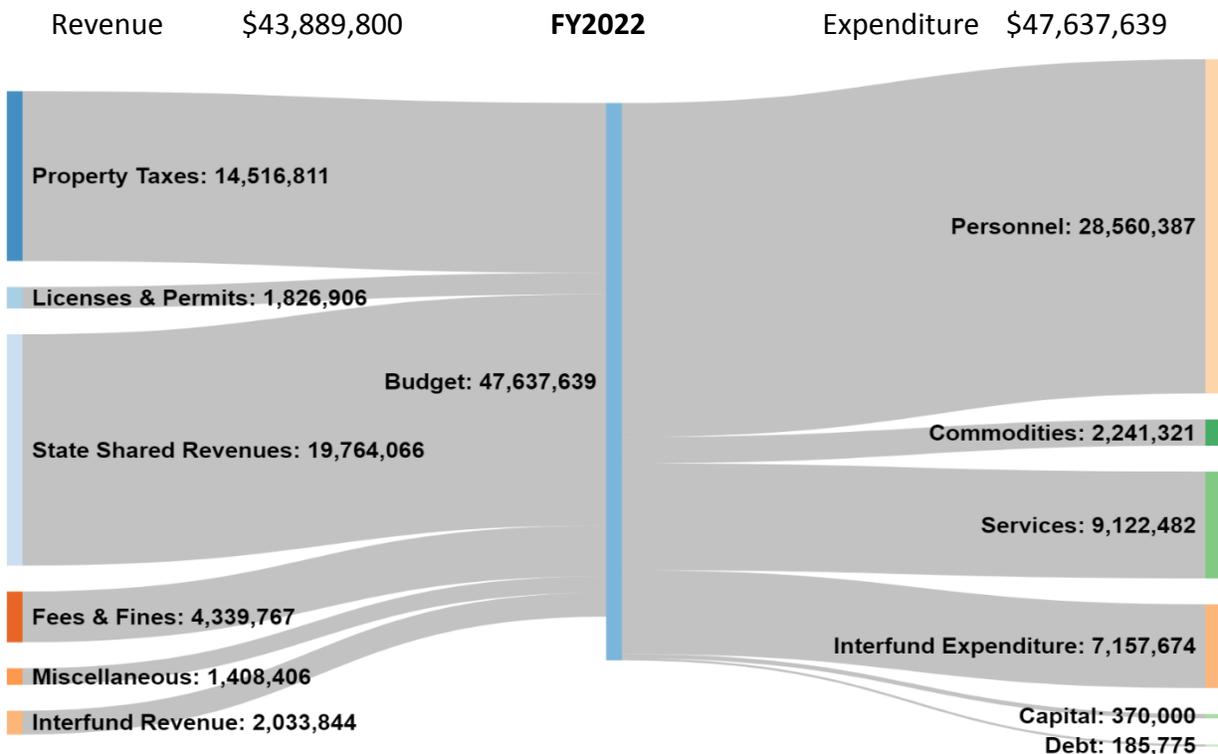


GENERAL CORPORATE FUND BUDGET SUMMARY

Fund 080-000



The FY2022 budget is balanced per Champaign County’s Financial Policies, with a \$3.75 million transfer from fund balance to the Capital Asset Replacement Fund. The fund balance at the end of FY2022 is budgeted at \$9.5 million or 19.9% of operating expenditures. The County’s Financial Policies recommend a minimum fund balance for the General Fund of two months or 16.7% of operating expenditures.

This table reflects an aggregated roll-up of the budget by category for all General Fund departments.

