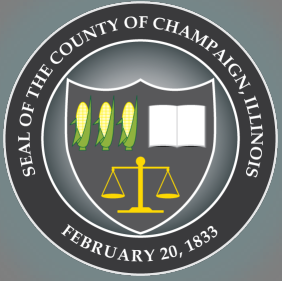
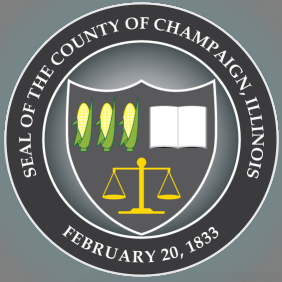


FY2024

Champaign County, Illinois
Legislative Budget Hearings
Wednesday, August 30



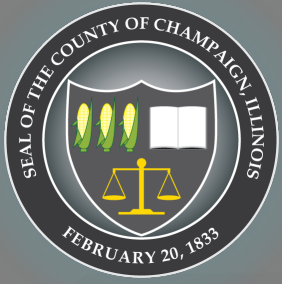


Regional Office of Education
Superintendent Gary Lewis
FTE 3.25 (non-County)

Fund 1080 - 127	FY2023 Budget	FY2024 Budget
Revenue Total	\$0	\$0
Expenditure Total	\$240,821	\$247,467

HIGHLIGHTS

- Per Illinois Statute expenses of ROE are allocated to the counties based on the proportion of EAV of taxable property in the region. Champaign County represents 94% of 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.
- A newly added health clinic serves kids in the READY program.

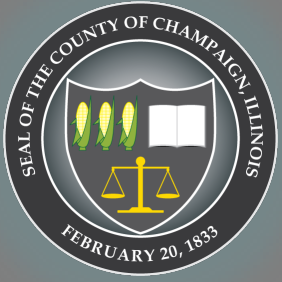


Extension Education
County Director Ginger Boas
FTE 35 (non-County)

Fund 1080 - 017	FY2023 Budget	FY2024 Budget
Revenue Total	\$442,000	\$444,400
Expenditure Total	\$442,000	\$444,400

HIGHLIGHTS

- Champaign County property taxes make up 22% of program funding.
- Grant funding continues to remain the largest component of the total budget.
- The value of volunteer hours in FY2023 is estimated to be \$291,425.

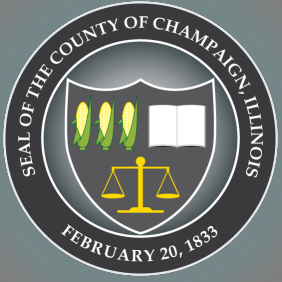


Veterans Assistant Commission
David Murphy
FTE 127

Fund 1080 - 127	FY2023 Budget	FY2024 Budget
Revenue Total	\$0	\$0
Expenditure Total	\$119,855	\$258,000

HIGHLIGHTS

- Requesting Administrative Assistant to maintain office files, answer calls, set appointments, process financial assistance packets and other office duties as necessary. (approx. \$50,000)
- Hourly rate of pay for Superintendent increased from \$24.02 to \$25.52 then to \$27.02 once Superintendent is accredited as a VSO. (approx. \$6,000)
- Increase financial assistance budget from \$80,000 per year to \$120,000 per year. (\$40,000)
- Add work cell phone for Superintendent for communications during outreach in the community. (approx. \$1000)
- Increase work hours to 37.5 a week. (approx. \$11,000)

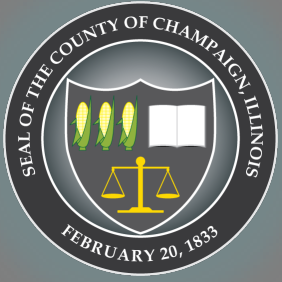


Planning and Zoning
Director John Hall
FTE 8

Fund 1080 - 077	FY2023 Budget	FY2024 Budget
Revenue Total	\$225,467	\$235,534
Expenditure Total	\$531,597	\$554,518

HIGHLIGHTS

- The large solar farm near Sidney is expected the first quarter of FY2024 and that explains the large increase in Revenue in FY2024.
- The increase in Charges for Services in FY2023 was due to the large number of large Solar Array Zoning Cases. The increase in Permit Fees for FY2023 was also due to permits for large Solar Arrays.
- The Department is still recruiting a second Zoning Officer and a Planner.

