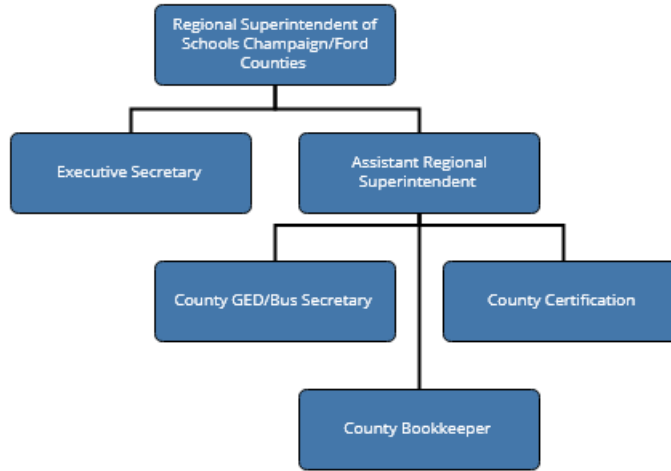


General Corporate & Related Special Revenue Funds

Regional Office of Education General Fund (1080-124)



Regional Office of Education positions: 3.25 FTE
 Funding to the Regional Office of Education (ROE) supports 3.25 full-time-equivalent positions
 Those positions are the Executive Secretary, County Secretary/HSE, County Licensure, and County Bookkeeper as shown above

MISSION STATEMENT

Advancing excellence in education by leveraging leadership, knowledge, and services across communities.

IMRF rate was 6.12% for the calendar year 24 and will increase to 7.77% for the calendar year 2025.

No increase other than salaries in the other items.

BUDGET HIGHLIGHTS

The ROE has prepared the budget following the directions provided by the County. Items of note include:

The Office of the Auditor General found ROE’s 9 financial statements, as of June 30, 2023, are fairly presented in all material aspects, and there was a finding that we have corrected already.

Insurance costs went up 14%, and the ROE took on a percentage of the increase.

The ROE continues to work to tighten our internet and email security by working with a local IT company and our Learning Technology Center.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Expenditures					
Services					
502025	Contributions & Grants	240,820	247,467	247,467	247,467
Services Total		240,820	247,467	247,467	247,467
Expenditures Total		240,820	247,467	247,467	247,467

FTE Summary

2021	2022	2023	2024	2025
3.55	3.25	3.25	3.25	3.25

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$1.17	\$1.20	\$1.20

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 - Champaign County is a high-performing, open, and transparent local government organization

To work with local school districts to implement planning strategies to maximize the services public education in response to changing demographics

To develop and implement formalized processes and procedures to strengthen and improve the ROE's infrastructure

County Board Goal 2 - Champaign County maintains high-quality public facilities and roads and provides a safe rural transportation system

To monitor and manage the use of the one-cent sales tax for Schools Facilities Projects throughout Champaign County and its school districts

DESCRIPTION

Champaign-Ford ROE 9 is one of 35 regional offices in Illinois. The ROE is required by statute to perform a variety of duties, including but not limited to health and life safety inspections of school buildings and amendment oversight; building and occupancy permits for any construction on school grounds; bus driver training; district compliance with rules and regulations; school recognition and approval; detachment and annexation hearings; High School Equivalency (HSE) testing and transcripts; and operating a Regional Safe School Program.

The ROE administers a variety of grants to provide specific programs and services to schools. The ROE partners with other organizations to address identified needs, such as basic services for homeless students. The ROE facilitates cooperative efforts among districts to provide programs and services such as an online employment listing and application process and human resource assistance more efficiently and effectively than having each district contract for these services. The ROE distributes more than \$1 million each month from the County Sales Tax for School Facilities to 24 districts.

Website:

The website was updated during the year, and we continue to post all our information on the site.

Staff Professional Development:

The leadership team went over the employee handbook (per our 4-year plan) and made any updates that were required.

Professional Development for Schools:

ROE School Works, professional development division of ROE 9 & ROE 54, continued offering instructional coaching to seven school districts. They also led groups in book studies, chat sessions and offered other resources.

Connections:

This program expanded, and we are now offering a Physician Assistant to our rural districts that do not have nurses. The PA will also be teaching introductory CNA classes. We have also started a Culinary Arts program at our Alternative School that will train students to work in local restaurants. We are currently remodeling the kitchen to make the program more successful.

Learning Technology Center:

This group continues to help districts across the state stay current with technology and its uses in education.

Partnership with CU Public Health:

We continue to work with Public Health when asked to get information out to the schools in the region.

Illinois Elevating Special Educators:

This group is off the ground and running. They have held over 200 events across the state (in person and virtual).

OBJECTIVES

To distribute the County Sales Tax for School Facilities (CSFT) by the 5th of each month without error 100% of the time.

To remove barriers that prevent homeless students from attending school regularly by responding to requests on referral forms within 48 hours 90% of the time.

To provide professional development and technical assistance to teachers and administrators to enhance their content knowledge and/ or skills to increase achievement of students in school districts in the region. 85% of participants will rate the training as excellent or good.

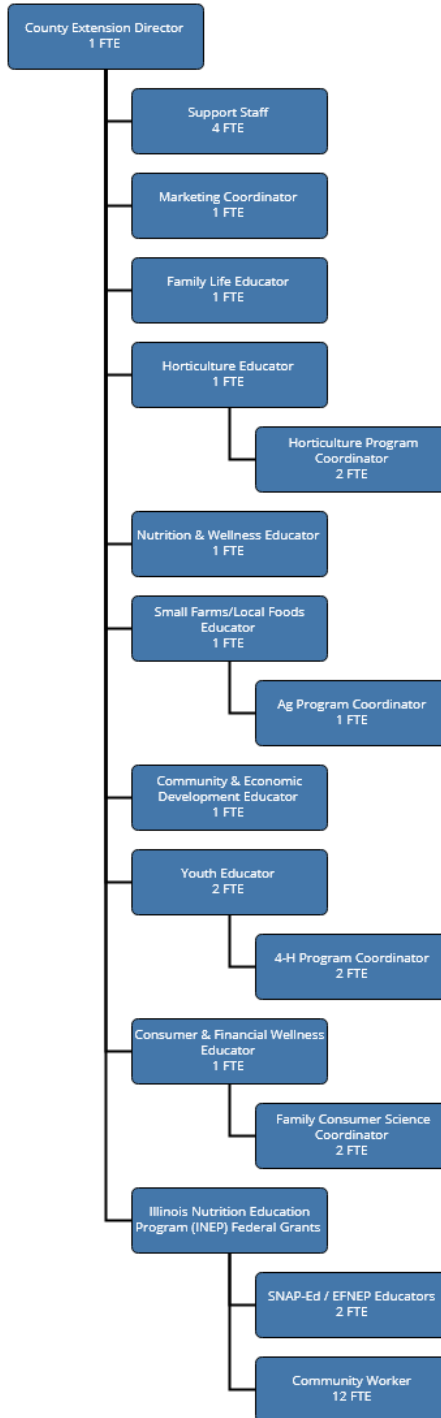
To issue G.E.D. transcripts within 48 hours of request 95% of the time.

To develop and implement formalized processes and procedures (e.g., employee handbook, policy manual, fiscal operating procedures) to strengthen and improve the ROE's infrastructure.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
(July 1 to June 30 Fiscal Year)			
Licenses registered	1,461	1,493	1,300
Public School Buildings Inspected	64	64	64
Building Permits Issued	31	35	25
Bus Driver Training (drivers trained)	334	297	300
G.E.D. (transcripts issued/% requests filled within 48 hours)	1,003/98%	1,051/99%	1,000/98%
CSFT (% delivered on time without error)	100%	100%	100%
Homeless student referral (% referral requests filled within 48 hours)	574/96%	640/97%	580/96%
Professional Development for Teachers/Administrators/ School Board Members (total workshops/total participants/% rating training as excellent or good)	244/4,606/90%	329/3,988/92%	300/4,000/90%

Extension Education General Fund (1080-017)



Extension Education positions: 35 FTE

MISSION STATEMENT

Through learning partnerships, U of I Extension educators design programs and develop community partnerships aimed at making life better, healthier, safer, and more profitable for Champaign County individuals and their communities.

BUDGET HIGHLIGHTS

State funding (matching dollars linked to local funds) for the University of Illinois Extension is currently stable. Extension continues to use the following steps to remain fiscally responsible.

Grant funding. Grants funding continues to remain the largest component of our total budget.

Federally funded Illinois Nutrition Education Programs provide 1.35 million dollars to the budget. For every dollar invested locally, counties see a \$5 return in investment for programs in the community that reach our most vulnerable citizens.

Continued partnerships with key community agencies, including but not limited to the C-U Health Department, Champaign County School Districts, Champaign Park Districts, YMCA, and the Housing Authority, leverage scarce resources.

During FY 22-23, Extension programs grew to pre-pandemic levels. Resources expanded to better meet the needs of diverse, limited-resource audiences and persons with disabilities. Our demographic reach meets or exceeds parity with Champaign County census data.

In accordance with the Extension Law: 22% Local Funds (Property Tax); 16% State matching and GRF funds; 11% Federal Smith-Lever funds; and 45% grants, gifts, and donations.

The County revenue comes exclusively from property tax. Revenue and expenditure for FY2023 will remain level. More information about the University of Illinois Extension program can be found by visiting [U of I Extension Education](#).

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	444,916	442,000	442,000	455,000
400103	Property Taxes - Back Tax	0	1,200	1,200	1,200
400104	Payment In Lieu Of Taxes	219	600	600	600
400106	Mobile Home Tax	294	600	600	600
Property Taxes Total		445,428	444,400	444,400	457,400
Revenues Total		445,428	444,400	444,400	457,400
Expenditures					
Services					
502028	Distributions	436,203	444,400	444,400	457,400
Services Total		436,203	444,400	444,400	457,400
Expenditures Total		436,203	444,400	444,400	457,400

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$2.15	\$2.16	\$2.22

ALIGNMENT to STRATEGIC PLAN

County Board Goal 3 - Champaign County promotes a safe, just, and healthy community

Extension has expertise in all areas of health and wellness for Champaign County citizens. Partnerships with County Health Departments, schools, and community agencies help leverage limited county resources and maximize reach.

Extension provides hands-on work-force development and personal finance education.

Extension works with Senior service agencies / coalitions to address healthy aging.

County Board Goal 4 - Champaign County is a county that supports planned growth to balance economic growth with the preservation of our natural resources

Extension has educational resources and expertise in economic development for community sustainment and growth.

Extension trains Master Naturalists volunteers who partner with local county park districts, nature preserves, soil, and water districts. Volunteer projects include Education to citizens, aid in environmental research, clean-up of invasive plants, lead clean-up efforts, and promotion of native plants and trees. 35-40 new volunteers took the 10-week Master Naturalist training each year.