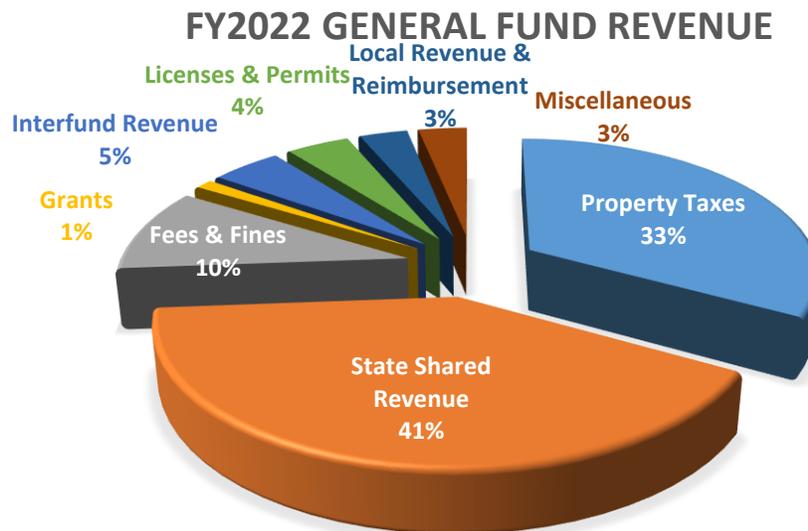
| | FY2020 Actual | FY2021 Original Budget | FY2021 Projected Budget | FY2022 Budget | \$ Variance | % Variance |
|------------------------------|-------------------|------------------------------|-------------------------------|-------------------|------------------|---------------|
| Property Taxes | 14,155,534 | 15,252,408 | 15,141,513 | 14,516,811 | (735,597) | -4.8% |
| Federal, State, Local Rev | 17,914,841 | 17,208,750 | 20,410,903 | 19,764,066 | 2,555,316 | 14.8% |
| Licenses and Permits | 1,827,821 | 1,653,215 | 2,025,756 | 1,826,906 | 173,691 | 10.5% |
| Fees and Fines | 4,391,248 | 4,549,172 | 4,701,564 | 4,339,767 | (209,405) | -4.6% |
| Miscellaneous | 1,472,821 | 1,415,441 | 1,335,099 | 1,408,406 | (7,035) | -0.5% |
| Interfund | 1,681,693 | 1,800,398 | 1,764,607 | 2,033,844 | 233,446 | 13.0% |
| TOTAL REVENUE | 41,443,958 | 41,879,384 | 45,379,442 | 43,889,800 | 2,010,416 | 4.8% |
| Personnel | 26,538,103 | 27,919,259 | 27,262,890 | 28,560,387 | 641,128 | 2.3% |
| Commodities | 2,382,681 | 2,141,379 | 2,417,750 | 2,241,321 | 99,942 | 4.7% |
| Services | 6,792,602 | 7,947,674 | 8,052,386 | 9,122,482 | 1,174,808 | 14.8% |
| Capital | 743,630 | 230,000 | 291,940 | 370,000 | 140,000 | 60.9% |
| Interfund | 2,717,960 | 3,570,506 | 3,570,506 | 7,157,674 | 3,587,168 | 100.5% |
| Debt | 187,020 | 183,750 | 183,450 | 185,775 | 2,025 | 1.1% |
| TOTAL EXPENDITURE | 39,361,996 | 41,992,568 | 41,778,922 | 47,637,639 | 5,645,071 | 13.4% |

BUDGET DIRECTION AND PLANNING

In May 2021, the County Executive's Budget Memo provided direction for the FY2022 budget process. The budget is linked to the County's strategic planning priorities and in recognition of the County's financial policies. Increases in General Fund operating budgets, outside of personnel increases, were required to be documented and submitted to the County Executive. Departments could propose priorities for possible one-time appropriations from American Rescue Plan Act (ARPA) funding that would save in long-term costs, leverage additional resources, fulfill the county's strategic goals, or significantly improve departments for future operations.

REVENUE SUMMARY

The budgeted change in revenue for FY2022 reflects an increase of \$2 million, 4.8% growth over the original FY2021 budget. Growth is predominantly attributed to increased state shared revenue.



Property Taxes ▼ 4.8%

This category includes revenue comprised of real estate taxes, mobile home taxes, back taxes, payment in lieu of taxes, delinquent taxes interest, hotel, and auto rental taxes. Total budgeted tax levy revenue for the General Fund in FY2022 is \$13.8 million, which includes \$441,499 for Extension Education. The Consumer Price Index (CPI) for levy year 2021, fiscal year 2022, is 1.4%. In FY2021, the property tax levy was prepared with reallocation of the former Nursing Home operating levy to the General levy for outstanding obligations owed by the Home. The drop in FY2022 property tax revenue reflects the reallocation of the former Nursing Home operating from the General levy to the Liability levy.

