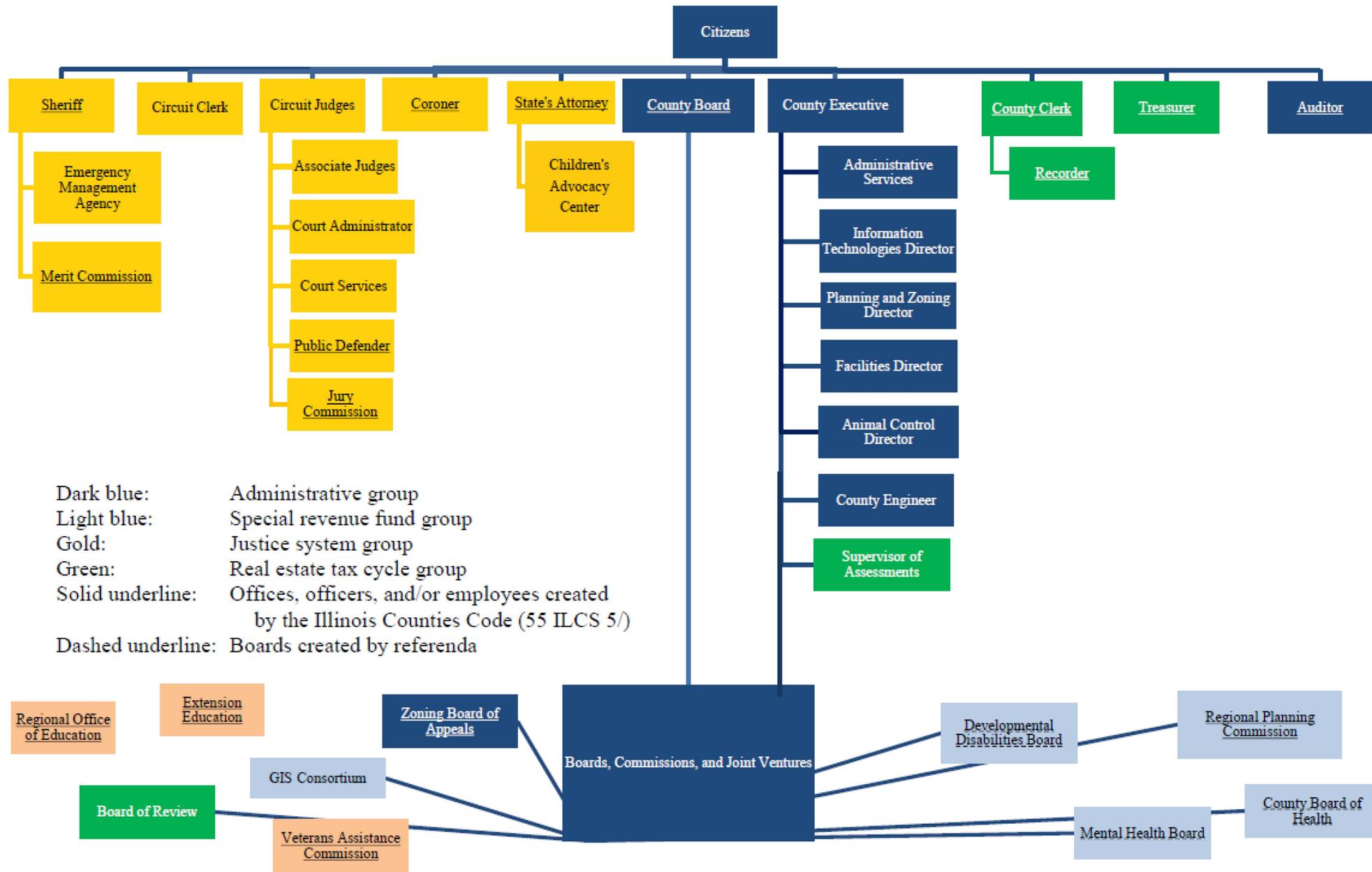




# County Board Finance 101

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# Budget Goals

High Performing Open and Transparent

Safe and Just Communities

High Quality Public Facilities & Highways and a Safe Rural Transportation System and Infrastructure

Planned Growth to Balance Economic Growth with Preservation of Our Natural Resources

Maintain Safe and Accurate County Records and Perform County Administrative, Governance, Election, and Taxing Functions for County Residents

When is the budget process?

