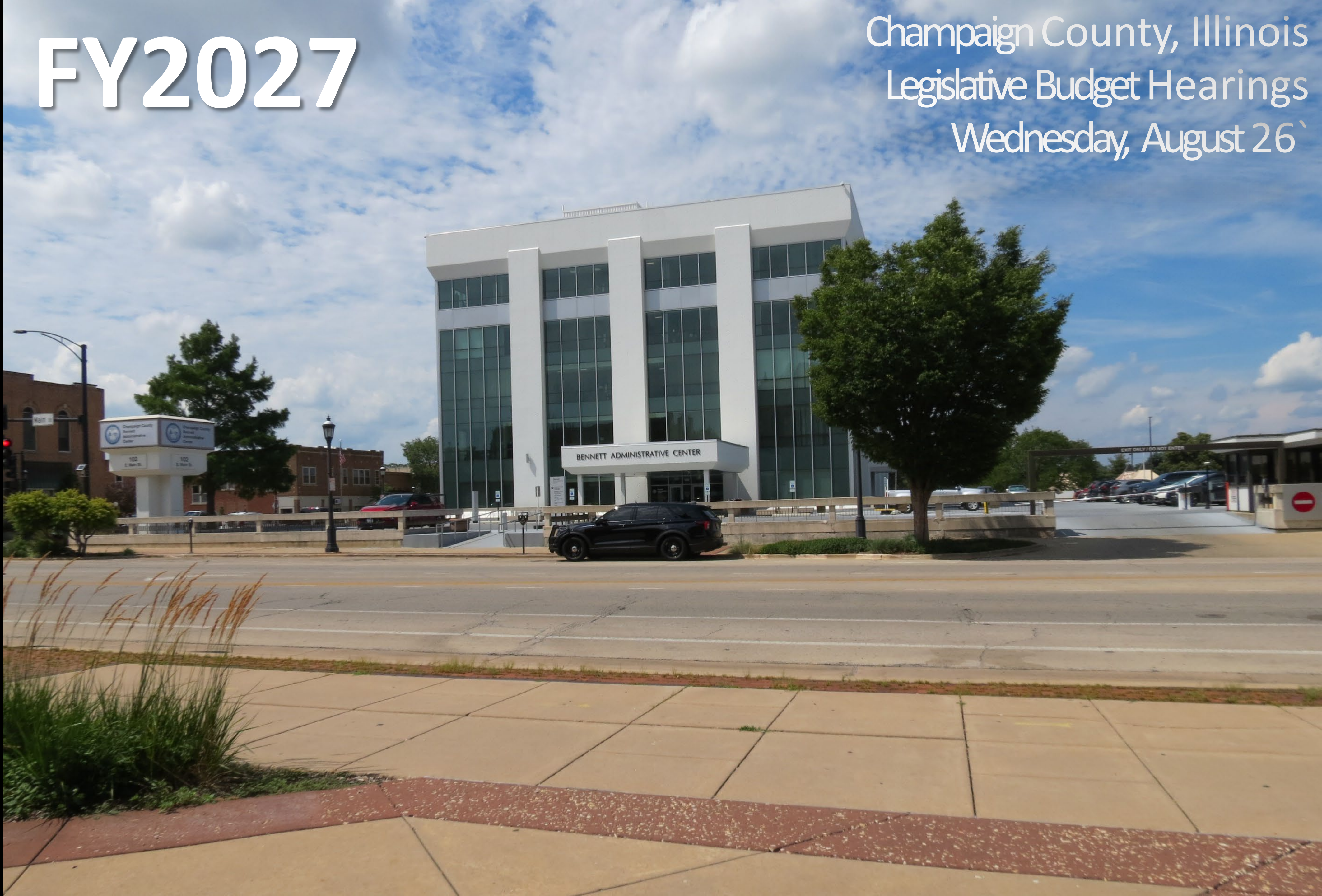
FY2027

Champaign County, Illinois
Legislative Budget Hearings
Wednesday, August 26`



Regional Office of Education
Superintendent Jon Kelly
FTE 3.25 (non-County)

Fund 1080-124	FY2026 Budget	FY2027 Budget
Revenue Total	$0	$0
Expenditure Total	$259,856	$260,333

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 $2 million each month from the County School Facility Sales Tax to 24 districts.