Federal State and Local Shared Revenue ▲ 18.8%

Sales and income taxes are the largest revenue streams within this category. Income tax projections are based on the Illinois Municipal League's (IML) per capita estimates as of September 2021 and reflect a 2,222-population decline based on unofficial 2020 census changes to the unincorporated population. Sales taxes demonstrate strong growth predominantly because of Level the Playing Field legislation which required both state and local sales taxes be imposed where a product is delivered. State reimbursement, largely from the Administrative Office of Illinois Courts for partial reimbursement of Court Services and Juvenile Detention personnel costs, grows slightly reflective of wage increases.

Licenses and Permits ▲10.5%

This revenue stream increase is due to an anticipated one-time zoning permit fee in FY2022 for construction of the BayWa Prairie Solar Project. The largest source of revenue within the category is revenue stamps with two-thirds of revenues collected for real-estate transactions distributed to the State in the purchase document stamps expenditure line.

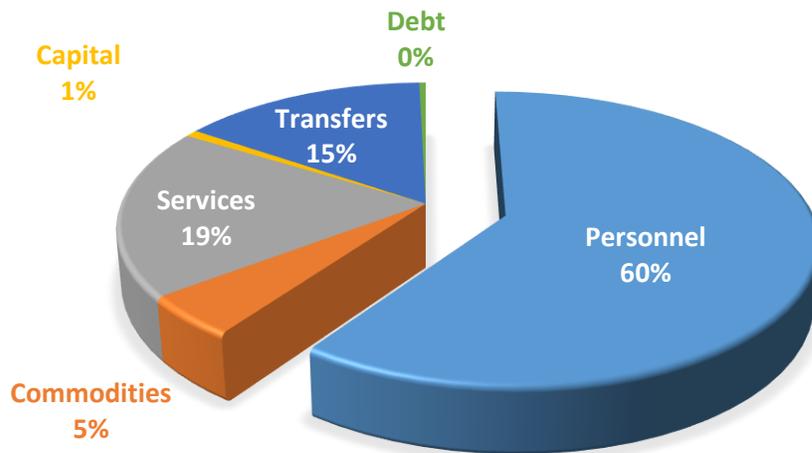
Fees and Fines ▼-4.6%

The continuing effects of the Criminal Traffic Assessment Act in conjunction with recently enacted Criminal Justice Reform legislation will have a negative financial impact on this revenue category in FY2022 and continuing into FY2023. While the impact was uncertain at the time of budget preparation, the budget does anticipate revenue declines in some fee lines.

EXPENDITURE SUMMARY

The expenditure budget in FY2022 reflects \$5.6 million increase, 13.4% growth over the original FY2021 budget. Growth is largely attributed to increases in personnel costs, services, and interfund transfers.

GENERAL FUND FY2022 EXPENDITURE



Personnel ▲2.3%

Personnel expenditures account for the largest portion of the General Fund budget. Wage increases for non-bargaining employees in FY2022 are 3%. The American Federation of State, County and Municipal Employees (AFSCME) contracts are not yet negotiated. Fraternal Order of Police (FOP) contracts range from 2% to 3.5%. Health insurance rates increase 7% with the budget prepared at 94.5% of anticipated expenditures based on enrollment at the time of budget preparation, to account for savings from turnover in the General County Budget.

The following table shows the staffing history for each department in the General Fund. Fulltime equivalents in FY2022 increase by seven new positions. The County added two Assistant Public Defender positions, two Deputy Coroners, a Zoning Officer, and two Deputy Sheriffs. Two FTEs in the County Clerk/Recorder’s Office were moved from the Recorder’s Automation Fund to the General Fund (net one FTE due to the elimination of the Recorder position). The Circuit Clerk moved a Support Enforcement position to the General Fund and eliminated one position.