# 2023 Champaign County Board Annual Calendar of Meetings

- County Facilities 6:30 p.m.
- Environment & Land Use 6:30 p.m.
- Highway & Transportation 9:00 a.m.
- Committee of the Whole (Justice & Social Services; Finance; Policy, Personnel, & Appointments) 6:30 p.m.
- County Board 6:30 p.m.
- Tentative County Board Study Session *(If Required)* 6:00 p.m.
- FY2024 Legislative Budget Hearings 6:00 p.m.
- Special Finance Committee of the Whole 6:30 p.m.
- Holidays – Offices Closed

January						
S	M	T	W	T	F	S
	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February						
S	M	T	W	T	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March						
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12	13	14	15	16	17	18
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26	27	28	29	30	31	

April						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May						
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21	22	23	24	25	26	27
28	29	30	31			

June						
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18	19	20	21	22	23	24
25	26	27	28	29	30	

July						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August						
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13	14	15	16	17	18	19
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27	28	29	30	31		

September						
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24	25	26	27	28	29	30

October						
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November						
S	M	T	W	T	F	S
			1	2	3	4
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December						
S	M	T	W	T	F	S
					1	2
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

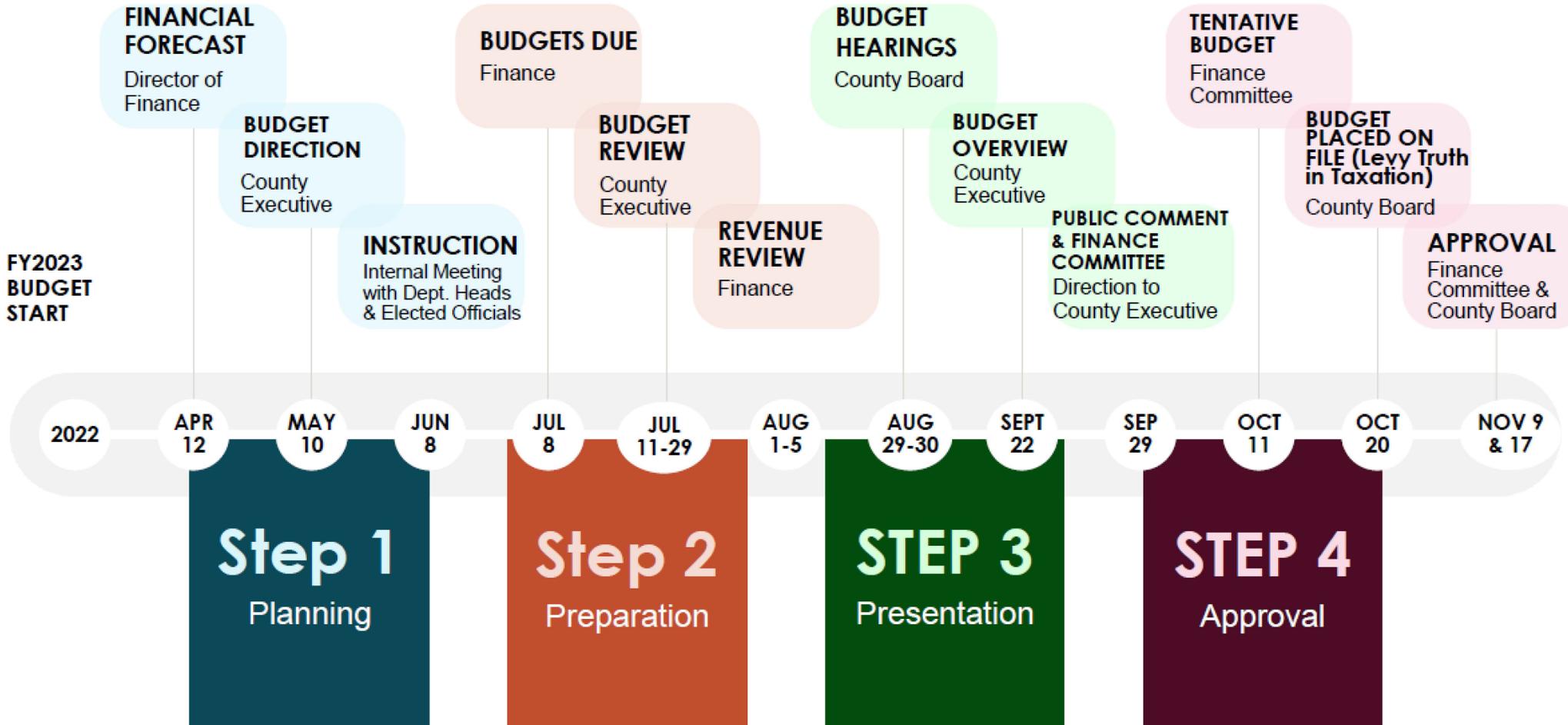
No entrance to building from Washington Street parking lot after 4:30 p.m. Use Northeast parking lot via Lierman Avenue and enter building through Northeast door.

