TREASURER TAX SALE AUTOMATION Fund 619-026

The Tax Sale Automation Fund was established by statute (35 ILCS 200/21-245) to provide for the tax automation needs of the County Treasurer in the operation and development of the tax collection system. The main source of revenue is a \$10 fee for every tax sale item.

BUDGET HIGHLIGHTS

Fund used to purchase office technology. Computer replacement is scheduled for FY2023, but outdated processing units and maintenance issues led a request to expedite the refresh. A refresh of the employee terminals took place in 2018, however the customer service terminals are all recycled units which are over a decade old. Administrative Services is budgeting for the replacement equipment (sealer, money counter, and processing units) in the General Fund to avoid further work processing delays. In FY2020 and FY2021, expenditures for the real estate tax billing process, tax sale, mail service and the lock box collection expenses were moved to the General Fund due to the Treasurer Tax Sale Automation fund balance being depleted in FY2019.

FINANCIAL

| 341 45 ADMINISTRATIVE FEES \$2,305 \$5,000 \$2,500 \$4 341 52 TAX SALE FEE \$13,129 \$19,000 \$14,000 \$15 FEES AND FINES \$16,234 \$25,600 \$16,500 \$200 \$2 361 10 INVESTMENT INTEREST \$5 \$100 \$200 \$2 369 90 OTHER MISC. REVENUE \$0 \$0 \$100 \$300 \$2 511 5 TEMP. SALARIES & WAGES \$16,239 \$25,700 \$16,800 \$20 513 1 SOCIAL SECURITY-EMPLOYER \$555 \$651 \$500 \$2 513 4 WORKERS' COMPENSATION INS \$46 \$36 \$50 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$223 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 <t< th=""><th></th><th></th><th>Fund 619 Dept 026</th><th></th><th>2020 Actual</th><th>2021 Original</th><th>2021 Projected</th><th>2022 Budget</th></t<> | | | Fund 619 Dept 026 | | 2020 Actual | 2021 Original | 2021 Projected | 2022 Budget |
|--|-----|----|----------------------------|-----|----------------|------------------|-------------------|----------------|
| 341 52 TAX SALE FEE \$13,129 \$19,000 \$14,000 \$15 361 10 INVESTMENT INTEREST \$5 \$100 \$200 \$2 369 90 OTHER MISC. REVENUE \$0 \$0 \$100 \$300 \$2 511 5 TEMP. SALARIES & WAGES \$16,239 \$25,700 \$16,800 \$200 \$2 511 5 TEMP. SALARIES & WAGES \$16,239 \$25,700 \$16,800 \$200 \$2 511 5 TEMP. SALARIES & WAGES \$7,252 \$8,500 \$5,000 \$7 513 1 SOCIAL SECURITY-EMPLOYER \$555 \$651 \$500 \$2 513 4 WORKERS' COMPENSATION INS \$46 \$36 \$50 \$5 \$13 5 UNEMPLOYMENT INSURANCE \$138 \$2233 \$200 \$5 \$22 0FFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 2 OFFICE SUPPLIES \$0 <t< td=""><td>341</td><td>34</td><td>TAX SEARCH & TAX LISTS</td><td></td><td>\$800</td><td>\$1,600</td><td>\$0</td><td>\$1,000</td></t<> | 341 | 34 | TAX SEARCH & TAX LISTS | | \$800 | \$1,600 | \$0 | \$1,000 |
| FEES AND FINES \$16,234 \$22,600 \$16,500 \$20 361 10 INVESTMENT INTEREST \$5 \$100 \$200 \$3 369 90 OTHER MISC. REVENUE \$0 \$0 \$100 \$300 \$3 MISCELLANEOUS \$5 \$100 \$300 \$3 REVENUE TOTALS \$16,239 \$22,700 \$16,800 \$20 511 5 TEMP. SALARIES & WAGES \$7,252 \$8,500 \$5,000 \$7 513 1 SOCIAL SECURITY-EMPLOYER \$555 \$651 \$500 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$223 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$133 \$2200 \$5 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 2 OFFICE SUPPLIES \$0 \$3,000 <td>341</td> <td>45</td> <td>ADMINISTRATIVE FEES</td> <td></td> <td>\$2,305</td> <td>\$5,000</td> <td>\$2,500</td> <td>\$4,000</td> | 341 | 45 | ADMINISTRATIVE FEES | | \$2,305 | \$5,000 | \$2,500 | \$4,000 |
| 361 10 INVESTMENT INTEREST \$5 \$100 \$200 \$3 369 90 OTHER MISC. REVENUE \$0 \$0 \$100 \$300 \$2 511 5 TEMP. SALARIES & WAGES \$16,239 \$25,700 \$16,800 \$20 511 5 TEMP. SALARIES & WAGES \$7,252 \$8,500 \$5,000 \$7 513 1 SOCIAL SECURITY-EMPLOYER \$555 \$661 \$500 \$2 513 4 WORKERS' COMPENSATION INS \$46 \$36 \$50 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$2233 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 512 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 523 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$ | 341 | 52 | TAX SALE FEE | | \$13,129 | \$19,000 | \$14,000 | \$15,000 |
| 369 90 OTHER MISC. REVENUE \$0 \$0 \$100 \$300 \$3 REVENUE TOTALS \$16,239 \$25,700 \$16,800 \$20 511 5 TEMP. SALARIES & WAGES \$7,252 \$8,500 \$5,000 \$7 513 1 SOCIAL SECURITY-EMPLOYER \$555 \$661 \$500 \$2 513 4 WORKERS' COMPENSATION INS \$46 \$36 \$50 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 522 2 OFFICE SUPPLIES \$0 \$3,000 \$11,100 \$1 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 533 12 JOB-REQUIRED TRAVEL EXP \$0 \$3300 \$0 \$2,000 <t< td=""><td></td><td></td><td>FEES AND FINES</td><td></td><td>\$16,234</td><td>\$25,600</td><td>\$16,500</td><td>\$20,000</td></t<> | | | FEES AND FINES | | \$16,234 | \$25,600 | \$16,500 | \$20,000 |
| MISCELLANEOUS \$5 \$100 \$300 \$20 REVENUE TOTALS \$16,239 \$225,700 \$16,800 \$20 511 5 TEMP. SALARIES & WAGES \$7,252 \$8,500 \$5,000 \$7 513 1 SOCIAL SECURITY-EMPLOYER \$555 \$661 \$500 \$20 513 4 WORKERS' COMPENSATION INS \$46 \$36 \$50 \$50 513 5 UINEMPLOYMENT INSURANCE \$138 \$2233 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$3,000 \$1,100 \$1 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$3,000 \$1,100 \$1 533 95 CONFERENCES & TRAINING \$3397 \$1,000 \$2,000 \$2 533 | 361 | 10 | INVESTMENT INTEREST | | \$5 | \$100 | \$200 | \$200 |