A large native plant sale added over \$50,000 in native plants to the Champaign Community that are not available in local nurseries.

Trained Extension volunteers give back over 15,000 hours to the local community.

OBJECTIVES

To protect **natural resources** for the viability of Champaign County and its citizens. Knowledge of human impacts and the interaction among soil, water, air, plants, and animals is important to the sustainability of the earth's ecosystem.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Safe and Healthy Community: Preservation of Natural resources			
Number of newly trained/total Active Master Naturalists	35/180	40/200	40/200
Groundwater monitoring and noxious weed elimination volunteer hours	4000	12,000	15,000
% Trained Master Naturalists meeting the 60-hour annual volunteer commitment	Waived	95%	95%
Safe and Plentiful Local Food Supply and Landscapes			
Master Gardener Help Desk: Number of Champaign County residents provided with treatment information	*Covid	820	600
Number of Master Gardener Help Desk Hours provided to Champaign Co.	*Covid	2,960	3,000
Total Master Gardener education and community project Hours provided through education Champaign County. 1/22 to 12/22	*Covid	11,657	13,000
Dollar Value of Volunteer Hours to Champaign County	Hours not recorded	\$291,425	\$325,000
Safe and Healthy Community: Safe and Accessible Food			
Number of SNAP eligible clients in Champaign County provided with healthy eating, activity, and food budgeting education	10,926	10,000	10,000
Money Mentors providing individual mentorship	120	200	200

To assist **agricultural** businesses and producers as they face challenges to remain **sustainable** and **profitable**. Challenges include local and global marketing decisions, financial stability, changing technologies, and risk management.

To provide education supporting initiatives related to ensuring accessible, **safe**, and plentiful **food supply**. Membership on Local Foods Task Force.

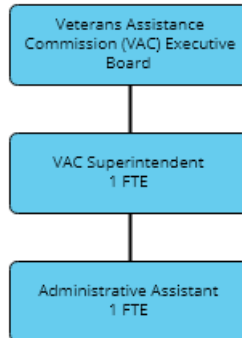
To provide education supporting parenting skills and **strengthening family** and interpersonal relationship skills.

To promote **money management** skills, wise use of credit, and increase use of savings accounts to improve the financial well-being of individuals and families.

To provide **youth** with **in-depth learning experiences** in specific project areas to increase their skills and knowledge.

To provide opportunities for obtaining education leading to stackable credentials, which will enhance college and career readiness. Provide government and non-profit leaders with decision-making tools to successfully prioritize community issues and obtain grants and other resources needed for **community sustainment and growth**.

Veterans Assistance Commission Program General Fund (1080-127)



Veterans Assistance Commission program positions: 2 FTE

The Veterans Assistance Commission Program (VACP) is an assistance program of the Veterans Assistance Commission (VAC) Executive Board, an entity composed of delegates from the major veterans' organizations in Champaign County. The program is created under the provisions of the Military Veterans Assistance Act (330 ILCS 45/), and is funded by the Champaign County Board, for the benefit of veterans living in Champaign County. The program is designed to assist an individual veteran, his/her spouse, or the veteran's minor child through some difficult financial hardships as well as outreach for homeless and low-income veterans. Additionally, the program assists veterans with filing disability claims with the Veterans Administration.

MISSION STATEMENT

To provide financial and referral assistance to help Champaign County Veterans and their families through difficult times.

BUDGET HIGHLIGHTS

The Champaign County Veterans Assistance Commission Program (CCVACP) was established for the first time on December 1, 2012. The Champaign County Board formally recognized the Champaign County Veterans Assistance Commission (CCVAC) by County Board Resolution No. 8076, adopted on March 22, 2012. An Intergovernmental Agreement between the County Board and the VAC Executive Board establishes oversight of the program.

At this time, there are no specific revenues to cover the expenditures of the Champaign County VAC, which will therefore be funded by general revenues within the County's General Corporate Fund. This being the 13th year of the VAC, the program has been a success not only with the veteran community but with Champaign County. Champaign County has the 13th largest veteran population in the state. The VAC works closely with other organizations to ensure that there is no duplication of work and that all funds are spent wisely.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Misc Revenue					
400901	Gifts And Donations	5,500	0	200	0
Misc Revenue Total		5,500	0	200	0
Revenues Total		5,500	0	200	0
Expenditures					
Personnel					
500103	Regular Full-Time Employees	55,089	86,991	45,000	48,096
500301	Social Security-Employer	0	6,655	3,400	3,679
500302	Imrf - Employer Cost	0	2,358	1,100	1,443
500304	Workers' Compensation Insuranc	0	383	189	172
500305	Unemployment Insurance	0	552	276	317
500306	Ee Hlth/Lif (Hlth Only Fy23)	0	12,866	0	16,612
500314	Emp Life Ins	0	62	0	0
Personnel Total		55,089	109,867	49,965	70,319
Commodities					
501001	Stationery And Printing	80	0	325	325
501002	Office Supplies	0	0	36	50
501012	Uniforms/Clothing	196	0	0	0
501017	Equipment Less Than \$5000	1,641	0	0	0
501019	Operational Supplies	0	0	430	450
Commodities Total		1,917	0	791	825
Services					
502003	Travel Costs	1,062	500	0	500
502004	Conferences And Training	650	800	400	800
502021	Dues, License, & Membershp	250	350	250	350
502037	Repair & Maint - Building	0	0	864	0
502039	Client Rent/Hlthsaf/Tuition	40,552	60,000	40,000	60,000
502047	Software License & Saas	898	449	300	450
502048	Phone/Internet	26	1,000	250	500
502049	Client Util/Mat/Suptsvc	41,690	60,000	42,000	60,000
502051	Client Other	0	0	857	0
Services Total		85,128	123,099	84,921	122,600
Expenditures Total		142,134	232,966	135,677	193,744

FTE Summary

2021	2022	2023	2024	2025
1	1	1	2	2

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$0.58	\$1.13	\$0.94

ALIGNMENT to STRATEGIC PLAN:

County Board Goal 3 - Champaign County promotes a safe, just, and healthy community

To provide financial assistance to veterans and their families during times of difficulty, to ensure their safety and well-being.

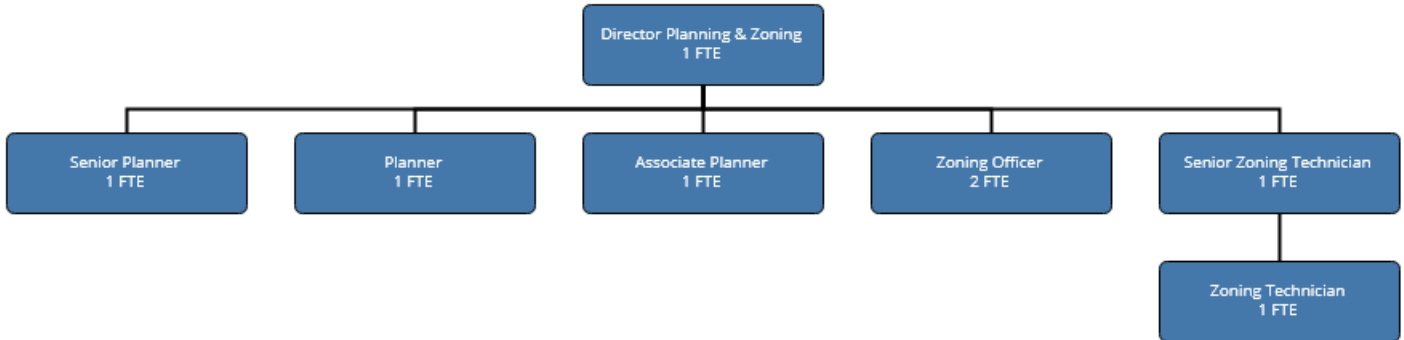
Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Number of Veterans provided with funds assistance	450	500	-
Number of Veterans provided with walk-in assistance	550	625	-
Number of Veterans provided with telephone assistance	1,300	1,400	-
Percentage of Veterans requesting financial assistance served	72%	75%	-
Number of Public Speaking Engagements	14	12	-

OBJECTIVES

- To provide aid and assistance to veterans and their family members.
- To research and participate in activities to promote programs which provide support to veterans and their families.
- To promote programs and understanding and utilization of services through public speaking.
- To monitor program participation and effectiveness of programs.
- To manage the demand for services within the available resources.

Planning and Zoning General Fund (1080-077)



Planning and Zoning positions: 8 FTE

MISSION STATEMENT

To enable the County Board to formulate and prioritize clear and effective policies, plans, and programs related to land use and development; to implement the County Board’s policies and programs effectively and efficiently; and to provide the highest level of service to the public while maintaining the highest professional standards within the limits of available resources.

BUDGET HIGHLIGHTS

The 171 Zoning Use Permits in 2023 were a 15.5% increase over the 148 Permits in 2022. The 85 Permits received by the end of May 2024 were a 49% increase over the same period in 2023 and therefore 248 Permits are projected for 2024. There are 179 Permits anticipated for 2025. Zoning Use Permit fees in 2023 were \$85,648 which was a 93% increase over the \$44,305 in fees for 2022 even though the BayWa solar farm planned south

of Sidney did not apply for a Zoning Use Permit in 2023. The \$173,150 permit fee for the BayWa solar farm is projected for the latter half of 2024 and is included in the Permit fees of \$240,279 for 2024. Permit fees of \$56,109 are anticipated for 2025.

43 Zoning Cases were filed in 2023 (the same as in 2022) and 40 Cases are projected for 2024 and 38 Cases are anticipated for 2025. Zoning Case fees were \$53,092 in 2023 which was 3.6 times the \$14,562 fees in 2022. The large increase in Case fees is due to the number of solar farm zoning cases. Zoning Case fees are projected to be \$53,416 for 2024 and anticipated to be \$28,375 for 2025.