| General Fund Full Time Employee History by Department | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 |
|--|---------------|---------------|---------------|---------------|---------------|
| County Board | 2 | 1 | 1 | 1 | 1 |
| Administrative Services | 9 | 9 | 9 | 9 | 9 |
| Auditor | 6 | 6 | 6 | 6 | 6 |
| Board of Review | 3 | 3 | 3 | 3 | 3 |
| County Clerk | 15 | 15 | 15 | 15 | 15 |
| Recorder | 3 | 3 | 3 | 3 | 4 |
| Supervisor of Assessments | 7 | 7 | 7 | 7 | 7 |
| Treasurer | 5 | 5 | 5 | 5 | 5 |
| Information Technology | 10 | 10 | 10 | 10 | 10 |
| Circuit Clerk | 31 | 31 | 31 | 31 | 31 |
| Circuit Clerk Support Enforcement | 1 | 1 | 1 | 1 | 0 |
| Circuit Court | 14 | 14 | 14 | 14 | 14 |
| Jury Commission | 2.2 | 2.2 | 2.2 | 2.5 | 2.5 |
| Public Defender | 18 | 18 | 18 | 18 | 20 |
| Sheriff Law Enforcement | 59 | 60 | 60 | 60 | 62 |
| Sheriff Corrections | 92.5 | 92.5 | 92.5 | 92.5 | 92.5 |
| State's Attorney | 37.4 | 37 | 37 | 38 | 38 |
| State's Attorney Support Enforce. | 4.6 | 5 | 5 | 5 | 5 |
| Coroner | 6 | 6 | 6 | 6 | 8 |
| Emergency Management Agency | 2 | 2 | 2 | 2 | 2 |
| Juvenile Detention Center | 32 | 32 | 32 | 32 | 32 |
| Court Services | 30 | 30 | 30 | 30 | 30 |
| Public Properties | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 |
| Planning and Zoning | 6 | 7 | 7 | 7 | 8 |
| Veterans Assistance Commission | 1 | 1 | 1 | 1 | 1 |
| Total | 419.2 | 420.2 | 420.2 | 421.5 | 428.5 |

Commodities ▲ 4.7%

The increase in commodities expenditures is predominantly the result of budgeting for postage costs due to enacted vote by mail legislation.

Services ▲ 14.8%

There are fluctuations within the services lines; however, the overall increase is attributed to budgeting for a Comprehensive Workforce Study and housing inmates out of County.

Capital ▲ 60.9%

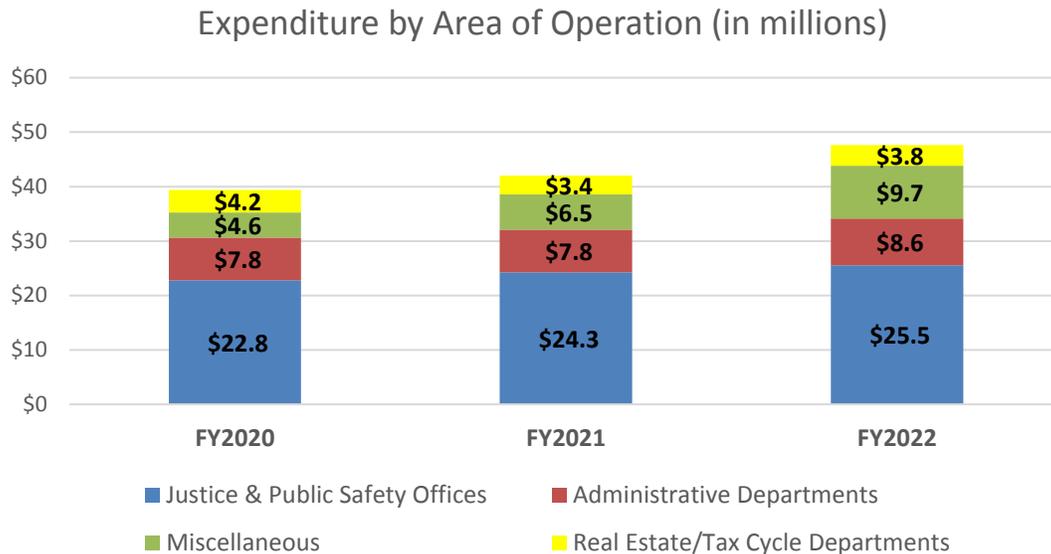
Increased appropriation is for election equipment within the County Clerk's Office.

Interfund Transfers ▲ 100.5%

Growth in interfund expenditures reflects a significant increase in the transfer to the Capital Asset Replacement Fund for both current and reserve funding, and \$3.75 million to support facility and/or technology projects.

