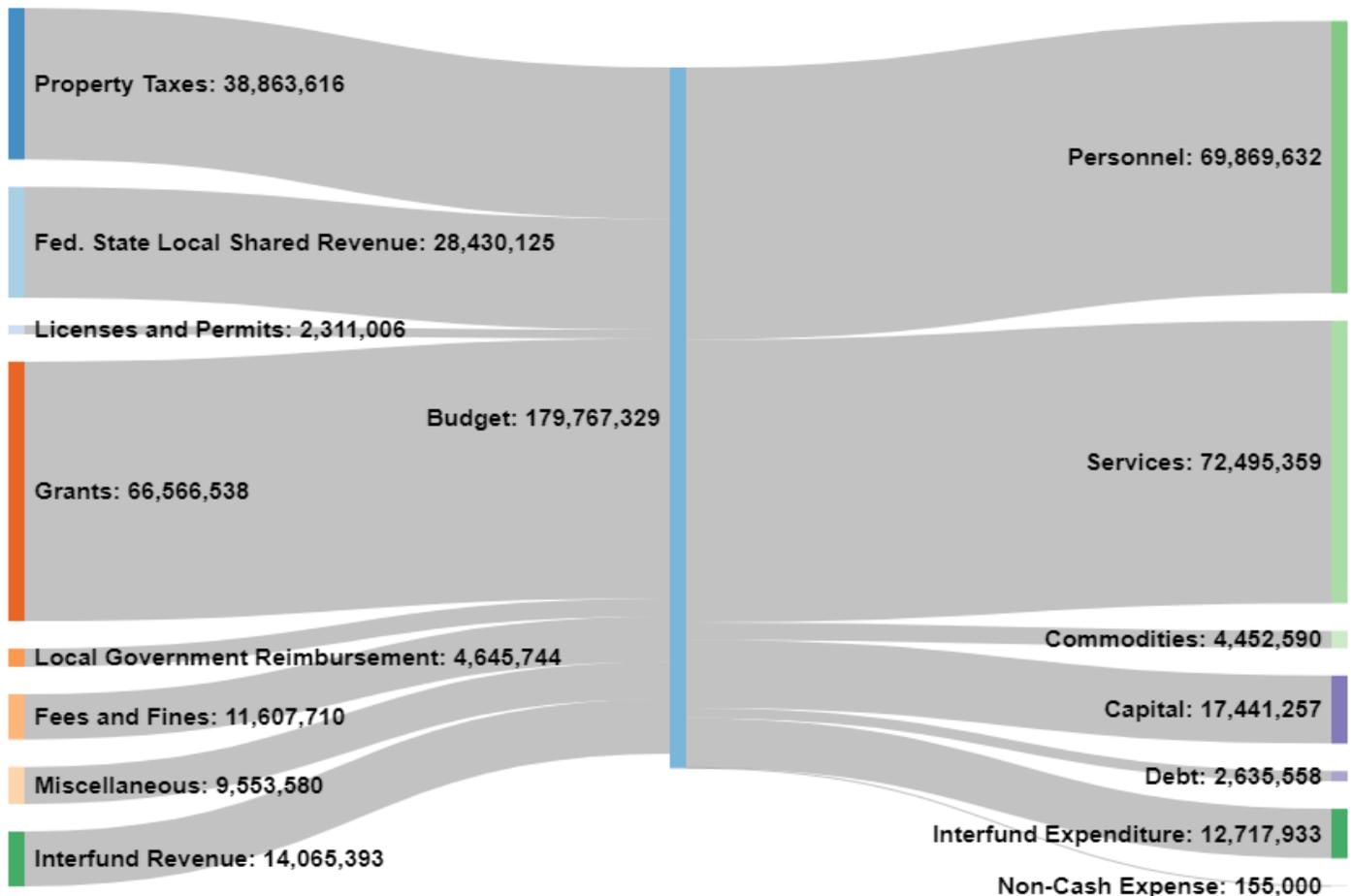




CHAMPAIGN COUNTY BUDGET IN BRIEF FISCAL YEAR 2022

Champaign County's Budget in Brief is designed to provide a global overview of the FY2022 Budget. The complete budget is available on the County's website. <http://www.co.champaign.il.us/CountyBoard/Budget.php>

FY2022 REVENUE AND EXPENDITURE BY CATEGORY



BUDGET PROCESS

The County Board adopts its budget in accordance with Illinois Compiled Statutes 55 ILCS 5/2-5009 and 55 ILCS 5/6-1001. The fiscal year is January 1-December 31. In May 2021, the County Executive provided a budget process memorandum. Department heads, elected officials and outside agencies prepared and submitted their budgets for review by the County Executive in July.

The County Board held [Legislative Budget Hearings](#) on August 23 and 24, and the FY2022 Budget was placed on file in October. During the County Board meeting of November 18, 2021, the FY2022 Annual Budget and Appropriation Ordinance was adopted along with the Annual Tax Levy Ordinance.