122 Complaints and violations were received in 2023 which was a 42% increase over 2022. 114 Complaints and violations are projected for 2024 and 110 Complaints and violations are anticipated for 2025. 136 Complaints and violations were resolved in 2023 compared to 129 in 2022. The Zoning Officer was promoted to Senior Planner this year and recruiting to fill that position is ongoing and only 50 Complaints and violations are projected to be resolved in 2024 and 112 are anticipated to be resolved in 2025.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	53,093	15,303	53,416	28,375
Fees, Fines, Charges Total		53,093	15,303	53,416	28,375
Licenses And Permits					
400611	Permits - Nonbusiness	85,649	220,231	55,000	56,109
Licenses And Permits Total		85,649	220,231	55,000	56,109
Revenues Total		138,741	235,534	108,416	84,484
Expenditures					
Personnel					
500102	Appointed Official Salary	105,344	110,457	110,464	110,464
500103	Regular Full-Time Employees	233,660	379,851	372,630	372,630
500105	Temporary Staff	8,150	26,208	26,208	26,208
500106	County Bd & Comm Mbr Per Diem	13,000	11,000	11,000	11,000
Personnel Total		360,153	527,516	520,302	520,302
Commodities					
501002	Office Supplies	1,131	1,050	1,050	1,050
501003	Books, Periodicals, And Manual	1,770	2,105	2,105	2,105
501009	Vehicle Supp/Gas & Oil	981	1,260	1,260	1,260
501017	Equipment Less Than \$5000	0	149	149	149
501019	Operational Supplies	0	561	561	561
Commodities Total		3,882	5,125	5,125	5,125
Services					
502001	Professional Services	3,553	4,685	4,685	4,685
502002	Outside Services	157	6,800	6,800	6,800
502003	Travel Costs	2,077	2,120	2,120	2,120
502004	Conferences And Training	500	1,600	1,600	1,600
502007	Insurance (Non-Payroll)	250	250	250	250
502012	Repair & Maint	0	200	200	200
502014	Finance Charges And Bank Fees	58	0	0	0
502019	Advertising, Legal Notices	4,589	3,530	3,530	3,530
502021	Dues, License, & Membershp	1,660	2,692	2,692	2,692
Services Total		12,844	21,877	21,877	21,877
Expenditures Total		376,879	554,518	547,304	547,304

FTE Summary

2021	2022	2023	2024	2025
7	8	8	8	8

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$6.71	\$7.00	\$6.91

ALIGNMENT to STRATEGIC PLAN

County Board Goal 4 - Champaign County is a county that supports planned growth to balance economic growth with the preservation of our natural resources

Support intergovernmental cooperation in planning land use and fringe areas to contain urban sprawl and preserve farmland

Current Planning

DESCRIPTION - CURRENT PLANNING

Current Planning is a program which: (a) supports the Zoning Board of Appeals through the preparation of memoranda for most zoning cases brought to the ZBA; (b) supports the Environment and Land Use Committee and the County Board in review of subdivision plats and monitoring the construction of subdivisions; (c) maintains all land use ordinances and regulations by regular amendments when necessary; and (d) supports the Permitting Program by assisting with complicated zoning inquiries and complicated permit reviews, including the preliminary review of storm-water drainage plans.

Current Planning is staffed by one full-time Planner who is supported by the Zoning Technicians who assist with processing the zoning cases and preparing minutes of ZBA meetings.

OBJECTIVES

Ensure conformance with all Statutory and Ordinance requirements related to zoning cases and decisions made by the ZBA and County Board

Ensure timely and informed decisions by the ZBA and County Board that are consistent with all adopted land use goals, policies, and plans

Provide equitable, knowledgeable, and responsive service to all applicants, petitioners, citizens, and elected officials

Maintain proper documentation of all decisions by the ZBA and County Board

Support other Department programs and staff with knowledgeable and responsive leadership

Maintain the highest degree of professionalism in relations with the public, other jurisdictions, other County Departments, other Department staff, and the County Board

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Workload			
Number of new zoning cases	43	40	38
Number of new subdivision cases	0	1	1
Number of new storm water engineering reviews	1	1	1
Pending cases at beginning of fiscal year	12	5	13
Effectiveness			
Number of cases completed by ZBA	49	32	36
Number of subdivision cases by County Board	0	0	1
Number of storm water reviews completed	1	1	1

Enforcement

DESCRIPTION - ENFORCEMENT

The Enforcement Program: (a) receives and investigates citizen complaints related to zoning and nuisance; and (b) initiates cases related to violations of the Champaign County Zoning Ordinance. Primarily the full-time Zoning Officer staffs enforcement but assistance is provided by the Zoning Technicians and the Zoning Administrator. The Champaign County Sheriff may also act to enforce the Nuisance Ordinance when warranted by the nature of a public nuisance or the time of occurrence.

OBJECTIVES

Ensure that nuisance and zoning complaints are completely and accurately recorded and tracked

Ensure that all nuisance and zoning complaints are investigated in a timely manner in compliance with the Enforcement Priorities established by ELUC, as much as possible

Reduce the backlog of uninvestigated complaints

Ensure anonymity of complainants unless and until Court testimony is required

As much as possible, ensure timely inspections and accurate recording of conditions of complaints

Maintain accurate and thorough files of all complaints

Support the State’s Attorney’s prosecution of enforcement cases as required

Provide professional and expert testimony at court

Ensure that enforcement results in conformance with all relevant federal, state, and local ordinances and regulations and special conditions

Provide equitable, knowledgeable, and responsive service to all applicants, petitioners, citizens, and elected officials

Support other Department programs and staff with knowledgeable and responsive leadership related to enforcement

Maintain the highest degree of integrity in relations with the public, other jurisdictions, other County Departments, other Department staff, and the County Board

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Workload			
New complaints and violations	122	114	110
Backlog of unresolved complaints at beginning of FY	368	354	418
Effectiveness			
Initial investigation inquiries	457	195	195
Complaints investigated with first notice	15	2	2
Violations forwarded to State’s Attorney	0	0	2
Complaints and violations resolved or referred to others	136	50	111

Permitting

DESCRIPTION - PERMITTING

The Permitting Program: (a) responds to inquiries about authorized use of land; (b) accepts and reviews all applications for construction and Change of Use to ensure that the use of property and all construction complies with the Champaign County Zoning Ordinance; the Champaign County Special Flood Hazard Area Development Ordinance (Floodplain Development Permits) when relevant; and all other relevant federal, state, and local ordinances and regulations; and (c) supports the Current Planning Program by assisting with site plan reviews.

Primarily the Zoning Administrator and two full-time Zoning Technicians staff permitting. The full-time Zoning Officer position also helps when necessary on more complicated reviews and inspections.

OBJECTIVES

Ensure conformance with all relevant federal, state, and local ordinances and regulations and special conditions required by the ZBA and the County Board

Ensure complete and accurate applications and supporting attachments

Ensure that fees are equitably assessed

Provide equitable, knowledgeable, and responsive service to all applicants, petitioners, citizens, and elected officials

Maintain accurate and thorough files of all applications

As much as possible, ensure timely compliance inspections, issuance of compliance certificates, and ensure that critical compliance inspections are performed in a timely manner

Support other Department programs and staff with knowledgeable and responsive leadership related to permit reviews

Maintain the highest degree of integrity in relations with the public, other jurisdictions, other County Departments, other Department staff, and the County Board

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Workload			
General zoning inquiries received and responded to	2,435	2,000	2,000
Lot split & RRO inquiries	97	87	90
Zoning Use Permit Applications (req. ZCC)	171	238	179
Flood Development Permit Applications	5	6	2
New Zoning Compliance Certificate inspections due	148	171	238
Backlog of overdue Zoning Compliance Inspections	428	410	459
Effectiveness			
Average residential permit approval time (days)	7.8	7.2	8
Inspections of new Zoning Compliance Certificates	148	154	238
Inspections of overdue Zoning Compliance Certificates	201	66	10
Zoning Compliance Certificates issued	166	122	166

MS4 Storm Water Program

DESCRIPTION- MS4 STORM WATER PROGRAM

Champaign County was identified as a small Municipal Separate Storm Sewer System (MS4) in March 2003 as part of the expanded Phase II National Pollutant Discharge Elimination System (NPDES) Storm Water Program. The Champaign County MS4 Storm Water Program maintains Champaign County compliance with the NPDES requirements that are enforced by the Illinois Environmental Protection Agency (IEPA) under the ILR40 General Storm Water Permit. The ILR40 Permit requires Champaign County to implement six Best Management Practices on an ongoing basis and to file an updated Notice of Intent (NOI) every five years with the IEPA in addition to filing an Annual Facility Inspection Report and pay an annual \$1,000 permit fee.

OBJECTIVES

Ensure ongoing compliance with both the ILR40 General Stormwater Permit and the current Champaign County Notice of Intent (NOI) by ensuring effective implementation of the six required best management practices and ensure that the annual ILR40 Stormwater Permit fee is paid.

Ensure that the Annual Facility Inspection Report is approved by the County Board and filed with the IEPA by June 1 of each year and coordinate compliance efforts among relevant County Departments including Highway, Facilities, and Emergency Management.

Ensure that a new Notice of Intent is approved by the County Board and filed on time with the IEPA every 5 years.

Maintain files for all aspects of MS4 compliance for 5 years after expiration of any MS4 Permit.

Collaborate with other MS4 agencies in Champaign County.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Workload			
Number of Annual Outfall Inspections	0	0	10
Number of new Illicit Discharge Complaints	0	0	0
Number of new Land Disturbance Erosion Control Permits in the MS4 Jurisdictional Area	0	1	1
Annual MS4 Survey	0	1	1
Annual Inspection Report	1	1	1
Notice of Intent (due every five years)	0	1	0
Effectiveness			
Number of Annual Inspections to Monitor Storm Water Quality	0	0	10

Special Projects Planning

DESCRIPTION- SPECIAL PROJECTS PLANNING

Special Projects Planning is a program that was formerly done under contract with the Champaign County Regional Planning Commission and includes the following: (a) supports the Champaign County Land Resource Management Plan (LRMP) by providing an annual LRMP update and by implementing LRMP work items; (b) supports the Environment and Land Use Committee and the County Board by working on special projects such as major ordinance amendments when necessary; (c) maintains and updates Champaign County’s Solid Waste Management Plan (SWMP) and, as resources allow, coordinates community collection events for household hazardous waste and unwanted residential electronics; (d) facilitates updates to and implementation of the Champaign County Multi-Jurisdictional Hazard Mitigation Plan; (e) helps support the MS4 Program’s Annual Environmental Justice Storm Water Survey; and (f) when necessary, helps support both Enforcement and Current Planning. Special Projects Planning is staffed by one full-time planner.

OBJECTIVES

Ensures timely and informed decisions regarding the LRMP by the Environment and Land Use Committee, the Zoning Board of Appeals, and the County Board.

Ensures timely and informed decisions regarding the Solid Waste Management Plan by the Environment and Land Use Committee and the County Board.

Helps ensure timely and informed decisions regarding hazard mitigation planning by the Environment and Land Use Committee and the County Board.

Provides equitable, knowledgeable, and responsive service to all applicants, petitioners, citizens, and elected officials.

Maintains proper documentation of all relevant decisions by the Environment and Land Use Committee, the Zoning Board of Appeals, and the County Board.

Supports other Department programs and staff with knowledgeable and responsive leadership.

