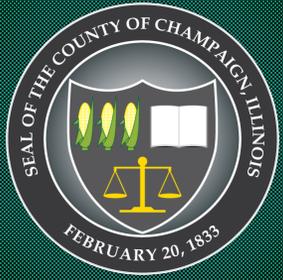




FY2025

Champaign County, Illinois
Legislative Budget Hearings
Wednesday, August 28





Regional Office of Education
Superintendent Gary Lewis
FTE 3.25 (non-County)

Fund 1080-124	FY2024 Budget	FY2025 Budget
Revenue Total	\$0	\$0
Expenditure Total	\$247,647	\$247,647

HIGHLIGHTS

- Per Illinois Statute expense of ROE are allocated to the counties based on the proportion of EAV of taxable property in the region. Historically, Champaign County represents over 90% of the total assessed valuation of the region.
- The ROE distributes more than \$1 million each month from the County School Facility Sales Tax to 24 districts.



Extension Education
Ginger Boas
FTE 35

Fund 1080-017	FY2024 Budget	FY2025 Budget
Revenue Total	\$444,400	\$457,400
Expenditure Total	\$444,400	\$457,400

HIGHLIGHTS

- Champaign County property taxes historically make up around 20% of program funding.
- Grant funding continues to remain the largest component of the total budget.



Veterans Assistance
Brad Gould
FTE 2

Fund 1080-127	FY2024 Budget	FY2025 Budget
Revenue Total	\$200	\$0
Expenditure Total	\$135,677	\$193,744

HIGHLIGHTS

- The Veterans Assistance Commission Board is in the process of hiring a new Superintendent to manage the office.
- Claim processing exceeded the 2024 goal



Planning and Zoning
John Hall, Director
FTE 8

Fund 1080-077	FY2024 Budget	FY2025 Budget
Revenue Total	\$108,416	\$84,484
Expenditure Total	\$547,304	\$507,304

HIGHLIGHTS

- The difference in Revenue between FY24 and FY25 is due to the anticipated permit fee of \$174,150 for the large BayWa solar farm near Sidney that is expected in the latter half of 2024.
- Anticipated 2025 Revenues are also influenced by FY20-FY22 Revenues, which were much less than those in FY23 and FY24.
- The Department is still recruiting a Zoning Officer and a Planner.



Solid Waste Fund
John Hall, Director P&Z
FTE 0

Fund 2676	FY2024 Budget	FY2025 Budget
Revenue Total	\$30,199	\$29,869
Expenditure Total	\$39,839	\$39,839
Fund Balance	\$17,731	\$8,131

HIGHLIGHTS

- The Revenues to Expenditures deficit is Champaign County's contribution to Residential Electronic Collection (REC) Events and Household Hazardous Waste (HHW) Collection Events.
- Champaign County is spending down the Solid Waste Fund Balance. Another Revenue source will be needed to continue funding the County's share of these collection initiatives in FY25.



Board of Review
John Bergee, Chris Diana, Susan
Frobish
FTE 3

Fund 1080-021	FY2024 Budget	FY2025 Budget
Revenue Total	\$0	\$0
Expenditure Total	\$162,704	\$164,864

HIGHLIGHTS

- There is no revenue associated with the Board of Review budget.

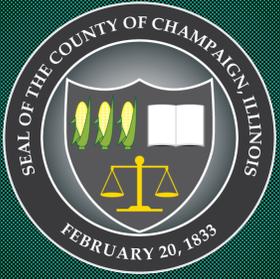


Supervisor of Assessments
Paula Bates
FTE 7

Fund 1080-025	FY2024 Budget	FY2025 Budget
Revenue Total	\$50,368	\$50,368
Expenditure Total	\$420,736	\$431,200

HIGHLIGHTS

- New Construction for 2024 is \$90,084,480.
- Budget for legal notices is based on an estimated 25,500 publications.
- 50% of the Supervisor of Assessments salary is reimbursed by the state.



Auditor
George Danos
FTE 6

Fund 1080-020	FY2024 Budget	FY2025 Budget
Revenue Total	\$126,675	\$126,600
Expenditure Total	\$439,308	\$438,139

HIGHLIGHTS

- The largest expenditure for the office is salary and wages, 94% of the total budget.
- The Auditor's Office revenue is obtained by billing other County funds (RPC, Highway, MHB, etc.) for accounting services.