Extension Education
Ginger Boas
FTE 35

Fund 1080-017	FY2026 Budget	FY2027 Budget
Revenue Total	$459,800	$459,800
Expenditure Total	$457,400	$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 Commission
Cheryl Walker
FTE 1

Fund 1080	FY2026 Budget	FY2027 Budget
Revenue Total	$0	$0
Expenditure Total	$214,430	$194,030

HIGHLIGHTS

- Provide Financial Assistance to Veterans for rent/housing, utilizes or emergency financial assistance
- Veteran Services & Advocacy – VA claims assistance; advocacy, information & referral; discharge document assistance; and other veteran service needs
- FY26 Performance Expectations
  - 525 veterans receiving financial assistance
  - 2,000 telephone assistance contacts
  - 98% of veterans requesting financial assistance served
  - County strategic alignment: safe, just & health community

Veterans Assistance Commission
Cheryl Walker
FTE 1

HIGHLIGHTS

- FY27 Highlights
  - Increase Superintendent hours from 32 hours/4days to 37.5 hours/5 days
  - Expand service availability
  - Increase in funds for additional financial services to veterans
  - Maintaining continuity and day-to-day operations of the office
  - Carrying the accreditation and the office’s federal/statutory obligations
  - Providing veteran-facing service while also managing claims, calls, outreach, training, records and office requirements

Planning and Zoning
John Hall, Director
FTE 8

Fund 1080-077	FY2026 Budget	FY2027 Budget
Revenue Total	$82,728	$86,582
Expenditure Total	$520,353	$519,817

HIGHLIGHTS

- 2026 Permit fees are projected to be 10.9% more than budgeted
- 2026 Zoning Case fees are projected to be 56% less than budgeted due to a decline in solar farm permits
- The number of complaints in 2026 are projected to be 2.2 times as many as were anticipated but resolved complaints and violations are projected to be 2.4 times as many as were budgeted and the backlog of open complaints should be reduced by 42%.

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

Fund 2676-011	FY2026 Budget	FY2027 Budget
Revenue Total	$32,834	$36,400
Expenditure Total	$40,839	$39,977
Fund Balance	$4,720	$1,143

HIGHLIGHTS

- The Revenues to Expenditures deficit is Champaign County's contribution to Residential Electronic Collection (REC) Events (two per year) and Household Hazardous Waste (HHE) Collection Events (one per year).
- The fee for Waste Hauler Licenses was increased for FY2025 to the maximum allowed fee of $50 per license.

Board of Review
John Bergee, Chris Diana, vacancy
FTE 3

Fund 1080-021	FY2026 Budget	FY2027 Budget
Revenue Total	$0	$0
Expenditure Total	$173,887	$173,508

HIGHLIGHTS

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

Supervisor of Assessments
Paula Bates
FTE 7

Fund 1080-025	FY2026 Budget	FY2027 Budget
Revenue Total	$54,160	$54,160
Expenditure Total	$449,850	$450,977

HIGHLIGHTS

- New Construction for 2026 is &88,811,690 (Baywa and other solar projects $13,295,270 and Clark Lindsey Addition $16,941,860)
- Budget for legal notices is based on an estimated 33,128 publications.
- 50% of the Supervisor of Assessments salary is reimbursed by the state.

Office of the County Auditor (OCA)
George Danos
FTE 1

Fund 1080	FY2026 Budget	FY2027 Budget
Revenue Total	$6,500	$6,500
Expenditure Total	$108,554	$108,406

HIGHLIGHTS

The 2% decrease in commodities expenditure results in a $147 savings.

This decrease is nominally offset by a below-inflation salary raise of 1%.

The real price of the Board's reorganization of the OCA and its duties is the increase in the amount paid to the external auditor. CLA was paid $166,000 for the 2023 Annual *Comprehensive* Financial Report (ACFR) under a fully staffed OCA but was paid $349,000 for the 2024 Annual Financial Report (a mere AFR) undertaken by CC Finance.

The Δ is $183,000.

Treasurer's Office
Byron Clark
FTE 7

Fund 1080-026	FY2026 Budget	FY2027 Budget
Revenue Total	$821,200	$821,200
Expenditure Total	$488,922	$488,122

HIGHLIGHTS

- The Champaign County Treasurer/Collector's Office continues to operate efficiently and effectively while carrying out its dual statutory responsibilities as both County Treasurer and County Collector. These responsibilities include the prudent management and investment of County funds, processing county disbursements, preparing and collecting property taxes, distributing tax revenues to more than 500 taxing districts, and administering the annual tax sale. Over the past year, the office has remained committed to strengthening internal operations, maintaining strong financial controls, and providing timely, responsive customer service to taxpayers, governmental entities, and County departments. Through careful management of personnel and resources, the office has successfully maintained statutory compliance, met operational deadlines, and continued to improve organizational efficiency. The County Board's prior authorization of an additional full-time position has provided the office with the opportunity to build a more sustainable operational structure. We are currently in the process of hiring a full-time Account Clerk, which will bring the office to full staffing. Filling this position will further enhance continuity of operations, improve workload distribution, strengthen internal controls through appropriate segregation of duties, and increase our ability to provide consistent service during peak tax collection periods. As we reach full staffing, our focus will shift from organizational stabilization to continuous improvement. We will continue evaluating processes for greater efficiency, leveraging technology where appropriate, strengthening cross-training among staff, and ensuring uninterrupted service to the public while safeguarding County assets. We appreciate the County Board's continued support and remain committed to providing professional, transparent, and accountable financial stewardship on behalf of the citizens of Champaign County.