Champaign County will generally, upon request, provide appropriate aids and services leading to effective communication for qualified persons with disabilities.

Please contact Administrative Services, 217-384-3776, as soon as possible but no later than 48 hours before the scheduled meeting.

# FY2023 BUDGET PROCESS

Champaign County



What's required of the budget?

# Statutory Budget Requirements

55 ILCS 5/6-1001

- County Board shall adopt an annual budget each year, prepared by person or persons designated by the county board
- Budget shall be available for public inspection for at least 15 days prior to final action by the county board
- Approval of the budget requires a majority (12) vote of the county board
- The annual budget shall cover a fiscal period of one year, to be determined by the county board
- All appropriations terminate with the close of the fiscal period, except that any remaining balances shall be available for 60 days after the end of the fiscal period for payment of obligations incurred prior to the close of the fiscal period.
- To amend the budget after it has passed requires a 2/3 majority (15) vote by the board.

# The budget MUST be balanced

The County is committed to producing a balanced budget in a timely manner.

The County will pay for current expenditures with current revenues, avoiding procedures that balance budgets by postponing needed expenditures, realizing future revenues early, or rolling over short-term debt.

A budget is balanced when total appropriations do not exceed total revenues and appropriated fund balance within an individual fund.

# Balance between the Board and Department Heads



Elected & Appointed  
Officials want the  
best

More employees  
Higher wages  
Newer equipment  
Expanding  
programs  
“Spend it or Lose  
it” attitude



County Board must control  
spending to ensure overall  
operations within available  
revenues



Budget Process = Balance  
between these competing forces

Where does the money come from?

# Types of State Shared Revenues – Sales & Income Taxes

1% Sales Tax (Unincorporated)