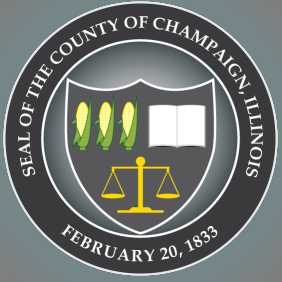


Solid Waste Management
Director John Hall
FTE 0

Fund 2676	FY2023 Budget	FY2024 Budget
Revenue Total	\$34,575	\$30,239
Expenditure Total	\$39,839	\$39,839
Fund Balance	\$17,731	\$8,131

HIGHLIGHTS

- The Revenues to Expenditure deficit is the County's contribution to Residential Electronic Collection Events and the Household Hazardous Waste 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 FY2025.
- A \$10,000 ARPA contribution was included in the FY2023 Budget



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

Fund 1080	FY2023 Budget	FY2024 Budget
Revenue Total	\$0	\$0
Expenditure Total	\$161,897	\$162,705

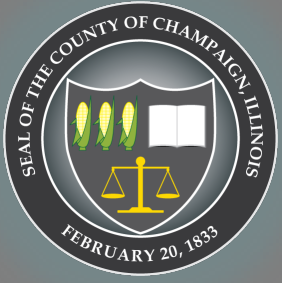
HIGHLIGHTS

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

Performance Indicators Indicator

	2022 Actual	2023 Projected	2024 Budget
Homestead Exemptions	45,536	46,000	46,000
Certificates of Error	700	800	800
Omitted Properties	23	30	30
Assessment Complaints	330	1,000	1,000
Board of Review Actions	330	500	500
Abatements for Destruction	36	25	25
Non-Homestead Exemption Applications	49	100	100
Property Tax Appeal Board Appeals	19	20	20
Assessment Books Certified to County Clerk	2/23/23	2/1/24	2/1/25

The Champaign County Board of Review has prevailed at each Property Tax Appeal Board hearing adjudicated.

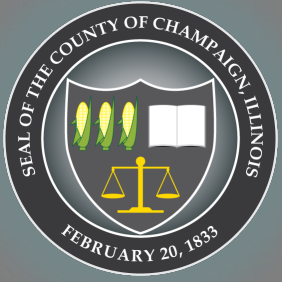


Supervisor of Assessments
Paula Bates
FTE 7

Fund 1080 - 025	FY2023 Budget	FY2024 Budget
Revenue Total	\$47,588	\$50,368
Expenditure Total	\$429,863	\$417,933

HIGHLIGHTS

- \$4,731,270 Assessed Value returned to tax rolls via TrueRoll exemption project.
- New Construction for 2023 is \$64,328,470
- Budget for legal notices is based on an estimated 25,000 publications.
- 50% of the Supervisor of Assessments salary is reimbursed by the state.

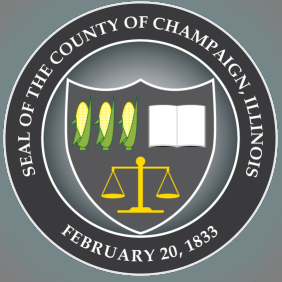


Auditor
George Danos
FTE 6

Fund 1080	FY2023 Budget	FY2024 Budget
Revenue Total	\$126,500	\$126,500
Expenditure Total	\$445,381	\$464,301

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.
- The County Auditor's Office had historically contracted with a local bank to facilitate electronic payment of some bills, resulting in a rebate to the County treasury. However, this arrangement has become obsolete under the new ERP system and ended early in 2022. In FY2023, funding for Positive Pay and monthly bank fees were moved to the Auditor's budget since that department has been recording the fees. Chargebacks and NSFs continue to be posted and cleared through the Treasurer's budget.

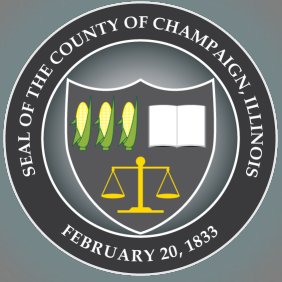


Treasurer/Collector
Cassandra Johnson
FTE 5

Fund 1080 - 026	FY2023 Budget	FY2024 Budget
Revenue Total	\$521,200	\$661,200
Expenditure Total	\$371,071	\$384,009