Maintains the highest degree of professionalism in relations with the public, other jurisdictions, other County Departments, other Department staff, and the County Board.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Workload			
Annual update to LRMP	0	0	0
Implementing LRMP Work Items	0	0	0
Implement Champaign County Solid Waste Management Plan Objectives	0	0	1
Champaign County Multi-Jurisdictional Hazard Mitigation Plan- Annual Implementation and Monitor Progress	0	0	1
Effectiveness			
Major ordinance amendment adopted by County Board	2	1	0
Champaign County Solid Waste Management Plan Five-Year Update	0	0	0
Champaign County Multi-Jurisdictional Hazard Mitigation Plan Five-Year Update (Plan Development)	0	0	0
Champaign County Multi-Jurisdictional Hazard Mitigation Plan Five-Year Update (Plan Adoption)	0	0	0

Solid Waste Management Fund Special Revenue Fund (2676-011)

The Solid Waste Management fund funds programs and initiatives as indicated by the Champaign County Solid Waste Management Plan 2022 Update that was adopted on August 25, 2022.

BUDGET HIGHLIGHTS

Depleting Revenue Source

Champaign County is spending down the fund balance in the Solid Waste Management Fund with the current level of revenue and expense. Over time, another revenue source will need to be identified to continue funding the REC events or program and costs associated with hosting annual IEPA One-Day HHW Collection events and to implement recommended actions of the Champaign County Solid Waste Management Plan 2022 Update.

Revenue

During a typical year, the revenue in the Solid Waste Management Fund comes from the following:

- Licensing of waste haulers in the County. The County Board approved an increase to the waste hauler license fee in 2019, with the license fee now more equitably based on the number of collection vehicles per waste hauler company.
- Income from partner municipalities (City of Champaign, City of Urbana, and Village of Savoy) that each approve an annual intergovernmental agreement to share costs associated with Residential Electronics Collections (REC) events and the now annual IEPA One-Day Household Hazardous Waste (HHW) Collection.
- Contributions received from other local municipalities in Champaign County to support the REC events so that residents of those municipalities may participate in REC events. Fourteen of the smaller villages contributed toward the REC costs in 2023.

Expenditures

The expenditures from the fund are to implement recommendations from the Champaign County Solid Waste Management Plan 2022 Update. Recommended actions include providing funding assistance for REC events and IEPA One-Day HHW Collection events held in the County in cooperation with government agencies and local stakeholders, and to raise awareness of reduction, reuse, and recycling options that are available.

Residential Electronics Collections (REC). In FY2025, Champaign County will continue to participate in the Illinois Consumer Electronics Recycling Program to hold two REC events.

- Holding two one-day REC events is contingent upon: 1) receiving permission from Parkland College to use their premises in 2025, and 2) paying the selected e-waste collector for collection services. The e-waste collector changed their pricing structure in 2023 and the minimum cost increased from \$13,000 per event to \$15,000 per event.

- The alternative option to operate a part-time REC program collection site is contingent upon factors including identifying a suitable program collection site to be available at a minimal cost; developing a sustainable operation plan; assessing a nominal fee of, for example, \$10 to \$15 for each collected television; obtaining required permits as may be needed; and hiring qualified part-time staff.

For either option noted above, Champaign County would enter into an intergovernmental agreement with the City of Champaign, the City of Urbana, and the Village of Savoy to share costs, and separately invite all other villages to participate and support REC events.

IEPA One-Day HHW Collections. In September 2020, the Illinois EPA selected Champaign County as one of six “hub locations” in the state where IEPA will sponsor a One-Day HHW Collection each year.

Implications for Champaign County and nearby residents. Since its beginning in 1989, a key shortcoming of the IEPA One-Day HHW Collection Program has been uncertainty. Never knowing, from year to year if the county’s application for an IEPA-sponsored One-Day HHW Collection would be selected or not.

The annual IEPA-sponsored One-Day HHW Collection now provides consistency. Area residents can expect that an annual IEPA-Sponsored One-Day HHW Collection will take place in Champaign County. Organizers can plan for a similar collection event date each year (e.g. 2nd Saturday each April).

Convenience and Consistency. Illinois residents who are located more than 40 or 45 miles from a HHW collection facility continue to lack a convenient option for HHW disposal. A next milestone to advance toward is to provide Champaign County residents an HHW collection option that is not only consistent, but also convenient (e.g., a permanent HHW collection facility in Champaign County available on a part-time, weekly basis.) For such a facility in Illinois, IEPA assumes generator status, and covers processing and transportation costs. Seeking funding for capital costs and operational expenditures are the next challenges.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Intergov Revenue					
400476	Other Intergovernmental	26,386	26,378	26,514	26,514
Intergov Revenue Total		26,386	26,378	26,514	26,514
Licenses And Permits					
400601	Licenses - Business	3,080	3,700	3,185	3,185
Licenses And Permits Total		3,080	3,700	3,185	3,185
Misc Revenue					
400801	Investment Interest	467	161	500	170
Misc Revenue Total		467	161	500	170
Revenues Total		29,933	30,239	30,199	29,869
Expenditures					
Commodities					
501001	Stationery And Printing	462	577	577	577
501003	Books, Periodicals, And Manual	0	157	157	157
501019	Operational Supplies	0	105	105	105
Commodities Total		462	839	839	839
Services					
502001	Professional Services	663	0	663	663
502004	Conferences And Training	0	500	500	500
502013	Rent	1,665	3,500	2,000	2,000
502017	Waste Disposal And Recycling	20,000	30,525	30,000	30,000
502021	Dues, License, & Membershp	1,305	1,475	1,475	1,475
502022	Operational Services	465	0	1,500	1,500
502025	Contributions & Grants	2,525	3,000	2,862	2,862
Services Total		26,623	39,000	39,000	39,000
Expenditures Total		27,085	39,839	39,839	39,839

Fund Balance

2023 Actual	2024 Projected	2025 Budget
17,331	17,731	8,131

ALIGNMENT to STRATEGIC PLAN

County Board Goal 3 - Champaign County promotes a safe, just, and healthy community

The County Solid Waste Manager is presently seeking support to implement a strategy to improve household hazardous waste collection options within the area. Unsafe storage of toxic household wastes in cupboards, basements, and garages contributes to unintentional poisoning incidents and are a continuing threat to personal safety and a continuing threat to our groundwater supply when dumped in roadside ditches, on the ground, or in a nonhazardous waste landfill.

County Board Goal 4 - Champaign County is a county that supports planned growth to balance economic growth with the preservation of our natural resources

The County Solid Waste Manager endeavors to raise awareness of citizens regarding initiatives to reduce, reuse, and recycle as a means to conserve natural resources.

DESCRIPTION

The County has appointed its Solid Waste Manager/Recycling Coordinator designation to the Planner at the Department of Planning and Zoning who is delegated to maintain and update the County’s Solid Waste Management Plan. In addition to assuming responsibility for the maintenance and periodic five-year updates of the Solid Waste Management Plan, the Planner coordinates Residential Electronic Collection (REC) events and the annual IEPA-Sponsored Household Hazardous Waste (HHW) Collection event in the county, using the resources available with this Fund, to

maximize awareness, education, and opportunity for safe management of HHW, unwanted consumer electronics, unwanted pharmaceuticals, and to promote recycling in Champaign County. During FY 2021 and FY 2022, the Planner sought input from a volunteer Citizen’s Advisory Group to assist in review of the update of the Champaign County Solid Waste Management Plan that was adopted by the County Board on 8/15/2022.

OBJECTIVES

Encourage reduce, reuse, or recycling initiatives or collections within the County in conjunction with municipalities and by private or non-profit groups.

Promote reduce, reuse, and recycling efforts within the County.

Encourage County departments to promote and educate staff on office recycling efforts.

Monitor, where information exists, County recycling diversion rates.

Encourage landscape waste recycling efforts within the County.

Encourage countywide monitoring, collection, and reporting of recycling rates.

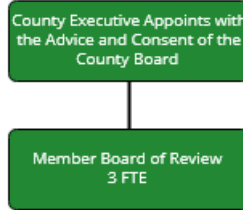
Consider requiring businesses that contract with the County to practice commercial and/or industrial recycling.

Encourage volume-based collection fees within the County.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Number of product/material categories featured on Champaign County Environmental Stewards webpage	60	60	60
Estimated number of phone inquiries responded to	50	50	50
Number of informational memos/press releases shared	4	4	4
Number of data requests processed	0	0	2
Number of technical training courses attended by staff	0	1	2
Number of grant applications submitted for projects derived from the Champaign County Solid Waste Management Plan	0	0	1
Number of collection events coordinated with other local government staff	3	3	3

Board of Review General Fund (1080-021)



Board of Review positions: 3 FTE

The appointment, examination requirement, political makeup, compensation, and duties for members of the Board of Review are statutorily defined in Article 6 – Boards of Review – of the Property Tax Code (35 ILCS 200/), and in the County Executive Form of Government (55 ILCS 5/2-5009/d).

MISSION STATEMENT

The Board of Review will perform all the duties as required by law to procure a full, fair, and impartial assessment of all property.

FINANCIAL

Expenses are related primarily to board member salaries and minimally for office supplies, travel and continuing education needed to perform the board’s tasks effectively.

BUDGET HIGHLIGHTS

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

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Expenditures					
Personnel					
500102	Appointed Official Salary	142,448	148,145	148,145	148,145
Personnel Total		142,448	148,145	148,145	148,145
Commodities					
501001	Stationery And Printing	0	105	105	105
501002	Office Supplies	187	525	525	525
501003	Books, Periodicals, And Manual	104	262	262	112

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
501009	Vehicle Supp/Gas & Oil	0	441	441	441
501017	Equipment Less Than \$5000	272	250	250	400
Commodities Total		563	1,583	1,583	1,583
Services					
502003	Travel Costs	5,375	1,050	1,050	4,050
502004	Conferences And Training	8,705	8,762	8,762	7,922
502012	Repair & Maint	0	315	315	315
502021	Dues, License, & Membership	2,182	2,849	2,849	2,849
Services Total		16,262	12,976	12,976	15,136
Expenditures Total		159,273	162,704	162,704	164,864

FTE Summary

2021	2022	2023	2024	2025
3	3	3	3	3

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$0.79	\$0.79	\$0.80

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 - Champaign County is a high-performing, open, and transparent local government organization

- To ensure that assessment decisions are fair, accurate, and equitable
- To provide access through the web site to forms, rules, and information beneficial to the public
- To participate in public forum opportunities to provide information about the assessment complaint process
- To work cooperatively with other offices and officials involved in the tax cycle, and to timely complete work to enable the tax cycle to stay on schedule

DESCRIPTION

The Board of Review reviews property tax assessments in the County. Three (3) members are appointed by the County Executive after passing a state administered exam. Board of Review meets each June to select a Chairperson and Secretary and to formulate and publish rules and regulations for that year's session. The Board of Review accepts assessment

complaints from July 1st to September 10th. After September 10th, members review assessment appeals and thereafter issue written decisions and hold hearings with taxpayers, taxing districts, and assessors, on appeals in which hearings are requested. Other duties include: intra county equalization, representing County in all State Property Tax Appeal Board proceedings, adding omitted property to tax rolls, acting on exemption requests, and destruction abatements. Upon completion of their work, the Board of Review delivers one set of assessment books to the County Clerk, who then certifies the abstract to the Department of Revenue.