¼% Sales Tax – all county

¼% Public Safety Sales Tax

Income Tax

Corporate Personal Property Replacement Tax

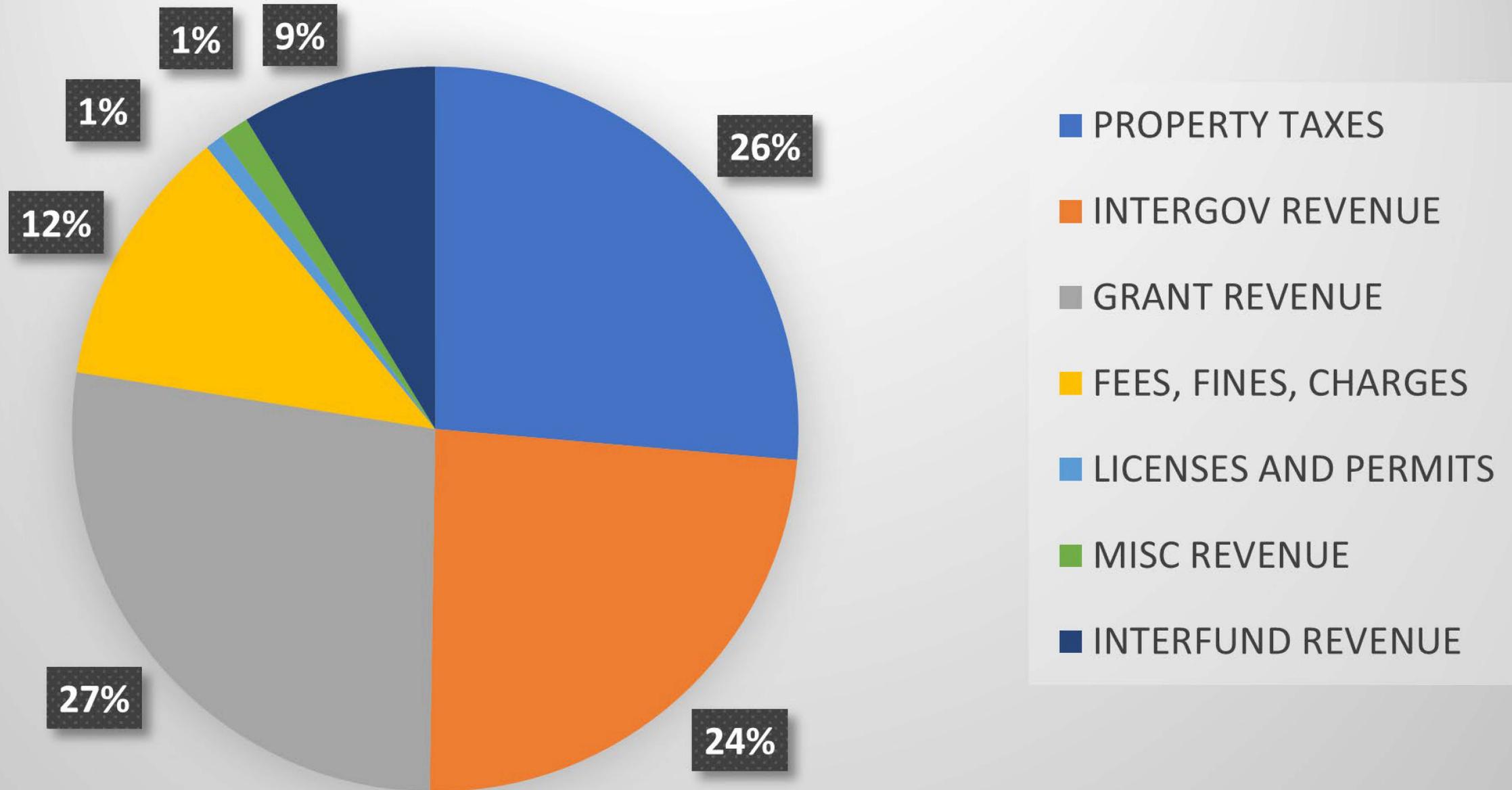
County Auto Rental Tax

County Hotel/Motel Tax

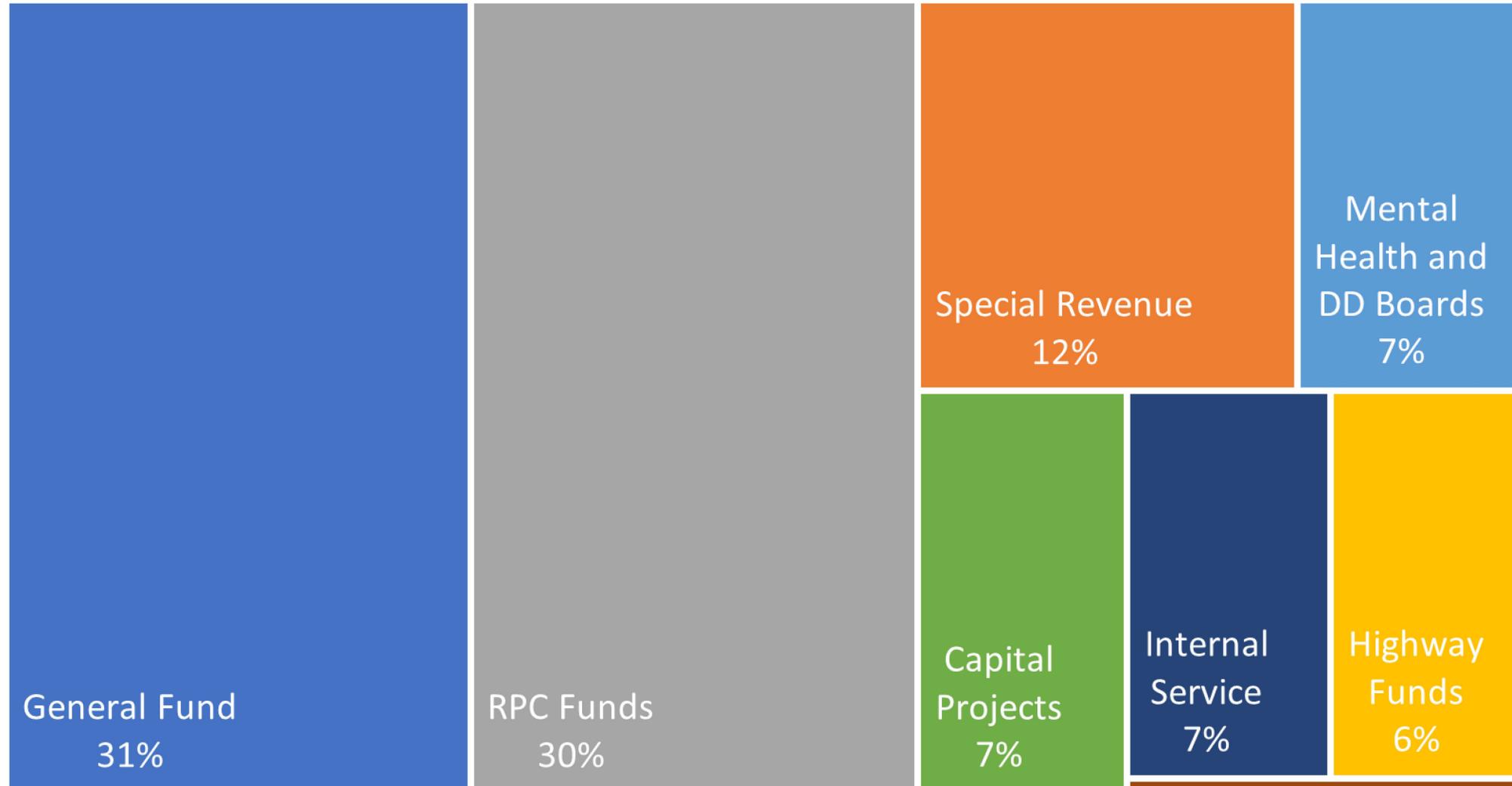
Use Tax

Motor Fuel Tax

# REVENUE by CATEGORY



# Revenue by Fund Type



# PTELL – Property Tax Extension Limitation Law

The Property Tax Extension Limitation Law (PTELL) [[35 ILCS 200/18](#)] is designed to limit the increases in property tax extension (total taxes billed) for non-home rule taxing districts. Although the law is commonly referred to as "tax caps," use of this phrase can be misleading. The PTELL does not "cap" either individual property tax bills or individual property assessments. Instead, the PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property plus an additional amount for new construction, newly annexed areas, and recovered TIF valuations.

The limit slows the growth of revenues to taxing districts when property values and assessments are increasing faster than the rate of inflation. As a whole, property owners have some protection from tax bills that increase only because the market value of their property is rising rapidly.

The "limiting rate" is calculated, for each taxing district, by the county clerk to implement PTELL. The sum of a district's rates extended for those funds subject to the PTELL cannot exceed this limiting rate. After calculating preliminary rates for the funds, the county clerk will compare the sum of these rates to the limiting rate. If this sum exceeds the limiting rate, the county clerk will reduce each rate proportionally, unless instructed by a taxing district to reduce them in a different way.

Champaign County was made subject to PTELL starting with the taxing year of 1997.

Where does the money go?

# State Shared Revenues Includes Reimbursements to the County for:

State's Attorney  
(88%)

Asst State's  
Attorneys (total  
of \$28,000)

Public Defender  
(66%)