WHERE THE MONEY COMES FROM

Revenue by Source

Grants	\$66,566,538	37.8%
Property Taxes	\$38,863,616	22.1%
Fed. State & Local	\$28,430,125	16.1%
Interfund Revenue	\$14,065,393	8.0%
Fees & Fines	\$11,607,710	6.6%
Miscellaneous	\$9,553,580	5.4%
Local Gov. Reimb.	\$4,645,744	2.6%
Licenses & Permits	\$2,311,006	1.3%
TOTAL REVENUE	\$176,043,712	100.0%

Revenue by Fund Type (in millions)

RPC Funds	\$48.4
General Fund	\$43.9
Special Revenue	\$42.9
Highway	\$11.3
Mental Health & DD	\$10.5
Internal Service	\$10.2
Capital Projects	\$8.1
Joint Venture	\$0.7
TOTAL REVENUE	\$176.0

WHERE THE MONEY GOES

Expenditure by Classification

Services	\$72,495,359	47.0%
Personnel	\$69,869,632	32.7%
Capital	\$17,441,359	9.0%
Interfund Expenditure	\$12,717,933	6.0%
Commodities	\$4,452,590	3.3%
Debt	\$2,635,558	1.9%
Non-Cash Expenses	\$155,000	0.0%
TOTAL EXPENDITURE	179,767,329	100.0%

Expenditure by Fund Type (in millions)

General Corporate	\$47.6
Special Revenue	\$47.2
RPC Funds	\$42.2
Highway	\$11.6
Mental Health & DD Boards	\$10.9
Internal Service	\$10.5
Capital Projects	\$9.1
Joint Venture	\$0.7
TOTAL EXPENDITURE	\$179.8

FY2022 BUDGET HIGHLIGHTS

The FY2022 Budget is balanced per Champaign County's [Financial Policies](#). The \$3.7 million revenue to expenditure deficit is the result of appropriating reserve balances within individual funds for planned projects and capital expenditures.

Revenue increases \$43.4 million (32.7%) compared to the original FY2021 Budget. Growth is largely attributed to increases in federal funding for the Regional Planning Commission (RPC)

energy and rental assistance programs totaling \$14.6 million, and the second tranche of ARPA funding totaling \$20.4 million.

Expenditure increases \$42.8 million (31.3%) compared to the original FY2021 Budget and is predominantly attributed to increases in services expenditures. Increased services appropriation reflects American Rescue Plan Act (ARPA) contributions and grants for household and small business assistance, housing support, community violence interventions, immigration support, architect/engineering, broadband, stormwater, and drinking water initiatives. Additional services appropriation increases are largely for RPC program expansion for energy, rental, utility, and mortgage assistance.

Throughout 2021 the County Board held several [ARPA Study Sessions](#) to solicit input regarding priorities for spending its total \$40.7 million. More information about the County’s ARPA appropriation can be found under that section of the budget.

GENERAL FUND OVERVIEW

The General Fund is the County’s primary operating fund. The FY2022 Budget includes revenue of \$43.9 million and expenditure equal to \$47.6 million, with a \$3.75 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.

Revenue increases \$2 million (4.8%) over the original FY2021 Budget. Growth is predominantly attributed to increased state shared revenue, mostly driven by sales tax legislation known as Level the Playing Field. Expenditure increases \$5.6 million (13.4%) over the original FY2021 Budget, due to growth in personnel costs, services, and interfund transfers. Interfund expenditure increases 100.5% over the prior year due to a \$3.75 million transfer from fund balance to the Capital Asset Replacement Fund to support facility and/or technology projects.

Revenue by Source

State Shared Revenue	\$17,873,307	40.7%
Property Taxes	\$14,516,811	33.1%
Fees	\$4,339,767	9.9%
Inter-fund Revenue	\$2,033,844	4.6%
Licenses & Permits	\$1,826,906	4.2%
Miscellaneous	\$1,408,406	3.2%
Local Shared Revenue	\$1,400,686	3.2%
Grants	\$490,073	1.1%
TOTAL REVENUE	\$43,889,800	100.0%

Expenditure by Classification

Personnel	\$28,560,387	60.0%
Services	\$9,122,482	19.1%
Transfers	\$7,157,674	15.0%
Commodities	\$2,241,321	4.7%
Capital	\$370,000	0.8%
Debt	\$185,775	0.4%
TOTAL EXPENDITURE	\$47,637,639	100%

COUNTY SERVICES PROVIDED IN THE FY2022 BUDGET

WHERE THE MONEY GOES



Service Provided	Departments	Key Responsibilities
Health & Community Services	RPC Service Programs - County Health - Veterans' Assistance - Workforce Development - Head Start - Animal Control - Regional Office of Education - Extension Education - Mental Health & Developmental Disabilities	Housing assistance; healthcare; restaurant inspections; employment assistance; job training; veterans' assistance; educational programming; solid waste management; mental health and developmental disabilities program funding.
Justice & Public Safety	Circuit Clerk - Courts - Public Defender Sheriff Law Enforcement & Corrections State's Attorney - Juvenile Detention - Probation/Court Services - Coroner - EMA - CAC	Court functions (criminal, civil, juvenile, drug and family), jail functions; sheriff law enforcement patrol; death investigations and autopsies; emergency management; justice programs.
Public Works, Facilities & Transportation	Highway Funds - Physical Plant - CARF Facilities - Courts Construction	County road, bridge and highway maintenance and facilities maintenance and improvements.
Administration	County Board - County Executive - IT - Auditor, Purchasing - General County	Development and implementation of policies; budgeting; audit and accounting; IT network and software and purchasing systems.
Planning & Community Development	RPC Planning Services - Economic Development - Planning & Zoning - GIS	Transportation and regional development planning; land resource planning; sustainability; mapping services and development.
Elections, Real Estate & Records	Board of Review - County Clerk - Recorder - Treasurer - Supervisor of Assessments	Recording documents; election administration; vital records management (birth, death, marriage); tax collection and distribution.