OBJECTIVES

- To be thorough, accurate, and impartial when determining assessments
- To foster a cooperative working relationship with other county offices involved in the timely execution of the tax cycle
- Complete each step of our duties in a timely manner, allowing other county offices sufficient time to complete their duties, insuring the tax cycle remains on schedule, and that tax bills go out when statutorily required
- Create a professional, courteous office environment
- Inform and assist taxpayers in understanding the Illinois property tax system and the benefits they may be entitled to (i.e., exemptions, abatements, refunds, corrections, etc.)
- To make the complaint and appeal processes as easy as possible for taxpayers and to assist them when possible in locating information regarding property valuation
- To have all three Board of Review members maintain current knowledge and skills to perform the duties of their positions through continuing education, and as required by law

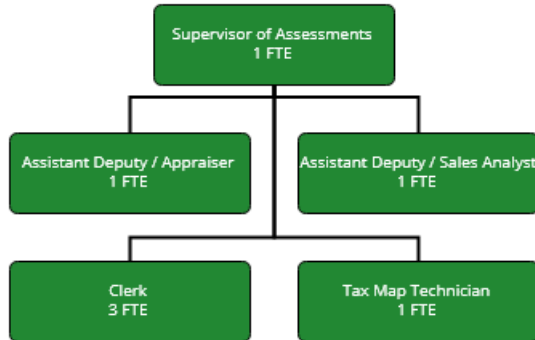
To educate real estate professionals concerning the tax cycle, complaint process, and procedures so that clients they represent are provided the most current information available

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Homestead Exemptions	45,536	45,312	46,000
Certificates of Error	700	940	800
Omitted Properties	23	31	30
Assessment Complaints	330	339	1,000
Board of Review Actions	330	353	500
Abatements for Destruction	36	31	25
Non-Homestead Exemption Applications	49	46	100
Property Tax Appeal Board Appeals	19	27	20
Assessment Books Certified to County Clerk	2/23/23	02-08-2024	02-03-2025

Performance metrics are stable from year to year; there are no large variations to explain. The Board of Review represents the County at all Property Tax Appeal Board adjudications.

Supervisor of Assessments General Fund (1080-025)



Supervisor of Assessments positions: 7 FTE

The duties of the County Assessment Office are statutorily defined in the Property Tax Code (35ILCS 200/).

MISSION STATEMENT

The mission of the Supervisor of Assessments is to properly oversee the accuracy and timeliness of real estate assessments in Champaign County.

BUDGET HIGHLIGHTS

The only revenue for the Supervisor of Assessments is 50% salary reimbursement from the State, which increases based on salary increases for the Supervisor of Assessments. The 2025 Quadrennial schedule requires publication of 18,858 parcels along with other changes by the township assessors. The estimated number of publications is 25,500 based on the actual changes submitted to our office for 2024 and estimated changes by the township assessors.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	40,906	49,768	49,768	49,768
Intergov Revenue Total		40,906	49,768	49,768	49,768
Misc Revenue					
400902	Other Miscellaneous Revenue	500	600	600	600
Misc Revenue Total		500	600	600	600
Revenues Total		41,406	50,368	50,368	50,368
Expenditures					
Personnel					
500102	Appointed Official Salary	89,253	93,536	93,536	104,000
500103	Regular Full-Time Employees	258,242	278,455	281,258	281,258
500109	State-Paid Salary Stipend	0	3,000	3,000	3,000
Personnel Total		347,495	374,991	377,794	388,258

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Commodities					
501001	Stationery And Printing	900	1,600	1,600	1,600
501002	Office Supplies	2,008	2,505	2,505	2,505
501003	Books, Periodicals, And Manual	144	420	420	420
501004	Postage, Ups, Fedex	0	189	189	189
501005	Food Non-Travel	49	83	83	83
501009	Vehicle Supp/Gas & Oil	0	425	325	425
501017	Equipment Less Than \$5000	3,310	210	210	210
501021	Employee Develop/Recognition	74	0	0	0
Commodities Total		6,486	5,432	5,332	5,432
Services					
502001	Professional Services	8,543	5,000	5,000	5,000
502003	Travel Costs	1,736	2,100	2,100	2,100
502004	Conferences And Training	1,677	2,400	2,400	2,400
502011	Utilities	0	150	150	150
502012	Repair & Maint	0	790	790	790
502017	Waste Disposal And Recycling	0	150	250	150
502019	Advertising, Legal Notices	20,206	25,500	25,500	25,500
502021	Dues, License, & Membershp	695	920	920	920
502035	Repair & Maint - Equip/Auto	351	0	400	500
502046	Equip Lease/Equip Rent	0	500	100	0
Services Total		33,209	37,510	37,610	37,510
Expenditures Total		387,189	417,933	420,736	431,200

FTE Summary

2021	2022	2023	2024	2025
7	7	7	7	7

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$2.09	\$2.03	\$2.09

ALIGNMENT to STRATEGIC PLAN

County Board Goal 5 - Champaign County is a county that maintains safe and accurate county records and performs county administrative, governance, election, and taxing functions for county residents

The following are departmental goals developed to enhance services and comply with County Board Goal #1 and #5 of its Strategic Plan:

Expand access, availability, and transparency of information through continuing enhancement of the Supervisor of Assessments website and online services

Continue to expand the library of scanned documents and enhance the turn-around time in making those documents available to the public

Continue the process of digitizing property record cards in the CAMA system.

Expand the use of email in the exchange and transfer of documents with taxpayers and other interested parties

To operate within budget and identify enhancements to operations, especially when those enhancements can reduce costs

Maintain a diverse workforce and continue to improve communications with the public and county workforce

DESCRIPTION

The County Assessment Office assists and supports the nineteen Township Assessors of the County. Onsite field support is provided by the Assistant Deputy/Appraiser; internal office support is provided by the Assistant Deputy/Sales Analyst and Tax Map Technician positions; and processing of parcel ownership changes, exemption applications, and related clerical functions is provided by the three full-time Clerk positions.

The Office staff reviews property transfer information such as deeds, surveys, plats, last wills, and trust documents so that changes to the tax roll and tax map are as accurate as possible. This work is done in cooperation with other county offices, including: County Clerk, GIS, IT, Recorder of Deeds, and the Treasurer. The Illinois Department of Revenue also works closely with this Office in providing periodic instructions and guidelines, and in verifying county and township assessment accuracy.

OBJECTIVES

Hold an annual instructional meeting for assessors no later than December 31st

Maintain and enter all homestead exemptions and distribute information to senior citizens and disabled persons by March 1st

Correct exemptions via certificates of error

Review the status of non-homestead exempt parcels each year

Review and sign new non-homestead applications after the Board of Review make their recommendation

Review and enter the work of the nineteen township assessors

Hold a formal hearing of the Farmland Assessment Review Committee by June 1st

Review the assessments to determine if any additions or corrections need to be made.

Apply equalization factors to maintain state mandated median level of assessments.

Publish and mail any assessment change notices

Assist the three members of the Board of Review throughout the year

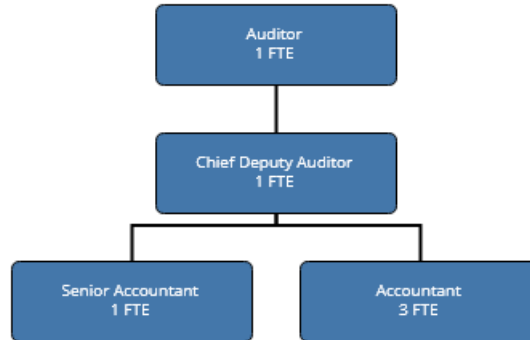
Submit monthly sales information to the state in a digital format

Bi-annually submit to the state an abstract of assessed values for the County

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Number of parcels	78,332	78,700	79,000
Total number of assessor notices	2,219	2,314	3,000
New construction	133,957,980	90,084,480	65,000,000
Complaints	339	800	800
Quadrennial & Assessor change publications	22,580	17,373	25,500
Illinois Department of Revenue transfers	4,362	4,500	4,500

Auditor General Fund (1080-020)



Auditor positions: 6 FTE

The duties of the auditor are statutorily defined in the Illinois Counties Code (55 ILCS 5/3-1005).

MISSION STATEMENT

The mission of the Office of the County Auditor (OCA) is to provide independent and objective assurance and consulting services designed to maintain and improve the County's operations while promoting transparency and accountability. The primary statutory duty of the OCA is to provide a continuous internal audit of County financial transactions. As Accountant for Champaign County, the OCA maintains the centralized accounting system generating weekly, monthly and comprehensive accounting (ACFR) reports for all County funds. The OCA also posts revenue, administers the payment of County bills, maintains the fixed asset records, and keeps a record of all contracts entered into by the County Board.

BUDGET HIGHLIGHTS

The largest expenditure for the office is salary and wages, constituting 94% of the total budget.