Treasurer's Office
Byron Clark
FTE 0

Fund 2610	FY2026 Budget	FY2027 Budget
Revenue Total	$4,000	$4,000
Expenditure Total	$12,000	$12,000
Fund Balance	$381,332	$304,463

HIGHLIGHTS

- The Working Cash Fund was established by statute (55 ILCS 5/6-29004). It provides real estate tax supported county funds a borrowing opportunity under a specific statutory conditions.

Treasurer's Office
Byron Clark
FTE 0

Fund 2619	FY2026 Budget	FY2027 Budget
Revenue Total	$10,300	$21,000
Expenditure Total	$5,500	$5,000
Fund Balance	$67,796	$83,796

HIGHLIGHTS

- The Tax Sale Automation Fund was established by statute (35ILCS 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 sale item.

Treasurer's Office
Byron Clark
FTE 0

Fund 2627	FY2026 Budget	FY2027 Budget
Revenue Total	$0	$0
Expenditure Total	$0	$67,000
Fund Balance	$112,556	$45,556

HIGHLIGHTS

- The Property Tax Interest Fee Fund was established by statute (35ILCS 200/21-330) to allow for interest to be paid pursuant to a court ordered refund of a tax sale item sold in error. The law allows for any accumulated funds above $100,000 to be deposited into the General Corporate Fund annually.

Treasurer's Office
Byron Clark
FTE 0

Fund 2609	FY2026 Budget	FY2027 Budget
Revenue Total	$58,000	$34,500
Expenditure Total	$30,000	$450,000
Fund Balance	$611,530	$196,030

HIGHLIGHTS

- The fund was established in 2022 in order to better track the collection and availability of restricted tax indemnity funds held by the Treasurer. All proceeding/future litigation shall be disbursed from the fund with exposure limited to the available cash balance.

- Any collections of the indemnity fee will be reported under this fund. Under 35 ILCS 200/21-300(a), should the future cash balance retained in the indemnity fund exceed $1,000,000, a transfer of the excess funding will be made from the "Tax Indemnity Fund" to General Corp at which point the transferred funds will become unrestricted for County use.

Champaign County Clerk
Aaron Ammons
FTE 15.5

Fund 1080-022	FY2026 Budget	FY2027 Budget
Revenue Total	$474,600	$474,600
Expenditure Total	$1,601,254	$1,589,211

HIGHLIGHTS

In FY 2026, the Clerk's office continued investing in digitization for the Recording division. This digitization preserves archival documents while making them publicly accessible.

In FY 2026, The Clerk's office completed property tax extension in record time. We are also continuing to work on the digitization of archives to make property tax records available to the public on our website.

In FY 2025, the Clerk's vital records division once again won the most vital records processed for the large county category.

Champaign County Clerk
Aaron Ammons
FTE 15.5

HIGHLIGHTS

In FY 2026, the Clerk’s office will administer two elections for the 2026 Midterm Cycle. The County Clerk’s office is preparing for the possibility of 2 elections in FY 2027, the Primary and General Consolidated Elections. We continue to look for ways to make elections accessible and secure. For the 2026 Midterm Elections the office anticipates voters continuing to take advantage of early voting and vote by mail. It continues to grow and outpace Election Day voting. At the time of the budget being prepared the permanent vote by mail list had over 18,000 voters signed up.

Champaign County Clerk
Aaron Ammons
FTE 15.5

Fund 2628	FY2026 Budget	FY2027 Budget
Revenue Total	$250,000	$195,000
Expenditure Total	$274,149	$192,149
Fund Balance	-$324,754	-$321,903

HIGHLIGHTS

- The Clerk’s office was able to utilize some grant funding from the State Board of Elections to offset the costs of administering elections and to make elections more accessible in the County. The grant funding that was reimbursed for FY 2026 covered the cost for the voter registration system and voter registration cards. Reimbursements were not fully allocated due to the status of the audit at the time of submission.

Champaign County Clerk
Aaron Ammons
FTE 15.5

Fund 2670	FY2026 Budget	FY2027 Budget
Revenue Total	$37,900	$37,500
Expenditure Total	$41,465	$43,825
Fund Balance	$58,816	$52,491

HIGHLIGHTS

- The County Clerk Automation fund is funded by fee surcharges, and the fund balance has been spent down over previous years to supplement General Corporate Fund office operations, software and equipment.