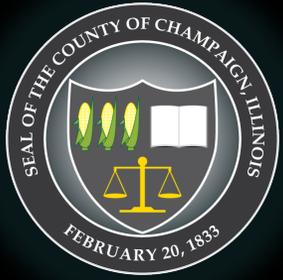


Treasurer/Collector
Cassandra "CJ" Johnson
FTE 6

Fund 1080-026	FY2024 Budget	FY2025 Budget
Revenue Total	\$669,200	\$821,200
Expenditure Total	\$393,996	\$439,620

HIGHLIGHTS

- Professional services continue to be paid for General Fund due to fund depletion of Special Fund 2619 in 2019
- Part-time staff allocation has been moved to General Fund to expedite increase to Fund 2619
- Penalty revenue did not see the decrease expected and increased to totals anticipated w/changes to notifications for taxpayers
- Second year official request for FTE at the liaison position



Treasurer/Collector
Working Cash Fund
Cassandra "CJ" Johnson
FTE 0

Fund 2610	FY2024 Budget	FY2025 Budget
Revenue Total	\$14,000	\$8,000
Expenditure Total	\$8,000	\$12,000
Fund Balance	\$389,667	\$385,667

HIGHLIGHTS

- Interest on funds are transferred annually to the General Fund at the end of the fiscal year.



Treasurer/Collector
Tax Sale Automation
Cassandra "CJ" Johnson
FTE 0

Fund 2619	FY2024 Budget	FY2025 Budget
Revenue Total	\$18,000	\$9,200
Expenditure Total	\$24,171	\$4,500
Fund Balance	\$22,331	\$27,031

HIGHLIGHTS

- Depleted in 2019 with current services being paid from the General Fund.
- Part-time staff needed for tax season moved to General Fund to allow for growth in 2025.

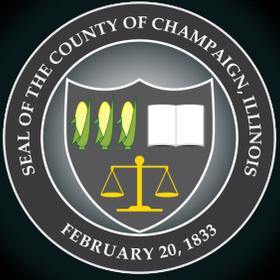


Treasurer/Collector
Cassandra “CJ” Johnson
Property Tax Interest Fee
FTE 0

Fund 2627	FY2024 Budget	FY2025 Budget
Revenue Total	\$61,400	\$51,000
Expenditure Total	\$57,000	\$57,000
Fund Balance	\$154,415	\$148,415

HIGHLIGHTS

- Revenue from tax sale items (\$60 per parcel)
- Annual transfer of funds over \$100,000 to the General Fund

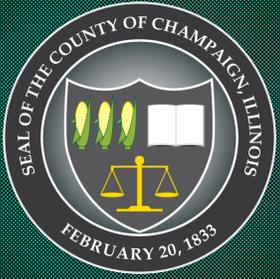


Treasurer/Collector
Cassandra “CJ” Johnson
Tax Indemnity Fund
FTE 0

Fund 2609	FY2024 Budget	FY2025 Budget
Revenue Total	\$17,000	\$187,500
Expenditure Total	\$207,000	\$198,000
Fund Balance	\$299,986	\$289,486

HIGHLIGHTS

- Projected totals may increase dependent upon court decisions.
- Fund balance over \$1M mandates transfer of excess to General Fund.



County Clerk
Aaron Ammons
FTE 15

Fund 1080-022	FY2024 Budget	FY2025 Budget
Revenue Total	\$502,435	\$502,435
Expenditure Total	\$1,633,439	\$1,567,732

HIGHLIGHTS

- In FY 2025, The County Clerk and Recorder's office is anticipating two elections, a Primary and General Consolidated Elections.
- In FY 2024, the Clerk and Recorder's office completed the digitization of vital record archives. This large-scale digitization project was funded by ARPA. The vital record archives were moved into a vendor supported database, APEX. This migration and digitization of data allowed us to streamline online record requests while preserving fragile archival documents.
- In FY 2024, Champaign County was awarded a trophy through the Illinois Association for Clerks and Records, for the most online record records processed for a large County in Illinois.