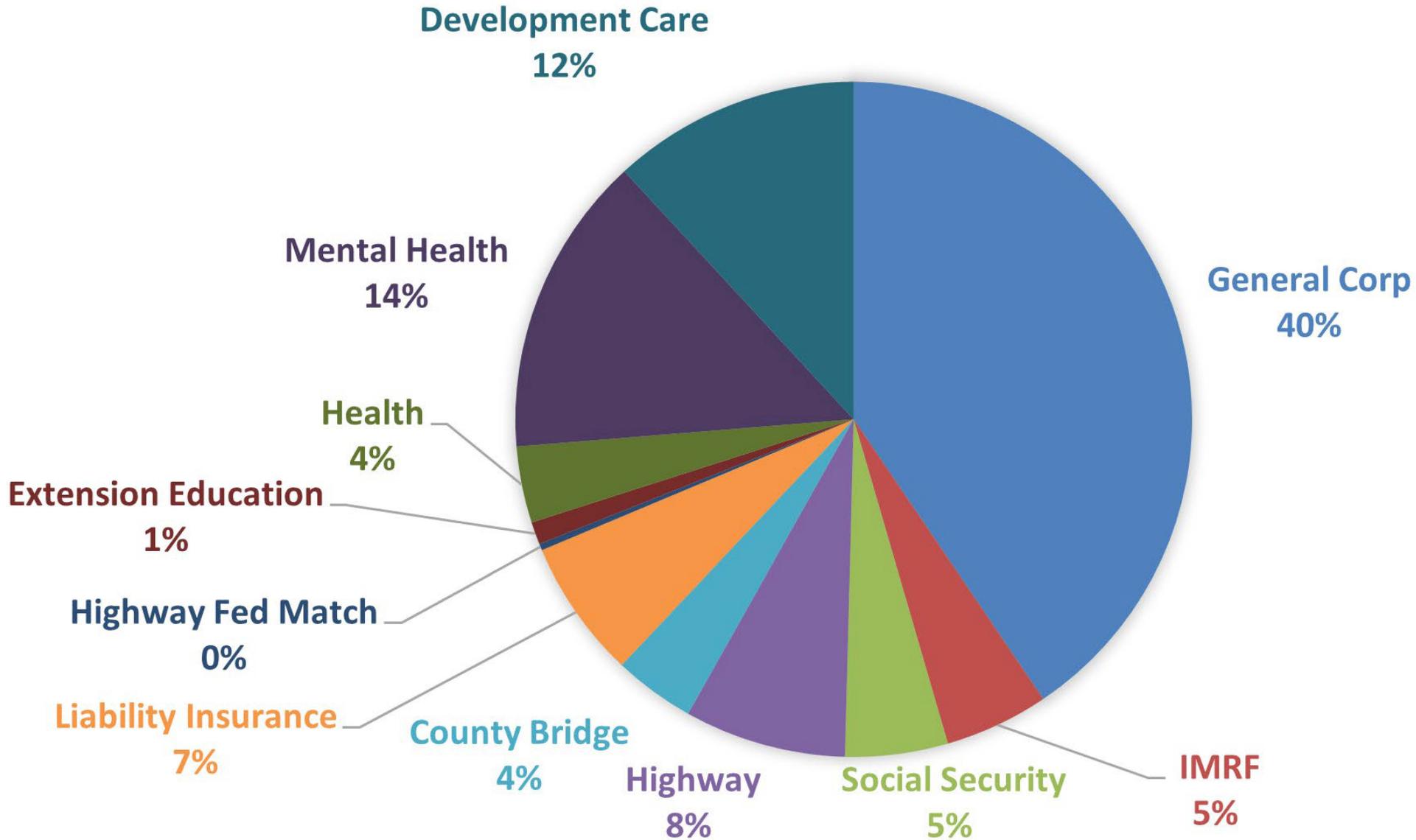
Sheriff (66%)

Supervisor of  
Assessments  
(50%)