| REVENUE TOTALS \$16,239 \$25,700 \$16,800 \$20 511 5 TEMP. SALARIES & WAGES \$7,252 \$8,500 \$5,000 \$7 513 1 SOCIAL SECURITY-EMPLOYER \$5555 \$6651 \$500 \$5 513 4 WORKERS' COMPENSATION INS \$446 \$336 \$500 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$2233 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$2233 \$200 \$5 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 533 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$2,000 \$2 533 95 CONFERENCES & TRAINING \$3377 \$1,000 \$2,000 \$2 533< | 369 | 90 | OTHER MISC. REVENUE | | \$0 | \$0 | \$100 | \$0 |
| 511 5 TEMP. SALARIES & WAGES \$7,252 \$8,500 \$5,000 \$7 513 1 SOCIAL SECURITY-EMPLOYER \$555 \$661 \$500 \$5 513 4 WORKERS' COMPENSATION INS \$46 \$36 \$50 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 4 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 533 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$0 \$2,000 \$2 533 95 CONFERENCES & TRAINING \$397 \$1,000 \$2,000 \$2 533 95 CONFERENCES & TRAINING \$397 \$1,300 \$2,000 \$2 533 95 CONFERENCES & TRAINING \$397 \$1, | | | MISCELLANEOUS | | \$5 | \$100 | \$300 | \$200 |
| 513 1 SOCIAL SECURITY-EMPLOYER \$555 \$651 \$500 \$555 513 4 WORKERS' COMPENSATION INS \$46 \$36 \$500 \$555 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$555 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$55750 \$88 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$11 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 533 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$1,100 \$12 533 95 CONFERENCES & TRAINING \$397 \$1,000 \$2,000 \$22 EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | | | REVENUE TOTALS | | \$16,239 | \$25,700 | \$16,800 | \$20,200 |
| 513 4 WORKERS' COMPENSATION INS \$46 \$36 \$50 513 5 UNEMPLOYMENT INSURANCE \$138 \$223 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$5 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$50 \$0 \$0 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$0 \$5,000 \$0 533 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$0 \$2,000 \$2 533 95 CONFERENCES & TRAINING \$397 \$1,000 \$2,000 \$2 533 95 CONFERENCES & TRAINING \$397 \$1,300 \$2,000 \$2 522 EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | 511 | 5 | TEMP. SALARIES & WAGES | | \$7,252 | \$8,500 | \$5,000 | \$7,500 |
| 513 5 UNEMPLOYMENT INSURANCE \$138 \$233 \$200 \$3 513 5 PERSONNEL \$138 \$233 \$200 \$3 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$1,100 \$1 523 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$0 \$2,000 \$2 533 95 CONFERENCES & TRAINING \$397 \$1,000 \$2,000 \$2 533 95 EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | 513 | 1 | SOCIAL SECURITY-EMPLOYER | | \$555 | \$651 | \$500 | \$574 |
| PERSONNEL \$7,991 \$9,420 \$5,750 \$8 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$1,100 \$1 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$1,100 \$1 522 44 JOB-REQUIRED TRAVEL ESS THAN \$5000 \$0 \$5,000 \$0 \$0 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$2,000 \$2 \$2 \$397 \$1,000 \$2,000 \$2 \$2 \$2 \$2,000 \$2 | 513 | 4 | WORKERS' COMPENSATION INS | | \$46 | \$36 | \$50 | \$50 |
| 522 2 OFFICE SUPPLIES \$0 \$3,000 \$1,100 \$1 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$1 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$5,000 \$0 \$0 533 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$0 \$1 533 95 CONFERENCES & TRAINING \$397 \$1,000 \$2,000 \$2 533 95 CONFERENCES & TRAINING \$397 \$1,300 \$2,000 \$2 EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | 513 | 5 | UNEMPLOYMENT INSURANCE | | \$138 | \$233 | \$200 | \$200 |
| 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$0 \$5,000 \$0 522 44 EQUIPMENT LESS THAN \$5000 \$0 \$0 \$0 \$0 533 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$0 \$1 533 95 CONFERENCES & TRAINING \$397 \$1,000 \$2,000 \$2 533 95 CONFERENCES & TRAINING \$397 \$1,300 \$2,000 \$2 EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | | | PERSONNEL | | \$7,991 | \$9,420 | \$5,750 | \$8,324 |
| COMMODITIES \$0 \$8,000 \$1,100 \$1 533 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$0 533 95 CONFERENCES & TRAINING \$397 \$1,000 \$2,000 \$2 SERVICES \$397 \$1,300 \$2,000 \$2 EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | 522 | 2 | OFFICE SUPPLIES | | \$0 | \$3,000 | \$1,100 | \$1,100 |
| 533 12 JOB-REQUIRED TRAVEL EXP \$0 \$300 \$0 533 95 CONFERENCES & TRAINING \$397 \$1,000 \$2,000 \$2 SERVICES \$397 \$1,300 \$2,000 \$2 EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | 522 | 44 | EQUIPMENT LESS THAN \$5000 | | \$0 | \$5,000 | \$0 | \$0 |
| 533 95 CONFERENCES & TRAINING \$397 \$1,000 \$2,000 \$2 SERVICES \$397 \$1,300 \$2,000 \$2 EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | | | COMMODITIES | | \$0 | \$8,000 | \$1,100 | \$1,100 |
| SERVICES \$397 \$1,300 \$2,000 \$2 EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | 533 | 12 | JOB-REQUIRED TRAVEL EXP | | \$0 | \$300 | \$0 | \$0 |
| EXPENDITURE TOTALS \$8,388 \$18,720 \$8,850 \$11 | 533 | 95 | CONFERENCES & TRAINING | | \$397 | \$1,000 | \$2,000 | \$2,000 |
| | | | SERVICES | | \$397 | \$1,300 | \$2,000 | \$2,000 |
| FY2022 Budget151Treasurer Tax Sale Automation | | | EXPENDITURE TOTALS | | \$8,388 | \$18,720 | \$8,850 | \$11,424 |
| Champaign County Illinois Eurod 610 026 | | | 8 | 151 | | Treasurer | | |