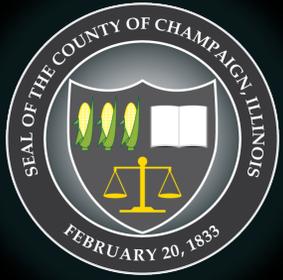


**County Clerk
Surcharge
Aaron Ammons
FTE 0**

Fund 2611-022	FY2024 Budget	FY2025 Budget
Revenue Total	\$0	\$0
Expenditure Total	\$0	\$0
Fund Balance	\$0	\$0

HIGHLIGHTS

- The County Clerk surcharge fund was established by the County Board pursuant to the Vital Records act 410 ILCS 535/1
- The fund balance is \$0 as this is a strictly pass through fund.
- This fund is a zero-sum fund to account for the payments to the state for certificate surcharges.



County Clerk
Election Assist/Access Grant
Aaron Ammons
FTE 0

Fund 2628	FY2024 Budget	FY2025 Budget
Revenue Total	\$205,000	\$225,000
Expenditure Total	\$215,677	\$184,677
Fund Balance	\$(189,001)	\$(148,678)

HIGHLIGHTS

- The Election Assistance/Accessibility Grant fund is used as a repository for revenues associated with various grants and is utilized to offset the costs to the County for administering elections.
- For FY 2024 the SBOE processed some back reimbursements from prior fiscal years. This is helping us catch up to current year reimbursements. Anticipated reimbursements will be for the license and maintenance for the voter registration system, temp staff, postage and printing of voter registration cards, election security/cybersecurity expenditure.
- For FY 2025 we are anticipating \$185,000 in IVRS grant funding and \$25,000 in Polling Place accessibility funding.
- The grant funding cycle does not line up with the County's fiscal year and is covered under two fiscal years- July 1 2024-June 2025 will be the next grant cycle. Funding awards will be announced in August or September of 2024.



**County Clerk
Automation
Aaron Ammons
FTE 0**

Fund 2670	FY2024 Budget	FY2025 Budget
Revenue Total	\$39,000	\$37,900
Expenditure Total	\$42,700	\$41,465
Fund Balance	\$41,608	\$38,043

HIGHLIGHTS

- The automation fund will be used to supplement office operations, but the long-term objective is to build a sufficient fund balance so that the Automation fund can be used for large scale capital and technology purchases. This will help improve operational efficiency and services, including elections.
- The Automation fund is funded by surcharges and the fund balance has been spent down over previous years to supplement General Corp fund office operations and personnel.

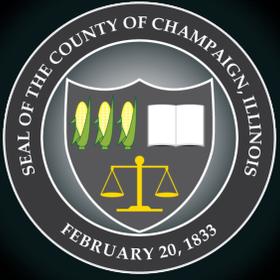


County Recorder
Aaron Ammons
FTE 5

Fund 1080-23	FY2024 Budget	FY2025 Budget
Revenue Total	\$1,260,000	\$1,260,000
Expenditure Total	\$196,097	\$196,121

HIGHLIGHTS

- In FY 2024 the Clerk and Recorder's office moved to Laredo online which streamlined billing and web access for customers. Billing is handled directly so invoices do not need to be sent via postal mail. The Clerk and Recorder's office is still seeing an increase in e-recordings. The housing market is steady which has resulted in a steady revenue stream for the County.
- The Clerk and Recorder's office has put significant efforts into the Restrictive Covenant project. Utilizing interns to research and help develop the goals set forth by the working group. This project has allowed the office to connect and educate homeowners who may have restrictive covenant language in their property records. To find out more about the project you can visit the Clerk's website for up-to-date information and plans.



**County Recorder
Automation
Aaron Ammons
FTE 0.5**

Fund 2614	FY2024 Budget	FY2025 Budget
Revenue Total	\$205,000	\$181,000
Expenditure Total	\$262,220	\$263,017
Fund Balance	\$662,800	\$580,783

HIGHLIGHTS

- The automation fund makes possible various new software products that improve our efficiency and accuracy. In FY 2024, we continue to use automated billing for Laredo subscribers, which makes the process for paying for subscription more streamlined. This has also increased the revenue the County is receiving from Laredo and Monarch customers.