The Auditor's Office revenue for the general corporate fund 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 NSF's continue to be posted and cleared through the Treasurer budget.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	6,500	6,500	6,500	6,500
Intergov Revenue Total		6,500	6,500	6,500	6,500
Fees, Fines, Charges					
400701	Charges For Services	0	120,000	120,000	120,000
Fees, Fines, Charges Total		0	120,000	120,000	120,000
Misc Revenue					
400801	Investment Interest	245	0	175	100
Misc Revenue Total		245	0	175	100

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Interfund Revenue					
600101	Transfers In	133,798	0	0	0
Interfund Revenue Total		133,798	0	0	0
Revenues Total		140,543	126,500	126,675	126,600
Expenditures					
Personnel					
500101	Elected Official Salary	93,266	94,913	94,913	93,744
500103	Regular Full-Time Employees	317,301	337,212	313,732	313,732
500105	Temporary Staff	6,583	6,846	6,846	6,846
500109	State-Paid Salary Stipend	6,500	6,500	6,500	6,500
Personnel Total		423,649	445,471	421,991	420,822
Commodities					
501001	Stationery And Printing	942	1,943	1,943	1,943
501002	Office Supplies	1,044	200	200	200
501003	Books, Periodicals, And Manual	78	486	486	486
501005	Food Non-Travel	46	0	0	0
501017	Equipment Less Than \$5000	3,472	502	502	502
501019	Operational Supplies	14	0	0	0
Commodities Total		5,597	3,131	3,131	3,131
Services					
502001	Professional Services	0	2,560	2,560	2,560
502002	Outside Services	910	0	0	0
502003	Travel Costs	4,426	5,000	5,000	5,000
502004	Conferences And Training	2,625	2,600	2,600	2,600
502014	Finance Charges And Bank Fees	3,124	2,000	2,000	2,000
502019	Advertising, Legal Notices	250	0	0	0
502021	Dues, License, & Membershp	1,627	2,026	2,026	2,026
Services Total		12,962	14,186	14,186	14,186
Expenditures Total		442,207	462,788	439,308	438,139

FTE Summary

2021	2022	2023	2024	2025
6	6	6	6	6

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$2.16	\$2.25	\$2.13

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 - Champaign County is a high-performing, open, and transparent local government organization

Maintain safe and accurate county records in accordance with the Local Records Act

Maintain a continuous internal audit of the revenues, expenditures, and financial records of all county offices

Improve public access to public information through continuing development and utilization of technology including an online check register as well as the Waste, Fraud and Abuse portal

Continued recipient of GFOA award: Certificate of Achievement for Excellence in Financial Reporting

Support and maintain all monthly reports, accessed through the County's website

DESCRIPTION

The Office of the County Auditor (OCA) is responsible for designing and maintaining the county's accounting system and performing a continuous internal audit of county funds. The office is also responsible for reviewing and posting deposits, for reviewing and issuing the payment of claims, and for publishing monthly reports and the annual comprehensive financial (ACFR) report.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Receive a clean audit report from the County's external auditor	TBD	Yes	Yes
Receive GFOA Certificate of Achievement - Annual Audit	TBD	Yes	Yes
Number of accounting transactions	129,877	120,000	141,143
Number of Accounts Payable Checks remitted	17,947	18,958	20,026

OBJECTIVES

Design, update, and implement an accounting system in keeping with Generally Accepted Accounting Principles (GAAP) and modern software advancements

Audit all claims against the county and pay all valid claims via accounts payable

Audit the receipts of all county offices and departments presented for deposit with the County Treasurer

Audit and post all general journal entries

Recommend to the County Board the payment or rejection of all claims

Maintain a file of all contracts entered into by the County Board and all authorized county officers

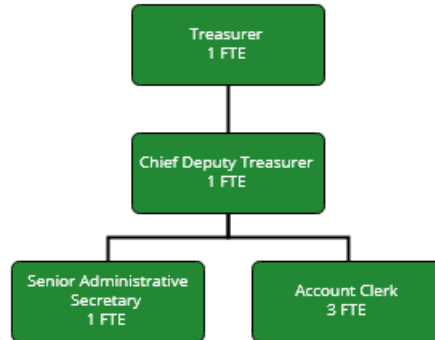
Audit for compliance with state and federal laws and county policies

Audit the inventory of all real and personal property owned by the County

Maintain high quality standards and proficiency with technological changes so as to increase efficiency

Receive Government Finance Officers Association recognition for financial reporting

Treasurer General Fund (1080-026)



Treasurer positions: 6 FTE

The Treasurer, one of the earliest county officials established in Illinois, is required for all counties by the Illinois Constitution. Article VII, Section 4(c), "Each County shall elect a sheriff, county clerk and treasurer."

The duties of the treasurer are defined by state law in the Illinois Counties Code (55 ILCS 5/3-10): "In all counties there shall be an elected treasurer who shall hold office until his successor shall be qualified. He shall receive and safely keep the revenues and other public moneys of the county, and all money and funds authorized by law to be paid to him and disburse the same pursuant to law."

MISSION STATEMENT

The mission of the Treasurer is to serve the taxpayers and taxing districts of Champaign County by managing an efficient and accurate billing, collecting, investing, and disbursing system for tax moneys; to ensure the safety, liquidity, and yield of County funds by developing and implementing a sound, written investment policy in accordance with Illinois law.

BUDGET HIGHLIGHTS

Due to a depleted fund balance in Fund 2619, automation expenditures will continue to be paid from the General Fund in FY2024 and FY2025. Additionally, the part-time employee expenses were recommended to be moved to the General Fund to allow Fund 2619 to increase to a more healthy level. As Fund 2619 normally funds IT refresh, this expense was funded by the General Fund in FY2023. The four units used for customer transaction processing were recycled equipment running software up to ten years old. As a result, the slow speeds created delays in providing adequate customer service. These terminals were switched out with the FY2018 individual terminals, after the units were fully reset by IT. Replacement of the decades-old sealer and money counter have assisted with processing mobile home tax bills and expediting money counting, respectively.

With the limited personnel and the changes to financial and collection systems, the office continues to operate at a barely functional level. The requests to add a separate iteration of the financials system for FY2022 and FY2023 were disregarded. The recent push to establish a separate iteration

for both collector and drainage functions will provide additional reporting and tracking information for both, which will alleviate some of the additional strain caused by the adoption of a financials system without consideration of the collector and drainage functions in the office. A separate creation of a database to simplify reconciliations for both functions until the financials system is fully implemented will help to decrease the man hours for this process until the financials system is fully functioning. Finally, the additional personnel will ensure that we can meet the separation in duties requirements from the external auditor findings and allow for a more balanced workflow for the staff members within the office.

As an office that funds itself and partially funds others, the continued unsupported requests for additional personnel is beyond concerning and has the potential to become a significant liability for the county. The past three years have been dedicated to fixing previous years' errors, catching up on audits, putting out fires caused by lack of attention to detail, and correcting errors made by other offices. The most recent of which was a review of financial tracking for drainage to identify issues going back to 2018. As a result, there have been discussions regarding restructuring to clarify the job descriptions and push the restructure plan forward for consideration in September. If these changes are not adopted, this could be viewed as a deliberate act to ensure that the office is not able to move from barely functional to fully functional and the potential significant financial liabilities would become a reality that the county can ill afford.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Property Taxes					
400105	Penalties On Taxes	891,562	640,000	640,000	800,000
Property Taxes Total		891,562	640,000	640,000	800,000
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	6,500	6,500	6,500	6,500
400476	Other Intergovernmental	0	7,500	7,500	7,500
Intergov Revenue Total		6,500	14,000	14,000	14,000
Fees, Fines, Charges					
400701	Charges For Services	1,524	200	200	200
Fees, Fines, Charges Total		1,524	200	200	200
Misc Revenue					
400801	Investment Interest	23,967	7,000	15,000	7,000
Misc Revenue Total		23,967	7,000	15,000	7,000
Revenues Total		923,552	661,200	669,200	821,200
Expenditures					
Personnel					
500101	Elected Official Salary	109,774	112,373	112,373	114,582
500103	Regular Full-Time Employees	200,495	210,913	210,915	250,915
500105	Temporary Staff	0	13,000	13,000	13,000
500109	State-Paid Salary Stipend	6,500	6,500	6,500	6,500
Personnel Total		316,769	342,786	342,788	384,997
Commodities					
501001	Stationery And Printing	2,614	4,200	4,200	4,600
501002	Office Supplies	2,882	1,100	1,100	1,100
501004	Postage, Ups, Fedex	464	700	700	700
501005	Food Non-Travel	136	0	100	0

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
501017	Equipment Less Than \$5000	3,263	0	0	0
Commodities Total		9,360	6,000	6,100	6,400
Services					
502001	Professional Services	25,032	41,000	37,885	41,000
502003	Travel Costs	1,890	2,000	2,000	2,000
502004	Conferences And Training	450	0	0	0
502014	Finance Charges And Bank Fees	387	0	0	0
502019	Advertising, Legal Notices	12,804	4,473	4,473	4,473
502021	Dues, License, & Membershp	500	750	750	750
Services Total		41,062	48,223	45,108	48,223
Expenditures Total		367,192	397,009	393,996	439,620

FTE Summary

2021	2022	2023	2024	2025
5	5	5	5	6

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$1.71	\$1.80	\$1.94

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 - Champaign County is a high-performing, open, and transparent local government organization

The Treasurer’s primary goal is to provide excellent and equitable public service, including financial management as well as easy access to public information.

The Treasurer’s office includes an area for public access to our records.

County Board Goal 2 - Champaign County maintains high-quality public facilities and roads and provides a safe rural transportation system

The Treasurer’s office is accessible for all citizens of Champaign County.

INVESTMENT OF FUNDS

All funds brought to the Treasurer’s office will be receipted into the accounting system and deposited into the bank in a timely manner. Idle cash will be invested for county departments in bank accounts, term investments, state investment pools, and newly allowed options by state statute. Bond proceeds will be invested with allowance for payments of scheduled liabilities. All investments will be made following the objectives of Safety, Liquidity and Yield, in that order.

OBJECTIVES

Receipt all money into the accounting system

Deposit all receipted money in the bank

Invest funds according to safety, liquidity and yield principles

Maintain enough liquid assets to pay obligations

Fulfill Chief Financial Officer duties for federal and state grants for select offices

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Investment interest, all funds	42,984	33,000	50,000
Number of cash receipts entered	7,479	TBD	TBD
Number of annual debt service payments	8	8	8
Number of Treasurer's bank accounts	31	31	31
Number of County funds	68	68	62

DESCRIPTION – REAL ESTATE TAX COLLECTION

The county treasurer also serves as county collector of taxes. The county collector is responsible for the preparation of tax bills and for the collection and distribution of property tax funds. Upon receipt and *validation* of the tax monies, the county collector proceeds to disburse these funds to the 500+ taxing districts. The county collector holds a tax sale at the end of every tax year to sell the tax on parcels that remain unpaid. Additionally, the collector assists senior citizens in filing for the Senior Citizens Real Estate Tax Deferral Program, a tax relief program that allows qualified senior citizens to defer all part of payments for property taxes. Finally, the collector provides treasury services for 50+ drainage districts.

OBJECTIVES

- Distribute tax money
- Reconcile and post all payments
- Provide automated services and access to payments and information
- Coordinate corrections for tax sales and parcel/taxing body adjustment details
- Collect all late interest due
- Reconcile all collector bank statements

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Amount of tax money distributed	449,584,044	481,834,977	500,000,000
Overall collection percentage	99.96%	99.95%	99.95%
Amount of late charges collected	891,562	800,000	800,000
Number of bills sent	79,181	79,475	79,700
Number of tax distributions	6	8	8
Number of bank reconciliations per month	30	30	30
Number of automatic withdrawal transactions	3,311	3,178	0

Due to the continued challenges with rejected accounts and inadequate manpower required for maintaining the automatic payment program, it has been discontinued within the office. The possibility for bringing the option back to the office should be revisited once the office is properly staffed and able to provide non-mandated services.

Treasurer Working Cash Special Revenue Fund (2610-026)

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 specific statutory conditions.