FUND BALANCE

| FY2020 Actual | FY2021 Projected | FY2022 Budgeted |
|---------------|------------------|-----------------|
| \$7,095 | \$15,045 | \$23,821 |

The fund balance needs restored to allow for department computer purchases scheduled in FY2023, and ultimately payment for services that have been temporarily moved to the General Fund. Increases in fund balance are attributed to the temporary shifting of costs to the General Fund in order to allow the reserve in this fund to grow.

DESCRIPTION

The revenues collected in this fund are used to reduce demands on the Treasurer's General Corporate Fund budget. All commodities and services that are allowed by law, are purchased from this fund. Purchases from this fund include computer and technology needs for the office; hiring part-time staffing during the collection season; paying for the Lock Box bank contract; and costs of the real estate tax billing system.

OBJECTIVES

The goal every year is to conduct the annual tax sale in a legal, fair, efficient, and transparent manner. The fund's resources are to be used to offset as much of the burden on the General Corporate Fund as possible.

PERFORMANCE INDICATORS

| Indicator | FY2020Actual | FY2021Projected | FY2022Budgeted |
|--|--------------|-----------------|----------------|
| Number of Parcels Sold at Tax Sale | 870 | 950 | 1,000 |
| Number of Registered Tax Buyers | 29 | 35 | 40 |
| Tax Sale Winning Bid Rate (Weighted Average) | 3.24% | 4.00% | 4.00% |