General Fund Expenditures by Area of Operation

Categorization of General Fund expenditures by area of operation shows that 54% of budgeted expenditure is for the provision of justice and public safety services in FY2022. The chart below shows actual spending by area of operation in FY2020, and the budget for fiscal years 2021 and 2022. The Miscellaneous category includes funding for Extension Education, Regional Office of Education, Veterans Assistance, and General County receipts and expenditures.



Expenditure Budgets for General Fund Departments

The following table reflects actual department expenditures for FY2020, and budgeted expenditures for FY2021 and FY2022. Increases attributed to wage adjustments are reflected in nearly every department. Some of the larger departmental expenditure fluctuations are explained below.

- Postage costs within Administrative Services are higher due to enacted vote by mail legislation.
- Public Property budget increases for the transfer to the Capital Asset Replacement Fund for facilities improvements.
- The County Clerk’s budget includes increased funding for replacement of election equipment and additional costs associated with conducting a General Election.
- Two assistant Public Defender positions are added in FY2022.
- Two Deputy positions are added in FY2022; however, the National Incident Based Reporting System (NIBRS) grant ended in FY2021 netting an overall reduction in the Sheriff’s budget.
- Significantly increased Corrections appropriation is for housing inmates out of County.
- Two Deputy Coroner positions are added in FY2022.
- In the General County budget, the transfer to the Capital Asset Replacement Fund is significantly increased in FY2022. As the County Board works through planning for the downtown Sheriff’s facilities and possible replacement of the Justice Case Management System, this funding will be instrumental for either architectural/engineering services or reserve funding for system replacement.

| EXPENDITURE | FY2020 Actual | FY2021 Budget | FY2022 Budget | FY2022 \$ Change | FY2022 % Change |
|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| County Board | \$138,908 | \$293,808 | \$275,035 | (\$18,773) | -6.4% |
| Tornado Sirens | \$3,440 | \$3,750 | \$4,000 | \$250 | 6.7% |
| Adm. Services | \$855,715 | \$905,780 | \$1,006,385 | \$100,605 | 11.1% |
| IT | \$1,122,489 | \$1,124,355 | \$1,160,922 | \$36,567 | 3.3% |
| Auditor | \$405,007 | \$389,845 | \$399,710 | \$9,865 | 2.5% |
| Public Properties | \$4,853,475 | \$4,641,474 | \$5,216,454 | \$574,980 | 12.4% |
| Planning & Zoning | \$452,257 | \$476,276 | \$534,751 | \$58,475 | 12.3% |
| Board of Review | \$130,714 | \$138,691 | \$141,665 | \$2,974 | 2.1% |
| County Clerk | \$1,833,806 | \$1,221,674 | \$1,575,957 | \$354,283 | 29.0% |
| Recorder | \$1,517,582 | \$1,359,551 | \$1,341,930 | (\$17,621) | -1.3% |
| Super. of Assessments | \$361,113 | \$373,503 | \$395,127 | \$21,624 | 5.8% |
| Treasurer | \$314,588 | \$328,687 | \$344,550 | \$15,863 | 4.8% |
| Circuit Clerk | \$1,174,680 | \$1,346,719 | \$1,289,737 | (\$56,982) | -4.2% |
| Courts | \$1,070,808 | \$1,231,203 | \$1,244,512 | \$13,309 | 1.1% |
| Public Defender | \$1,232,398 | \$1,243,195 | \$1,394,344 | \$151,149 | 12.2% |
| Sheriff | \$6,029,841 | \$6,348,482 | \$6,228,240 | (\$120,242) | -1.9% |
| Corrections | \$6,506,818 | \$6,907,557 | \$7,980,652 | \$1,073,095 | 15.5% |
| State's Attorney | \$2,708,640 | \$2,869,755 | \$2,935,261 | \$65,506 | 2.3% |
| JDC | \$1,650,847 | \$1,828,867 | \$1,840,979 | \$12,112 | 0.7% |
| Court Services | \$1,659,186 | \$1,732,179 | \$1,716,742 | (\$15,437) | -0.9% |
| Coroner | \$615,529 | \$587,958 | \$729,879 | \$141,921 | 24.1% |
| EMA | \$160,781 | \$164,338 | \$167,543 | \$3,205 | 2.0% |
| Extension Education | \$428,769 | \$438,825 | \$441,499 | \$2,674 | 0.6% |
| Regional Offc. Education | \$236,612 | \$231,811 | \$234,222 | \$2,411 | 1.0% |
| VAC | \$131,457 | \$129,591 | \$131,799 | \$2,208 | 1.7% |
| General County | \$3,793,219 | \$5,674,694 | \$8,905,744 | \$3,231,050 | 56.9% |
| TOTAL | \$39,388,679 | \$41,992,568 | \$47,637,639 | \$5,645,071 | 13.4% |