HIGHLIGHTS

- Professional services continue to be paid for General Fund due to fund depletion of Special Fund 2619 in 2019.
- Penalty revenue increased due to delay in automated notification implementation.
- Requesting one additional FTE; tentative for September job evaluation

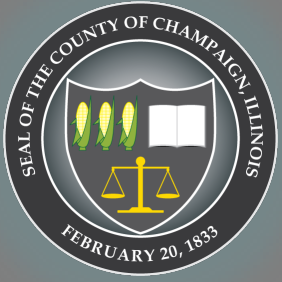


Treasurer/Collector
Cassandra Johnson
FTE 5

HIGHLIGHTS

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

Fund 2610	FY2023 Budget	FY2024 Budget
Revenue Total	\$7,000	\$8,000
Transfer Total (to GC)	\$7,000	\$8,000
Fund Balance	\$377,714	\$377,714

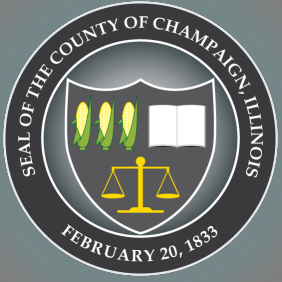


Treasurer/Collector
Cassandra Johnson
FTE 5

Fund 2619	FY2023 Budget	FY2024 Budget
Revenue Total	\$17,400	\$17,200
Expenditure Total	\$17,157	\$17,171
Fund Balance	\$12,223	\$12,252

HIGHLIGHTS

- Depleted in 2019 with current services being paid from the General Fund.
- Limited revenue decreased by cost of part-time staff needed for tax season.

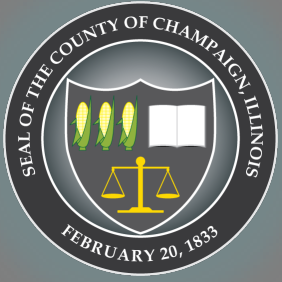


Treasurer/Collector
Cassandra Johnson
FTE 5

Fund 2627	FY2023 Budget	FY2024 Budget
Revenue Total	\$57,000	\$57,000
Transfer Total (to GC)	\$57,000	\$57,000
Fund Balance	\$150,243	\$150,243

HIGHLIGHTS

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

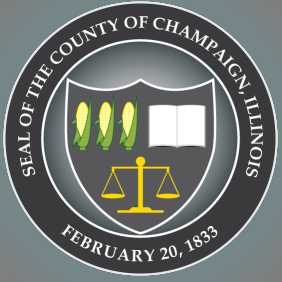


Treasurer/Collector
Cassandra Johnson
FTE 5

Fund 2609	FY2023 Budget	FY2024 Budget
Revenue Total	\$0	\$4,500
Expenditure Total	\$0	\$207,000
Fund Balance	\$431,720	\$229,220

HIGHLIGHTS

- Newly created to pay judgements related to tax indemnity.
- Projected totals may increase dependent upon court decisions.
- Fund balance over \$1M mandates transfer of excess to General Fund.

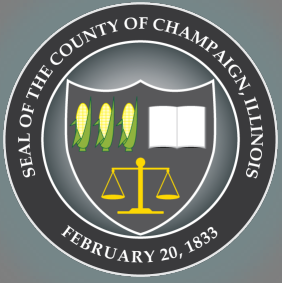


County Clerk & Recorder
Aaron Ammons
FTE 19

Fund 1080 - 022 Clerk	FY2023 Budget	FY2024 Budget
Revenue Total	\$502,435	\$502,435
Expenditure Total	\$1,529,021	\$1,562,386

HIGHLIGHTS

- FY 2024 the office will have 2 elections: a primary and general elections. Our FY 2024 budget reflects the costs of compliance with state mandates for election administration and compliance. For the 2024 General Election, there is a possibility that County Clerk's may be able to mail ballots to all voters. If this change occurs, we believe we have most of the funding in our budget to make this work, but we may require a budget amendment at the end of FY 2024.
- The County Clerk's office is looking ahead to digitization of records in the Clerk and Recorders office to create revenue streams, while protecting archived documents. The digitization project is almost complete and Fidar's program for Vital Records, APEX will be implemented this October.