Champaign County Clerk/Recorder
Aaron Ammons
FTE 15.5

Fund 1080-023	FY2026 Budget	FY2027 Budget
Revenue Total	$1,239,600	$1,239,600
Expenditure Total	$204,904	$224,187

HIGHLIGHTS

In FY 2026, the Clerk's office recording division is having a steady year of transactions and recording of deeds. The Clerk's office is continuing the outreach and education about the Restrictive Covenant Project. The office has also partnered with the University of Illinois to research the impact of restrictive covenants on the community. This project continues to help gather data, mapping, and inform property owners who have restrictive covenant language associated with their property records.

In addition to expanding property fraud alerts, the Clerk's office now also has notary fraud prevention. It works similarly to the property fraud alert model. Notaries can register on the website and be alerted to any documents that are filed with that notary's information.

Champaign County Clerk/Recorder
Aaron Ammons
FTE 15.5

Fund 2614-023	FY2026 Budget	FY2027 Budget
Revenue Total	$181,000	$180,000
Expenditure Total	$344,844	$251,565
Fund Balance	$901,390	$829,825

HIGHLIGHTS

- The Recorder Automation fund helps Increase the documents recorded and filed electronically.
- Update past recorded documents to digital format, continuing until all documents back to 1975 are digitized and indexed.
- Digitize and index all county plats.
- Make the Grantor and Grantee Indexes more easily searchable by computer, to protect over usage of the original books.
- Increase number of paid users of the internet programs with Laredo and Monarch.
- Continue to enhance, through technology, the delivery of information and documents to the public.

Information Technology
M.C. Neal, Chief Info Officer
FTE 19

Fund 1080-028	FY2026 Budget	FY2027 Budget
Revenue Total	$527,400	$522,600
Expenditure Total	$1,958,858	$1,944,108

HIGHLIGHTS

- Research/evaluation for new County website
- Implementation of accessibility tools
- Implementation of AI governance policies/guidelines
- Deployment of AI risk management and oversight platforms
- Deployment of countywide document management repository platform
- Planning and execution of Brookens data center relocation

Facilities Department
Steve Summer, County Executive
FTE 25.5

Fund 1080-071	FY2026 Budget	FY2027 Budget
Revenue Total	$845,142	$845,142
Expenditure Total	$6,467,264	$6,581,285

HIGHLIGHTS

- Replaced roof on Pope Jail
- Replaced windows and added a security fence to JDC
- Replaced outdated building automation system at the Courthouse, will result in energy savings
- Updated door access system at the Courthouse
- Using funds from geothermal tax rebate, installing solar arrays for Pope and JDC, significant energy savings
- Beginning to replace grass on County property with native plants, reduce maintenance costs
- Beginning construction on additional courtroom at no new cost to County
- Transitioned to new staffing structure with Maintenance Manager, Custodial & Grounds Manager, and Project Manager
- Two long term maintenance employees retired this year, nearly 60 years with the County between them

Administrative Services
County Executive Steve Summers
FTE 15

Fund 1080-016	FY2026 Budget	FY2027 Budget
Revenue Total	$141,816	$145,628
Expenditure Total	$1,464,020	$1,380,860

HIGHLIGHTS

- The largest non-personnel expenditure is for county-wide postage and mail-sort services.
- Development of the HR division has been very beneficial to the County, and we continue to hear from employees and supervisors for assistance.
- Transition of accounts payable to the Executive's Office went smoothly, invoices are being paid on time, and monthly reporting is accurate and timely
- The FY24 audit was completed, after extensive record correction. The FY25 audit is underway; however, those records are also significantly flawed and requiring many hours of focused time to correct.

County Board
FTE 1

Fund 1080-010	FY2026 Budget	FY2027 Budget
Revenue Total	$364,100	$364,100
Expenditure Total	$208,358	$203,358

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 milage, 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	FY2026 Budget	FY2027 Budget
Revenue Total	$1,465,200	$1,465,200
Expenditure Total	$1,466,700	$1,466,700

HIGHLIGHTS

- Sales tax revenue is set aside to pay for the Bennett Administrative Building Bond from this budget.

General County
FTE 0

Fund 1080-075	FY2026 Budget	FY2027 Budget
Revenue Total	$39,792,196	$41,147,516
Expenditure Total	$6,347,947	$6,487,107

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.
- 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	FY2026 Budget	FY2027 Budget
Revenue Total	$20,000	$0
Expenditure Total	$10,756,931	$0
Fund Balance	$0	$0

HIGHLIGHTS

- ARPA fund wrap up in 2026