TO EXPENSE RATIO
 - One more year of wait and see?
 - See what potential cuts look like?
 - Reducing PSST Fund Balance to 'help' the General Fund CARF transfer again?

FUTURE

- WHAT TO DO ABOUT THE STRUCTURAL DEFICIT
 - Revenue Increases?
 - Reduce Expenses/Services?
 - Most reductions would come from personnel
 - Budget philosophy changes?
 - Zero based budgeting, etc