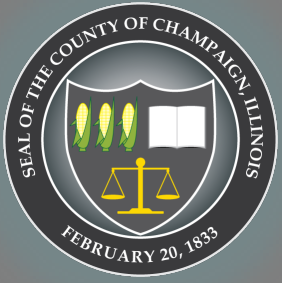


County Clerk & Recorder
Aaron Ammons
FTE 19

Fund 1080 – 022 Clerk	FY2023 Budget	FY2024 Budget
Revenue Total	\$502,435	\$502,435
Expenditure Total	\$1,529,021	\$1,562,386

HIGHLIGHTS

- This project was paid for by ARPA funding.
- In FY 2023 we have a resolution before the Board in September to allow the office to collect a \$3.00 flat fee for notary services. This will hopefully offset some of the revenue the office lost once the Secretary of State took over notary commissions.
- For FY 2024 we are asking the Board for additional funding for the capital equipment line for a high speed scanner. County Board's commitment of \$835,675 for election equipment was completed with the \$42,535 budgeted in FY2023. The request for the high-speed scanner would be to retain the \$42,535 and add an additional \$50,000.

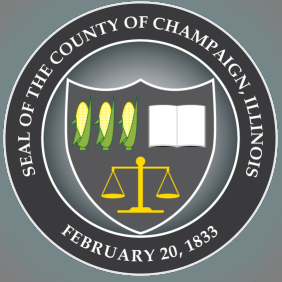


County Clerk & Recorder
Aaron Ammons
FTE 19

Fund 2611 - 022 Clerk Surcharge	FY2023 Budget	FY2024 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 goal is \$0, as this is strictly a pass-through fund.
- This fund is a zero-sum fund to account for the payments to the state for certificate surcharges.

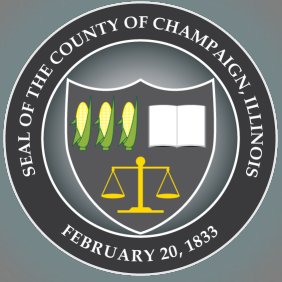


County Clerk & Recorder
Aaron Ammons
FTE 19

Fund 2628 - 022 Clerk Election Grant	FY2023 Budget	FY2024 Budget
Revenue Total	\$230,607	\$214,677
Expenditure Total	\$230,607	\$214,677
Fund Balance	\$49,331	\$49,331

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, grant awards total \$214,677. The IVRS Grant (state) totals \$184,677 plus \$30,000 from the PPA/ADA Grant (federal).
- Anticipated reimbursements will be for voter registration program annual licensing, postage and printing for voter registration cards, temp staff, wifi connections at polling places for early voting and Election Day.

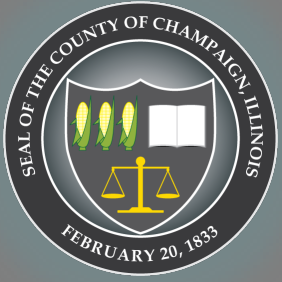


County Clerk & Recorder
Aaron Ammons
FTE 19

Fund 2628 - 022 Clerk Election Grant	FY2023 Budget	FY2024 Budget
Revenue Total	\$230,607	\$214,677
Expenditure Total	\$230,607	\$214,677
Fund Balance	\$49,331	\$49,331

HIGHLIGHTS

- Delayed reimbursements from previous years will be received by the end of FY 2023.
- As a reminder, the grants are on a different fiscal cycle than the County. Grant cycle for SBOE grants are from July 1-June 30 and cross two fiscal years.

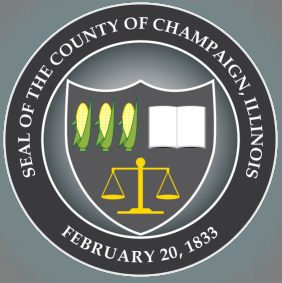


County Clerk & Recorder
Aaron Ammons
FTE 19

Fund 2670 - 022 Clerk Automation	FY2023 Budget	FY2024 Budget
Revenue Total	\$37,700	\$37,900
Expenditure Total	\$30,200	\$41,465
Fund Balance	\$42,862	\$39,297

HIGHLIGHTS

- The Automation Fund will again 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 Corporate Fund office operations and personnel.