BUDGET HIGHLIGHTS

The Working Cash Fund has not been used in many years. The total dollar amount could help the General Fund or a real estate tax supported Special Tax Fund deal with a small cash flow problem but is not big enough to have a major impact.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Misc Revenue					
400801	Investment Interest	5,953	8,000	14,000	8,000
Misc Revenue Total		5,953	8,000	14,000	8,000
Revenues Total		5,953	8,000	14,000	8,000
Expenditures					
Interfund Expense					
700101	Transfers Out	0	8,000	8,000	12,000
Interfund Expense Total		0	8,000	8,000	12,000
Expenditures Total		0	8,000	8,000	12,000

Fund Balance

2023 Actual	2024 Projected	2025 Budget
383,667	389,667	385,667

DESCRIPTION

The Working Cash Fund is a borrowing source for tax supported County funds. It must be reimbursed through property tax collections. It requires a county board resolution to borrow.

OBJECTIVES

The most important objective is to keep the fund liquid for possible use by a qualifying fund.

Treasurer Tax Sale Automation Special Revenue Fund (2619-026)

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

BUDGET HIGHLIGHTS

This fund is typically used to purchase office technology, and additional equipment. Computer replacement took place in FY2023 from the General Fund, except for the customer service terminals replaced with recycled individual computers from the FY2018 refresh. The fund is beginning to

recover but is still unhealthy and part-time personnel costs are being shifted to the General Fund until this fund is self-sufficient. The purchase of an additional cash machine will be the last step in upgrading the decades-old equipment within the office to newer multi-functional equipment. The high-capacity printer has been discussed and a better option will likely be considered with the potential RFP in the upcoming years.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	29,200	17,000	17,000	9,000
Fees, Fines, Charges Total		29,200	17,000	17,000	9,000
Misc Revenue					
400801	Investment Interest	386	200	1,000	200
Misc Revenue Total		386	200	1,000	200
Revenues Total		29,586	17,200	18,000	9,200
Expenditures					
Personnel					
500105	Temporary Staff	11,500	18,500	18,500	0
500301	Social Security-Employer	880	880	880	0
500304	Workers' Compensation Insuranc	55	51	51	0
500305	Unemployment Insurance	219	240	240	0
Personnel Total		12,654	19,671	19,671	0
Commodities					
501002	Office Supplies	0	2,000	2,000	2,000
Commodities Total		0	2,000	2,000	2,000
Services					
502004	Conferences And Training	410	2,500	2,500	2,500
Services Total		410	2,500	2,500	2,500
Expenditures Total		13,064	24,171	24,171	4,500

Fund Balance

	2023 Actual	2024 Projected	2025 Budget
	28,502	22,331	27,031

DESCRIPTION

The revenues collected in this fund are used to reduce demands on the Treasurer’s General Corporate Fund budget. All commodities and services that are allowed by law, are purchased from this fund. Purchases from this fund include computer and technology needs for the office; hiring part-time staffing during the collection season; paying for the Lock Box bank contract; and costs of the real estate tax billing system.

OBJECTIVES

The goal every year is to conduct the annual tax sale in a legal, fair, efficient, and transparent manner. The fund’s resources are to be used to offset as much of the burden on the General Corporate Fund as possible.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Number of Parcels Sold at Tax Sale	912	900	875
Number of Registered Tax Buyers	30	35	40
Tax Sale Winning Bid Rate (Weighted Average)	3.49%	4%	4%

The expectation of decreased interest rates is partly due to the change in state statute, which decreased the total percentage allowed for real estate from 18% to 9%, and partially due to the increase in tax buyer numbers. The expectation is that a request to move to single-bidder tax sales will be requested at the September board meeting to ensure the process is more fair and equitable for all tax buyers.

Treasurer Property Tax Interest Fee Special Revenue Fund (2627-026)

The Property Tax Interest Fee Fund was established by statute (35 ILCS 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.

BUDGET HIGHLIGHTS

This fund has been stable source of income to the General Corporate Fund. Its annual revenues depend on the number of tax sale items (\$60 per tax sale property).

Department Summary

	2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues				
Fees, Fines, Charges				
400701 Charges For Services	(145)	55,000	55,000	49,000
Fees, Fines, Charges Total	(145)	55,000	55,000	49,000
Misc Revenue				
400801 Investment Interest	(83)	2,000	6,400	2,000
Misc Revenue Total	(83)	2,000	6,400	2,000
Revenues Total	(228)	57,000	61,400	51,000
Expenditures				
Interfund Expense				
700101 Transfers Out	0	57,000	57,000	57,000
Interfund Expense Total	0	57,000	57,000	57,000
Expenditures Total	0	57,000	57,000	57,000

Fund Balance

	2023 Actual	2024 Projected	2025 Budget
	150,015	154,415	148,415

DESCRIPTION

The fee of \$60 per tax sale item is deposited in this fund. By state law when the fund achieves a balance in excess of \$100,000, any money above that is transferred annually to the General Corporate Fund.

OBJECTIVES

To provide a stable revenue source for the General Corp fund.

Treasurer Tax Indemnity Fund Special Revenue Fund (2609-026)

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.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	51,388	0	0	183,000
Fees, Fines, Charges Total		51,388	0	0	183,000
Misc Revenue					
400801	Investment Interest	12,596	4,500	17,000	4,500
Misc Revenue Total		12,596	4,500	17,000	4,500
Revenues Total		63,984	4,500	17,000	187,500
Expenditures					
Services					
502028	Distributions	99,000	207,000	207,000	198,000
Services Total		99,000	207,000	207,000	198,000
Expenditures Total		99,000	207,000	207,000	198,000

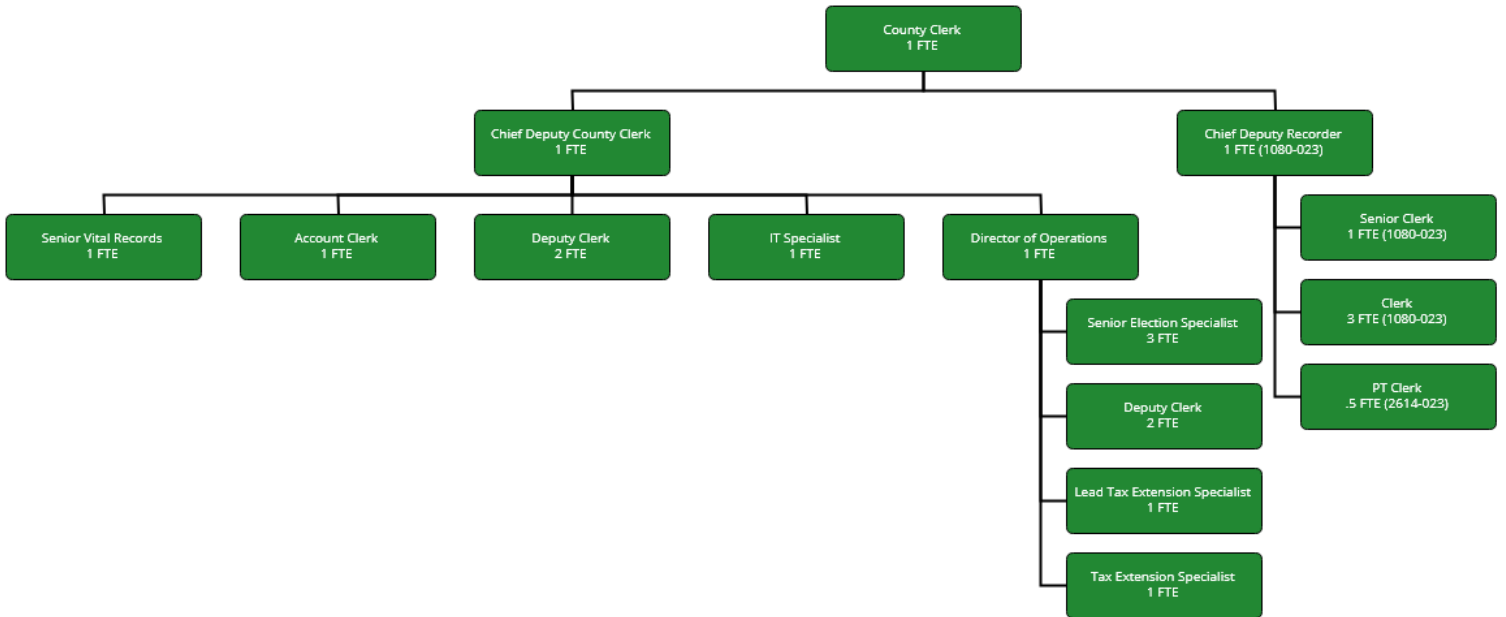
Fund Balance

2023 Actual	2024 Projected	2025 Budget
489,986	299,986	289,486

OBJECTIVES

- To ensure fair and equitable determination of eligibility
- Provide prompt payment after court determination or settlement

County Clerk General Fund (1080-022)



County Clerk (1080-022) positions: 15 FTE
 Recorder (1080-023) positions: 5 FTE
 Recorder (2614-023) positions: .5 FTE

The position, functions, powers, and duties of the county clerk are statutorily defined in the Illinois Counties Code (55 ILCS 5/3-2).

*AFSCME brought to our attention that in 2021 we had one more position in the Recorder’s office than we currently do now. Clerk Ammons would like to discuss filling this position for FY 2025.

MISSION STATEMENT

To provide professional and accurate service to the public; to provide safe and secure maintenance of county records; to ensure elections in Champaign County are fair, free, and accessible; and to accurately and efficiently perform our statutory duties in all areas of the office.