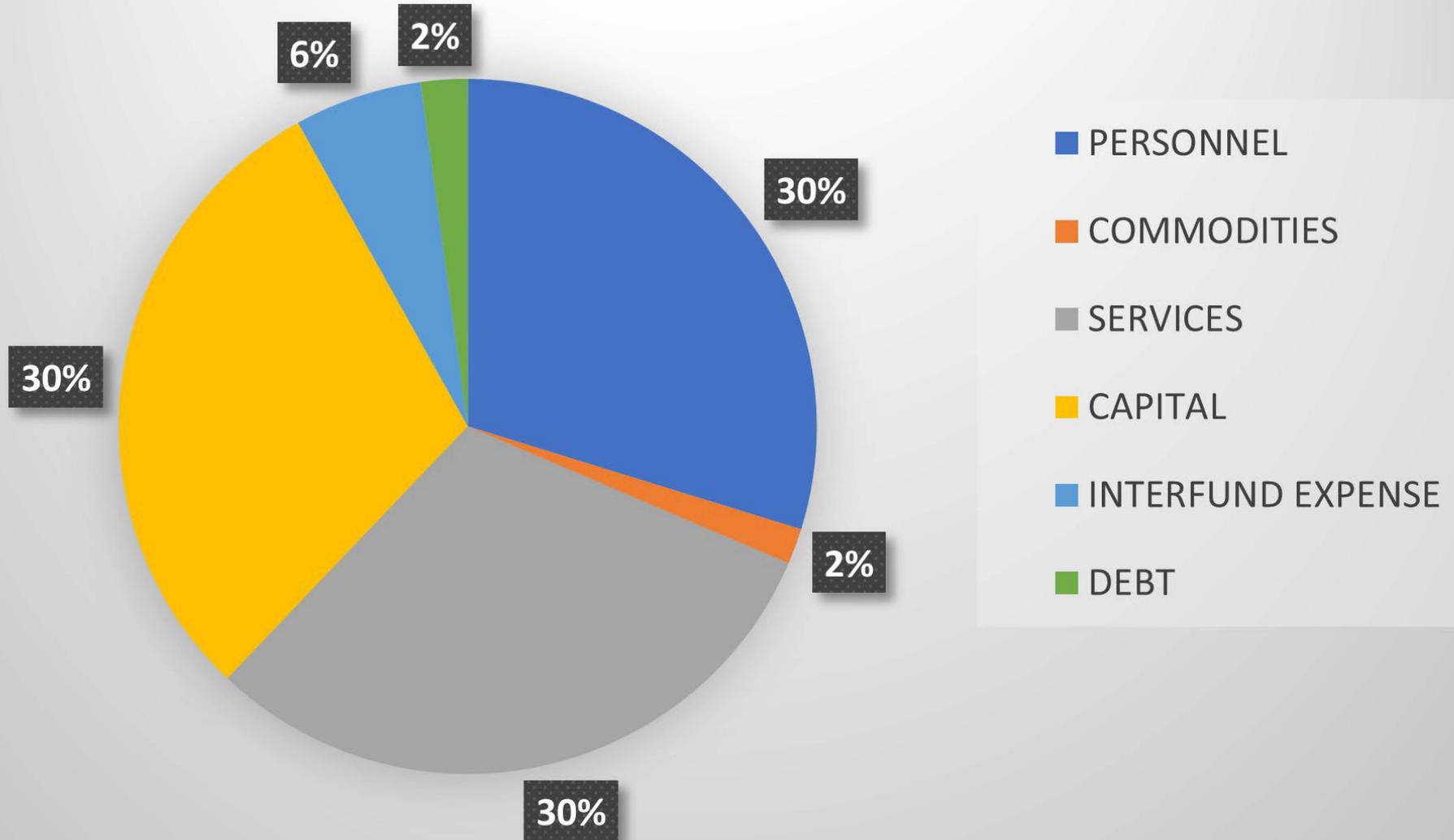
Election judges

Various  
probation  
officials/officers

# FY2023 ESTIMATED LEVY BY FUND



# EXPENDITURE by CATEGORY



## Department Summary

	2021 Actual	2022 Original	2022 Projected	2023 Budget
<b>Revenues</b>				
<b>Intergov Revenue</b>				
400476 Other Intergovernmental	12,826	7,000	7,000	7,000
<b>Intergov Revenue Total</b>	<b>12,826</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Misc Revenue</b>				
400902 Other Miscellaneous Revenue	2,506	3,000	3,000	3,000
<b>Misc Revenue Total</b>	<b>2,506</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Interfund Revenue</b>				
600101 Transfers In	27,371	28,592	16,400	17,217
<b>Interfund Revenue Total</b>	<b>27,371</b>	<b>28,592</b>	<b>16,400</b>	<b>17,217</b>
<b>Revenues Total</b>	<b>42,702</b>	<b>38,592</b>	<b>26,400</b>	<b>27,217</b>
<b>Expenditures</b>				
<b>Personnel</b>				
500101 Elected Official Salary	119,890	116,005	116,005	70,161
500103 Regular Full-Time Employees	494,850	529,656	529,656	550,989
500105 Temporary Staff	81,675	9,424	100,000	0
<b>Personnel Total</b>	<b>696,415</b>	<b>655,085</b>	<b>745,661</b>	<b>621,150</b>