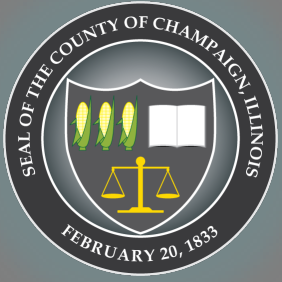


County Clerk & Recorder
Aaron Ammons
FTE 19

Fund 1080 - 023 Recorder	FY2023 Budget	FY2024 Budget
Revenue Total	\$1,325,000	\$1,260,000
Expenditure Total	\$189,633	\$201,480

HIGHLIGHTS

- While the year has also seen a decent housing boom, things have slowed down for recording of deeds documents. In FY 2023, legislators in the General Assembly increased the RHSP fee which in turn increased recording fees by \$9. Unfortunately, Champaign County will not see an increase in revenue due to the structure of this program. Clerk Ammons is actively involved in helping create an oversight committee and ensuring the program is more equitable. Right now the majority of the monies collected go to Chicago area Counties.

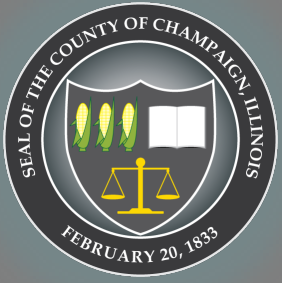


County Clerk & Recorder
Aaron Ammons
FTE 19

Fund 1080 - 023 Recorder	FY2023 Budget	FY2024 Budget
Revenue Total	\$1,325,000	\$1,260,000
Expenditure Total	\$189,633	\$201,480

HIGHLIGHTS

- We are pleased to announce that we have interns back at the Clerk and Recorder's office. One of the first initiatives they are working on in the Recorder's office is the Restrictive Covenant Project. This means they will be looking through recorder subdivision plats and archives to see where we can amend the language to the restrictive covenants. In the coming months, we will be providing updates and forming an advisory committee on these efforts.

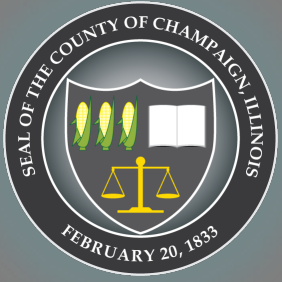


County Clerk & Recorder
Aaron Ammons
FTE 19

Fund 2614 - 023 Recorder Automation	FY2023 Budget	FY2024 Budget
Revenue Total	\$181,000	\$181,000
Expenditure Total	\$210,031	\$174,480
Fund Balance	\$560,616	\$556,776

HIGHLIGHTS

- The Automation Fund makes possible various new software products that improve our efficiency and accuracy.
- In FY 2023 we changed to automated billing for Laredo subscribers, which made the process of paying for the subscription more streamlined. This has also increased our revenue we are receiving from Laredo and Monarch subscribers.

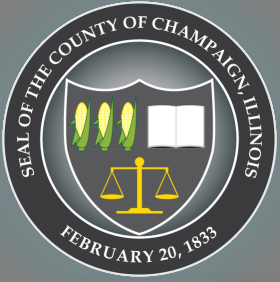


Information Technology
M.C. Neal
FTE 13

Fund 1080	FY2023 Budget	FY2024 Budget
Revenue Total	\$50,400	\$50,400
Expenditure Total	\$1,353,124	\$1,357,348

HIGHLIGHTS

- Phasing out hourly position supporting AS400 functions
- Procuring a new AS400 system (reasonably, the last one to be purchased)
- IT will begin covering expenses related to Duo two-factor (previously paid by ARPA)
- Countywide cybersecurity risk/vulnerability assessment
- Replacement of network access storage infrastructure
- Implementation of cloud backup to improve disaster recovery measures
- Implementation of email archival system



Physical Plant
Name of Official
FTE 23.5

Fund 1080 – 071	FY2023 Budget	FY2024 Budget
Revenue Total	\$883,084	\$1,050,000
Expenditure Total	\$4,497,755	\$4,919,125

HIGHLIGHTS

- Expenditure increases for FY2024 - \$421,370.00
 - One-time increase of \$250,000.00 for moving expenses from Brookens to Bennett Administrative Center
 - FY2024 wage increases for 23.5 FTE's
 - Utility rate increase and the addition of the Bennet Administrative Center in mid to late 2024
 - Increased costs for maintenance supplies
- Revenue increase for FY2024 - \$166,916
 - Undervalued rental increases, utility cost reimbursements and custodian reimbursements for FY2023

Main Challenge

Changes in revenue without replacement funds

- **CTAA** – Reduction in criminal fines and fees to county departments.
- **Unpaid traffic tickets** no longer result in driver's license suspension, meaning decline in traffic ticket payment and revenue.
- **SAFE-T Act** – Bonds will no longer be required as of September 18, 2023. Due to detention hearings which replace bonds, estimating a 50% increase in number of appeals.
- **Supreme Court Rule 404** – Assessments will be automatically waived for criminal defendants represented by the Public Defender.