This table shows the per capita cost of each General Fund department budget.

| Expense per Capita by Department (Budget in Actual Dollars) | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 |
|--|---------------|---------------|---------------|---------------|---------------|
| County Board | \$1.54 | \$1.42 | \$1.42 | \$1.46 | \$1.37 |
| Administrative Services | \$3.65 | \$4.24 | \$4.30 | \$4.50 | \$5.00 |
| Auditor | \$1.94 | \$1.96 | \$2.00 | \$1.94 | \$1.99 |
| Board of Review | \$0.66 | \$0.67 | \$0.69 | \$0.69 | \$0.70 |
| County Clerk | \$5.71 | \$5.66 | \$8.58 | \$6.08 | \$7.84 |
| County Clerk/Recorder | \$6.41 | \$6.75 | \$6.68 | \$6.76 | \$6.67 |
| Supervisor of Assessments | \$1.83 | \$1.90 | \$1.99 | \$1.86 | \$1.97 |
| Treasurer | \$1.37 | \$1.38 | \$1.42 | \$1.63 | \$1.71 |
| Information Technology | \$5.46 | \$5.23 | \$5.47 | \$5.59 | \$5.77 |
| Circuit Clerk | \$5.92 | \$5.93 | \$6.49 | \$6.70 | \$6.41 |
| Circuit Court | \$5.37 | \$5.32 | \$5.55 | \$5.80 | \$5.32 |
| Jury Commission | \$0.26 | \$0.25 | \$0.27 | \$0.32 | \$0.87 |
| Public Defender | \$5.67 | \$5.65 | \$6.05 | \$6.18 | \$6.93 |
| Sheriff Law Enforcement | \$69.11 | \$71.70 | \$73.51 | \$80.35 | \$79.06 |
| State's Attorney | \$12.90 | \$13.40 | \$13.98 | \$14.27 | \$14.60 |
| Coroner | \$2.84 | \$2.88 | \$2.97 | \$2.92 | \$3.63 |
| Emergency Management Agency | \$0.82 | \$0.83 | \$0.86 | \$0.82 | \$0.83 |
| Juvenile Detention Center | \$8.88 | \$8.92 | \$8.74 | \$9.10 | \$9.16 |
| Court Services | \$8.05 | \$8.17 | \$8.22 | \$8.61 | \$8.54 |
| Public Properties | \$17.06 | \$20.35 | \$25.36 | \$23.08 | \$25.94 |
| Planning and Zoning | \$5.64 | \$5.79 | \$6.12 | \$6.05 | \$6.79 |
| Sheriff Corrections | \$32.10 | \$33.37 | \$33.65 | \$34.35 | \$39.69 |
| Regional Office of Education | \$1.11 | \$1.10 | \$1.18 | \$1.15 | \$1.16 |
| Extension Education | \$2.10 | \$2.19 | \$2.18 | \$2.18 | \$2.20 |
| Veterans Assistance Commission | \$0.62 | \$0.63 | \$0.64 | \$0.64 | \$0.66 |

FUND BALANCE SUMMARY

Champaign County's Financial Policies recommend a General Fund reserve balance of two months or 16.7% of operating expenditures for cash flow purposes. The County is compliant with this financial policy. The following table shows the ending fund balance and percentage of expenditures for each fiscal year.

| General Fund | FY2020 Actual (unaudited) | FY2021 Projected | FY2022 Budgeted |
|-----------------------------------|--------------------------------------|-------------------------|------------------------|
| Fund Balance | \$9,610,730 | \$13,211,250 | \$9,463,411 |
| Expenditure Fund Balance % | 24.4% | 31.6% | 19.9% |