## Department Summary

		2021 Actual	2022 Original	2022 Projected	2023 Budget
<b>Commodities</b>					
501001	Stationery And Printing	209	500	15,100	500
501002	Office Supplies	1,550	2,450	1,500	2,450
501003	Books, Periodicals, And Manual	430	1,000	430	1,000
501004	Postage, Ups, Fedex	152,732	315,000	285,000	325,000
501005	Food Non-Travel	0	0	15	0
501017	Equipment Less Than \$5000	1,704	1,300	0	1,300
501019	Operational Supplies	1,528	2,000	1,500	2,000
<b>Commodities Total</b>		<b>158,153</b>	<b>322,250</b>	<b>303,545</b>	<b>332,250</b>
<b>Services</b>					
502001	Professional Services	9,499	12,000	10,000	12,000
502003	Travel Costs	0	500	500	500
502004	Conferences And Training	108	3,000	500	3,000
502012	Repair And Maint	2,760	7,000	7,000	7,000
502013	Rental	600	750	780	960
502019	Advertising, Legal Notices	0	1,800	0	1,800
502021	Dues, License, & Membership	1,876	4,000	2,000	4,000
<b>Services Total</b>		<b>14,843</b>	<b>29,050</b>	<b>20,780</b>	<b>29,260</b>
<b>Expenditures Total</b>		<b>869,411</b>	<b>1,006,385</b>	<b>1,069,986</b>	<b>982,660</b>

After the budget is approved

# County Board Votes

- Voting to approve the annual budget
- Budget Amendments (when expenses exceed expectations and we need to approve more money, when a department receives a grant)
- Budget Transfers (when the expenses need to come from a different category than we expected)
- Approving Contracts or Grant Agreements or Intergovernmental Agreements
- Purchases Not Following Purchase Order (monthly)
- Authorizing Payment of Claims (monthly)
- Approving actions by Treasurer for properties that have gone to tax sale
- Personnel Decisions (raises, job classification changes, insurance, labor contracts)
- ARPA spending
- Other Misc. Votes: Bond decisions, interfund loans,

# Example 1:

## RESOLUTION NO. 2023-XXX

### BUDGET AMENDMENT

January 2023  
FY 2022

WHEREAS, The County Board has approved the following amendment to the FY2022 budget;

NOW, THEREFORE, BE IT RESOLVED That the Champaign County Board approves the following amendment to the FY2022 budget; and

BE IT FURTHER RESOLVED That the County Auditor be authorized and is hereby requested to make the following amendment to the FY2022 budget.

Budget Amendment BUA 2022/12/740

Fund: 1080 General Corporate  
Dept: 042 Coroner

<u>ACCOUNT DESCRIPTION</u>	<u>AMOUNT</u>
Increased Appropriations:	
501017 Equipment Less Than \$5000	330
502001 Professional Services	<u>35,720</u>
Total	36,050
Increased Revenue:	
400701 Charges for Services	<u>38,812</u>
Total	38,812

REASON: To cover increased autopsy and toxicology expenses incurred for death investigations surpassing the original FY22 budgeted amounts.

PRESENTED, ADOPTED, APPROVED by the County Board this 19<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
Kyle Patterson, Chair  
Champaign County Board

Recorded  
& Attest: \_\_\_\_\_  
Aaron Ammons, County Clerk  
and ex-officio Clerk of the  
Champaign County Board

Approved: \_\_\_\_\_  
Steve Summers, County Executive  
Date: \_\_\_\_\_

# Example 2:

## RESOLUTION NO. 2023-XXX

### BUDGET AMENDMENT

January 2023  
FY 2022

WHEREAS, The County Board has approved the following amendment to the FY2022 budget;

NOW, THEREFORE, BE IT RESOLVED That the Champaign County Board approves the following amendment to the FY2022 budget; and

BE IT FURTHER RESOLVED That the County Auditor be authorized and is hereby requested to make the following amendment to the FY2022 budget.

Budget Amendment BUA 2022/12/362

Fund: 1080 General Corporate  
Dept: 031 Circuit Court

<u>ACCOUNT DESCRIPTION</u>	<u>AMOUNT</u>
Increased Appropriations:	
500103 Regular Full-Time Employees	<u>2,600</u>
Total	2,600
Increased Revenue:	
None: From fund balance	<u>0</u>
Total	0

REASON: Amendment for increased appropriations is requested to cover increases in personnel expenditures associated with staff turnover

PRESENTED, ADOPTED, APPROVED by the County Board this 19<sup>th</sup> day of January, A.D. 2023.

\_\_\_\_\_  
Kyle Patterson, Chair  
Champaign County Board

Recorded  
& Attest: \_\_\_\_\_  
Aaron Ammons, County Clerk  
and ex-officio Clerk of the  
Champaign County Board

Approved: \_\_\_\_\_  
Steve Summers, County Executive  
Date: \_\_\_\_\_