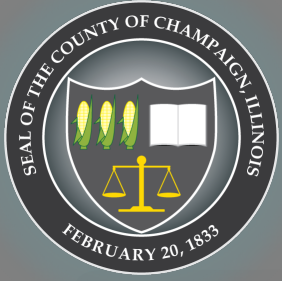
Fund Changes

- Consolidation of expenses and revenues of Op/Admin, Document Storage, Child Support Enforcement, Child Support, and the Circuit Clerk General Fund to streamline budgeting, to make more of the revenues available for Circuit Clerk General Fund personnel costs, and to more clearly ensure that revenues follow expenses.
- JEC request in accordance with Gallagher's recommendation to achieve job equity among county offices and address the need to retain office personnel who are going to other similar county jobs for additional pay.
- Implement an Admin Services recommendation to move JANO costs to the public safety fund so automation can better serve a Capital Asset Replacement Fund for equipment for the Circuit Clerk and the Circuit Court.

Supplemental Funding Sources

From May 2021 to July 2023 the Circuit Clerk's office and the Circuit Court applied for and received AOIC grants and Champaign County ARPA funds, as well as utilizing funds from the Circuit Clerk op/admin fund, totaling \$434,783 to do the following:

- Computers, laptops, monitors, keyboards, mice, docking stations, for the Judges, Courtrooms, File Viewing Room, Self Help Desk, Circuit Court staff, and Circuit Clerk staff
- A/V equipment and printers for all Courtrooms
- 3 High capacity scanners for processing court documents
- DVD for security cameras monitoring the Circuit Clerk service window
- WiFi infrastructure in the Courthouse
- Circuit Clerk office partitions, carpets, desks, chairs, bookshelves, storage
- Expungement grant to revamp process
- 2 courthouse self service kiosks

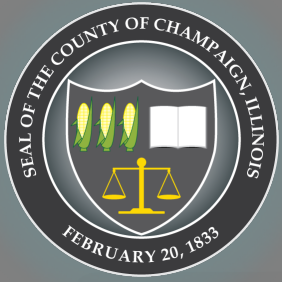


Administrative Services
County Executive Steve Summers
FTE 9

Fund 1080 - 016	FY2023 Budget	FY2024 Budget
Revenue Total	\$27,217	\$21,816
Expenditure Total	\$982,660	\$1,053,116

HIGHLIGHTS

- The largest non-personnel expenditure is for county-wide postage and mail-sort services.
- The recently vacated Executive Assistant position is being transitioned to the HR Generalist position, therefore we're only requesting \$12,000 for the position.



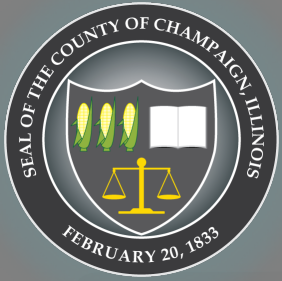
County Board

FTE 0

Fund 1080 – 010	FY2023 Budget	FY2024 Budget
Revenue Total	\$427,300	\$364,100
Expenditure Total	\$273,285	\$277,935