Information Technology
M.C. Neal, Chief Info. Officer
FTE: 14

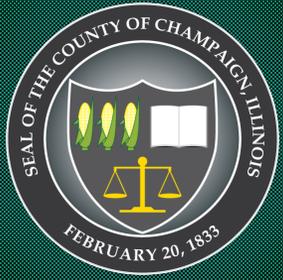
Fund 1080-028	FY2024 Budget	FY2025 Budget
Revenue Total	\$50,400	\$50,400
Expenditure Total	\$1,489,992	\$1,487,144

HIGHLIGHTS

- Requesting an Administrative Assistant for IT
- Replacement of approx. ½ of County’s wireless access points
- Second phase of countywide digitizing project
- Move to Bennet Administration Center

FYI:

- services/subscriptions are bringing considerable cost increases YoY
- compensation continues to be an issue for attracting/retaining staff



Physical Plant
Dana Brenner
FTE 24.5

Fund 1080-071	FY2024 Budget	FY2025 Budget
Revenue Total	\$873,576	\$845,142
Expenditure Total	\$4,904,984	\$5,732,815

HIGHLIGHTS

- Expenditure increases for FY2025 - \$827,831.00
 - Proposed adding 1 – FTE for new Custodian position
 - FY2024 to FY2025 Capital Asset Fund transfer to complete Bennett Building elevator project

Revenue decrease for FY2025 - \$28,434

- Urbana Park District leaving rented space at Brookens by January 1, 2025

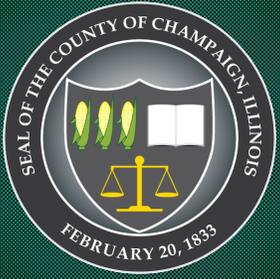


Administrative Services
County Executive Steve Summers
FTE 9

Fund 1080-016	FY2024 Budget	FY2025 Budget
Revenue Total	\$21,816	\$21,816
Expenditure Total	\$968,687	\$1,010,960

HIGHLIGHTS

- The largest non-personnel expenditure is for county-wide postage and mail-sort services.



County Board FTE 2

Fund 1080-010	FY2024 Budget	FY2025 Budget
Revenue Total	\$364,100	\$364,100
Expenditure Total	\$277,936	\$396,280

HIGHLIGHTS

- Revenues consist of cable franchise and cable/video services provider fees and MEA civic contribution fees.
- County Board Chair salary, County Board per diems and mileage, and memberships are paid from this budget.
- The County's Grant Coordinator's salary is paid from this budget.



General Fund Debt Service FTE 0

Fund 1080-013	FY2024 Budget	FY2025 Budget
Revenue Total	\$1,467,700	\$1,467,200
Expenditure Total	\$1,467,700	\$1,467,200

HIGHLIGHTS

- Sales tax revenue is set aside to pay for the County Plaza Bond from this budget.

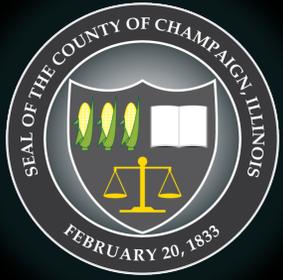


General County FTE 0

Fund 1080-075	FY2024 Budget	FY2025 Budget
Revenue Total	\$37,000,057	\$36,850,053
Expenditure Total	\$2,978,618	\$9,051,948

HIGHLIGHTS

- This is not a county department but is the budget for receipting general revenues and appropriating general expenditure.
- The County's general portion property taxes and sales taxes are booked in this budget.
- This is an estimated \$3.2 million salary savings in FY2024 included in this budget.
- The County portion of health insurance for General Fund employees is the largest expense in this budget.
- Transfer out is to CARF and Highway.



**American Rescue Plan Act
(ARPA)
FTE 0**

Fund 2840	FY2024 Budget	FY2025 Budget
Revenue Total	\$45,000	\$25,000
Expenditure Total	\$19,073,861	\$6,356,206
Fund Balance	\$8,441,247	\$2,110,041

HIGHLIGHTS

- Many projects will carryover to FY2025, with the exact amount of spending in FY2024 unknown at the time of budget preparation.
- It is essential that actual spending and project statuses are closely monitored as the county nears the required deadline for spending in order to ensure it is able to utilize its entire ARPA allotment.