HIGHLIGHTS

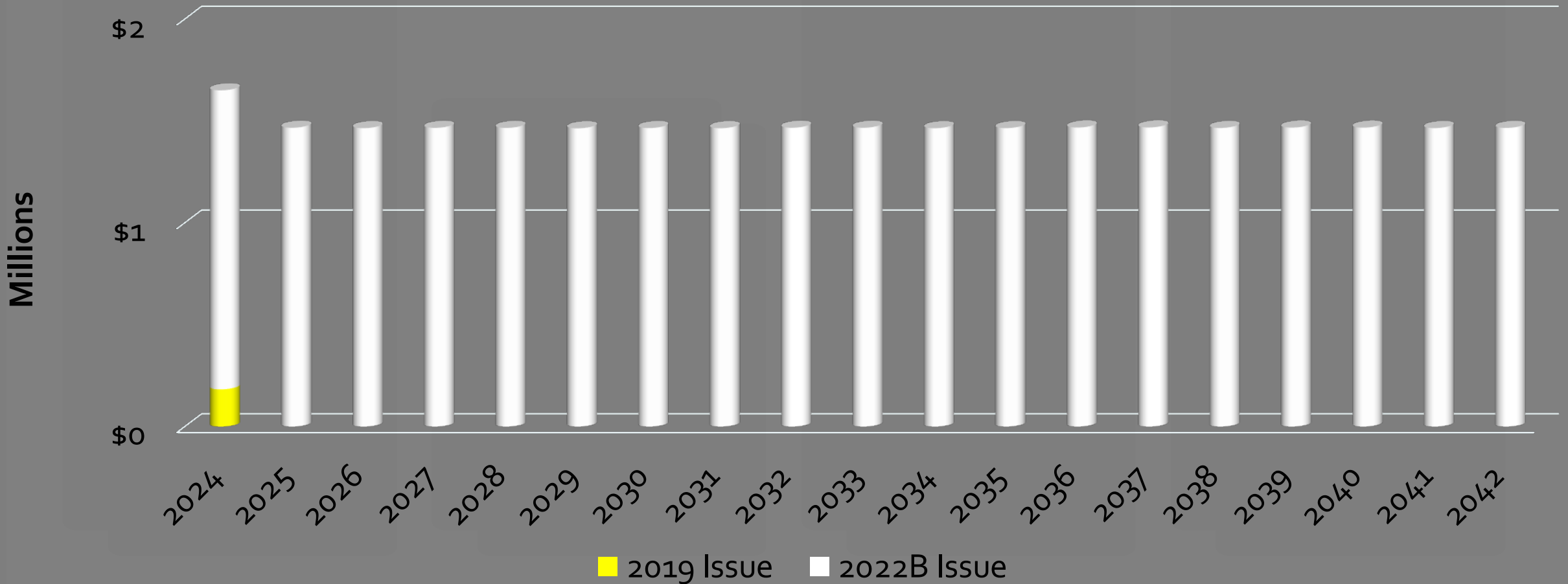
- Revenues consist of cable franchise and cable/video services provider fees and MEA civic contribution fees.
- County Board Chair salary, County Board per diems and mileage, and memberships are paid from this budget.
- Funding for the former County Administrator position has been appropriated for board initiatives. At present the allocation is \$85,000 in personnel and \$45,000 in non-personnel. The Grant Coordinator position is a request from the Board. The position needs to be officially made and the funding proposal for FY24 is capped at \$35,000.

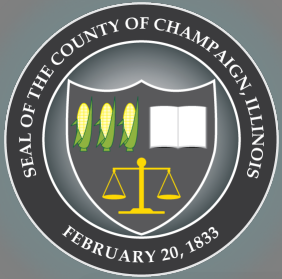


General Fund Debt Service

FTE 0

Fund 1080 – 013	FY2023 Budget	FY2024 Budget
Revenue Total	\$1,578,901	\$1,467,700
Expenditure Total	\$1,578,901	\$1,467,700





General County
FTE 0

Fund 1080 – 075	FY2023 Budget	FY2024 Budget
Revenue Total	\$34,219,427	\$35,875,280

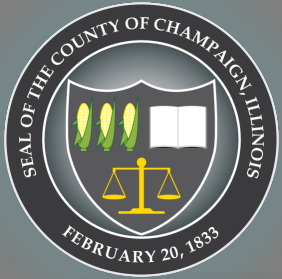
REVENUE HIGHLIGHTS

- Property taxes and state-shared revenues are the County’s main sources of General Fund revenues and are predominantly budgeted in this department.
- Inflationary growth allowed under PTELL is capped at 5% for FY2024.

Taxes Paid	CPI used for PTELL
2024	5%
2023	5%
2022	1.4%
2021	2.3%
2020	1.9%

Taxes Paid	CPI used for PTELL
2019	2.1%
2018	2.1%
2017	0.7%
2016	0.8%
2015	1.5%

Taxes Paid	CPI used for PTELL
2014	1.7%
2013	3.0%
2012	1.5%
2011	2.7%
2010	0.1%

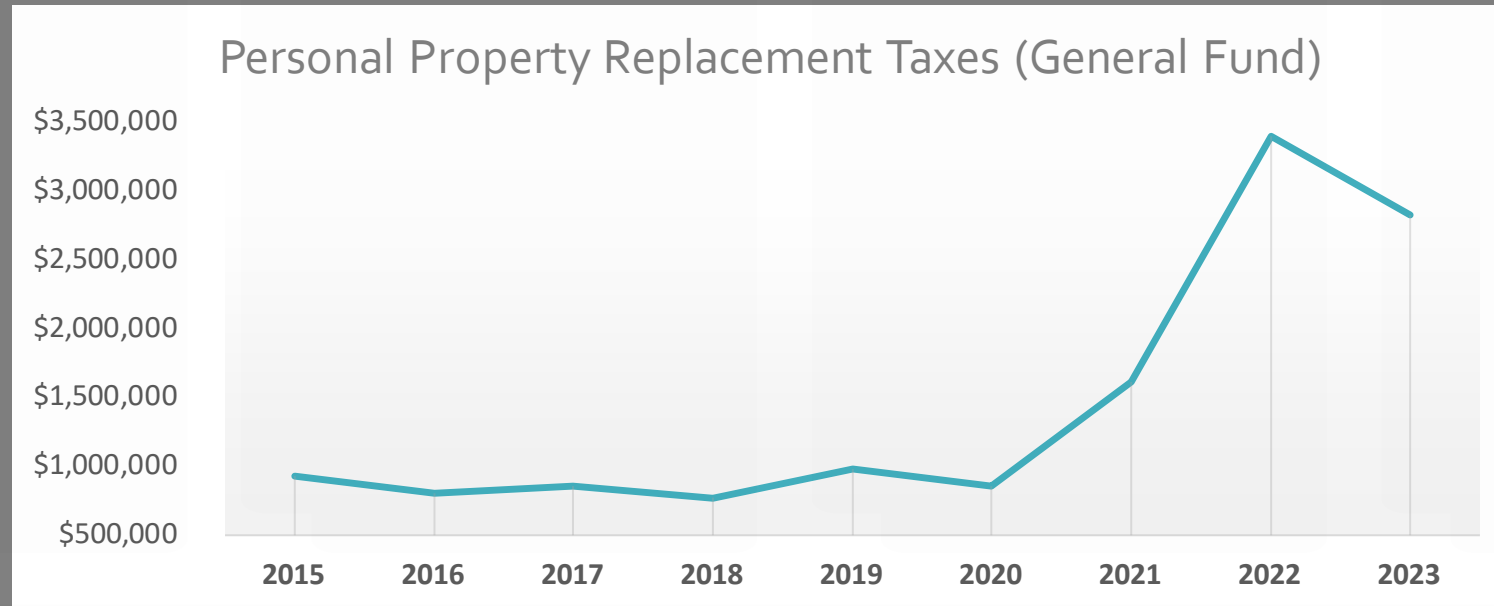


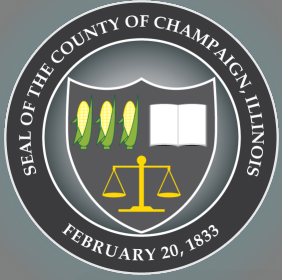
General County
FTE 0

Fund 1080 – 075	FY2023 Budget	FY2024 Budget
Revenue Total	\$34,219,427	\$35,875,280

REVENUE HIGHLIGHTS

- Sales tax revenues are budgeted based on historical averages.
- Income tax and PPRT taxes are unpredictable due to IDOR accounting issues that were recently disclosed.



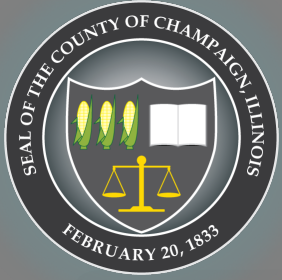


General County
FTE 0

Fund 1080 – 075	FY2023 Budget	FY2024 Budget
Expenditure Total	\$6,190,448	\$5,571,686

EXPENDITURE HIGHLIGHTS

- County portion of health insurance for General Fund employees is the largest expense in this budget.
- Transfer out is to CARF and Highway.
- Opioid funds are appropriated in FY2024.



American Rescue Plan Act (ARPA) FTE 0

Fund 2840	FY2023 Budget	FY2024 Budget
Revenue Total	\$120,000	\$100,000
Expenditure Total	\$22,126,982	\$25,834,774
Fund Balance	\$25,965,033	\$230,259

HIGHLIGHTS

- Many projects will carryover to FY2024 with the exact amount of spending in FY2023 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.