BUDGET HIGHLIGHTS

FY 2025 The Clerk and Recorder's office is anticipating a possibility of 2 elections: a Primary and General Consolidated Election. Our FY 2025 budget reflects the costs of compliance with state mandates for election administration, including election day registration, automatic voter

registration and expanding early and vote-by-mail voting. In addition to the traditional expenses for election administration, voter education, election judges and mandated compliance. In FY 2024, The County Clerk and Recorder's office has completed the digitization of vital records and the implementation of APEX to streamline workflow, while protecting archived documents. The digitization project was paid for using ARPA funds. In FY 2024, The Champaign County Clerk and Recorder's office won an award for the most vital records requests in the large county category in Illinois.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	0	51,815	51,815	51,815
Intergov Revenue Total		0	51,815	51,815	51,815
Fees, Fines, Charges					
400701	Charges For Services	309,132	340,000	340,000	340,000
Fees, Fines, Charges Total		309,132	340,000	340,000	340,000
Licenses And Permits					
400601	Licenses - Business	35,563	30,000	30,000	30,000
400610	Licenses - Nonbusiness	71,680	80,400	80,400	80,400
Licenses And Permits Total		107,243	110,400	110,400	110,400
Misc Revenue					
400801	Investment Interest	155	200	200	200
400902	Other Miscellaneous Revenue	7,863	20	20	20
Misc Revenue Total		8,018	220	220	220
Revenues Total		424,393	502,435	502,435	502,435
Expenditures					
Personnel					
500101	Elected Official Salary	109,774	112,373	112,373	114,582
500103	Regular Full-Time Employees	686,298	763,134	754,495	754,495
500105	Temporary Staff	70,493	80,000	80,000	80,000
500108	Overtime	4,893	10,000	10,000	10,000
500109	State-Paid Salary Stipend	0	6,500	6,500	6,500
Personnel Total		871,458	972,007	963,368	965,577

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Commodities					
501001	Stationery And Printing	151,191	60,000	60,000	60,000
501002	Office Supplies	6,170	5,200	5,200	5,200
501003	Books, Periodicals, And Manual	144	120	320	320
501004	Postage, Ups, Fedex	18,706	15,000	15,000	15,000
501005	Food Non-Travel	6,476	9,500	9,500	9,500
501006	Medical Supplies	19	0	20	20
501009	Vehicle Supp/Gas & Oil	212	500	500	500
501010	Tools	42	0	0	0
501012	Uniforms/Clothing	823	0	0	0
501013	Dietary Non-Food Supplies	359	0	100	100
501015	Election Supplies	39,515	15,000	27,000	15,000
501017	Equipment Less Than \$5000	11,732	8,500	8,500	8,500
501019	Operational Supplies	110	0	200	0
Commodities Total		235,499	113,820	126,340	114,140
Services					
502001	Professional Services	55,250	42,000	36,400	42,000
502002	Outside Services	32,588	15,000	15,000	15,000
502003	Travel Costs	7,555	10,000	10,000	10,000
502004	Conferences And Training	1,269	2,500	2,500	2,500
502012	Repair & Maint	3,200	5,000	5,000	5,000
502014	Finance Charges And Bank Fees	257	250	250	250
502016	Election Workers/Jurors	23,988	180,000	180,000	180,000
502017	Waste Disposal And Recycling	613	0	0	0
502019	Advertising, Legal Notices	29,975	50,000	50,000	50,000
502021	Dues, License, & Membershp	7,120	1,500	1,500	1,500

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
502022	Operational Services	4,160	0	4,230	0
502024	Public Relations	106	4,230	0	4,230
502035	Repair & Maint - Equip/Auto	57,862	0	59,576	0
502037	Repair & Maint - Building	1,758	0	1,740	0
502047	Software License & Saas	94,507	135,000	135,000	135,000
Services Total		320,207	445,480	501,196	445,480
Capital					
800401	Equipment	0	42,535	42,535	42,535
Capital Total		0	42,535	42,535	42,535
Expenditures Total		1,427,164	1,573,842	1,633,439	1,567,732

FTE Summary

2021	2022	2023	2024	2025
15	15	15	15	15

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$7.42	\$7.65	\$7.62

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 - Champaign County is a high-performing, open, and transparent local government organization

Utilize technology for efficiency in operations and convenience in service

Identify and implement savings through all possible collaborations with other County departments

To provide a work environment focusing on the delivery of courteous and timely services

To promote open, transparent, and ethical behavior to ensure the integrity and fairness of elections in Champaign County

To develop and implement a plan for employee training to provide optimum performance and delivery of services by County Clerk staff

To maintain a continuously updated and accurate web site as a vehicle to provide the public with information

To develop and enhance the access to services online

County Board Goal 3 - Champaign County promotes a safe, just, and healthy community

To consider accessibility for all persons in the delivery of all services

County Board Goal 4 - Champaign County is a county that supports planned growth to balance economic growth with the preservation of our natural resources

To account for demographics and population changes in the planning of operations and services, especially election services

DESCRIPTION - ELECTIONS

The County Clerk's Office administers all elections in Champaign County, including but not limited to registering voters, receiving candidate petitions, training election judges, setting up polling places, and tabulating election results.

OBJECTIVES

Maintain the highest level of integrity, security, and transparency as possible with the election process

Process voter registrations and vote by mail in a timely fashion

Provide a high level of access to voter registration and voting opportunities

Provide assistance to all units of government with their election responsibilities

Accurately and transparently tabulate and report election results

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Voter registrations processed	5,224	8,000	5,000
Early Voting	2,826	25,000	4,000
Voters voting on Election Day	8,150	50,000	15,000
Vote by Mail	8,088	18,000	12,000

In FY 2024, the Clerk and Recorder’s office implemented APEX for vital records which streamlined workflow while protecting archival vital record documents. FY 2024, saw the completion of the digitization of all vital record documents which was paid through ARPA funding. In FY 2024, the Clerk’s office won an award at the Illinois Clerk and Recorders’ Association meeting for the highest volume of online records processed in the large county category.

In FY 2024, The Clerk and Recorder’s office completed property tax extension on time for the fifth year in a row. We are continuing to work on the digitization of archives to make those property tax records available to the public on our website.

In FY 2024, the Clerk and Recorder’s office will administer two elections for the Presidential cycle. The County Clerk and Recorder’s office is preparing for the possibility of 2 elections in FY 2025, the Primary and General Consolidated Elections. We continue to look for ways to make elections accessible and secure. For the 2024 General Election the office anticipates voters continuing to take advantage of early voting and vote by mail. At the time of the budget being prepared the permanent vote by mail list had over 16,000 voters signed up.

The Clerk and Recorder’s office was able to utilize grant funding from the State Board of Elections to offset the costs of administering elections and to make elections more accessible in the County. To date, the Clerk’s office has utilized over 1.5 million dollars in grant funding related to elections administration.

In FY 2024, the Clerk and Recorder’s office had another steady year of transactions and recording of deeds. In FY 2024, the budget for funds that pay the state their fees for RHSP (Rental Housing Support Program) and MyDec are now pass through fund accounts, no longer requiring budget amendments to cover any expenditures where budget projections fell short. The Clerk and Recorder’s office started the Restrictive Covenant Project to help gather data, mapping, and inform property owners who have restrictive covenant language associated with their property records.

FY 2024 saw a unique opportunity for outreach, where admin and staff from the Champaign Clerk and Recorder’s office worked with several individuals on the history of voting rights in Champaign County. The short documentary film regarding how students organized for the right to vote will be coming this fall.

Taxes

DESCRIPTION - TAXES

The County Clerk’s Office calculates and extends property taxes for all taxing districts in the County, maintains drainage assessment rolls, and handles delinquent taxes.

OBJECTIVES

Provide tax extensions to Treasurer by the middle of April of each year

Provide accurate and friendly service to the public

Provide a high level of service to the public on our website

Use imaging to reduce our need for storage and to provide easier access to documents

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Date tax extensions completed	April 15	April 11	April 10

The property tax calculations for tax extension were calculated on time and delivered to the Treasurer’s office by April 10th. This past tax cycle was delivered the earliest it has ever been under Clerk and Recorder Ammons’ administration. This achievement was due in large part to the dedication of staff and having adequate staffing levels in the property taxes division. The Clerk and Recorder’s office is scanning and digitizing tax documents to make those available to the public through the Clerk’s website and Devnet Wedge application. The Champaign County Clerk and Recorder’s office continues to provide professional and timely services for property tax customers.

DESCRIPTION - VITALS

The County Clerk’s Office retains vital records such as marriage licenses, birth certificates, and death certificates. It maintains and issues assumed business names, and other documents. It maintains the minutes of county board meetings as well as all ordinances and resolutions. Many intergovernmental agreements are filed in the office as well as numerous other miscellaneous documents.

OBJECTIVE

Provide accurate and friendly service to the public

Provide a high level of service to the public on our website

Use imaging to reduce our need for storage and to provide easier access to documents

Use technology to serve customers more conveniently and perform repetitive tasks more efficiently

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Birth certificate searches performed	8,492	8,500	8,600
Death certificate searches performed	1,089	1,106	1,100
Marriage/civil union licenses issued	1,012	1,200	1,100
Marriage Certificates	3,368	3,000	3,100

In FY 2024, the Clerk and Recorder’s office implemented APEX, which streamlined workflow and provided secure and accessible databases for vital records. At the 2024 Illinois Association of Clerks and Recorder’s meeting, Champaign County won the award for most online orders processed in the large county category.

County Clerk Surcharge Special Revenue Fund (2611-022)

The County Clerk Surcharge Fund was established by the County Board pursuant to the Vital Records Act (410 ILCS 535/1).

Fund Balance

2023 Actual	2024 Projected	2025 Budget
0	0	0

DESCRIPTION

This fund is a zero-sum fund to account for the payment to the state for vital record Certificate Surcharges.

Election Assistance Accessibility Grant Special Revenue Fund (2628-022)

The Election Assistance/Accessibility Grant Fund was established with federal Help America Vote Act (HAVA) funding along with the Illinois Voter Registration System (IVRS) grant.

BUDGET HIGHLIGHTS

The FY 2025, The State Board of Elections’ (SBOE) grant awards for IVRS (Illinois Voter Registration System) and HAVA (Help America Vote Act)/PPA (Polling Place Accessibility grants are estimated to be approximately \$225,000. The grant awards have not been announced but will be in August or September of FY 2024. In FY 2024, the Clerk and Recorder’s office was awarded \$209,677 in grant funding. These funds were utilized to offset costs to operating elections. Anticipated reimbursements will be for voter registration software program annual licensing, postage for voter registration cards, temporary staff for same day voter registration at early

polling locations, temp staffing, and election security expenditures. Other eligible reimbursements will focus on cybersecurity for elections hardware, staff training, to maintain security and best practices as recommended by the State Board of Elections.

In FY 2024, we were notified the SBOE closed out their FY 2023 without sending out the reimbursement to Champaign County for the PPA grant. This administrative oversight was corrected, and the reimbursement was sent to the Clerk and Recorder’s office with the assistance of the States Attorney’s office.

The grant funding from the SBOE’s cycle does not line up with the County’s fiscal year and crosses two fiscal years when the grant cycle begins. The grant cycle runs from July1-June 30 for the grant awards. The Champaign County Clerk and Recorder’s office is still waiting on state grant funding reimbursement from previous years. The issue of delays are being resolved now that there is new leadership at the SBOE.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	115,598	184,677	165,000	200,000
Intergov Revenue Total		115,598	184,677	165,000	200,000
Grant Revenue					
400451	Federal - Other	2,000	30,000	40,000	25,000
Grant Revenue Total		2,000	30,000	40,000	25,000
Revenues Total		117,598	214,677	205,000	225,000
Expenditures					
Personnel					
500105	Temporary Staff	12,500	70,000	70,000	70,000
500301	Social Security-Employer	866	5,355	5,355	5,355
500304	Workers’ Compensation Insuranc	54	350	350	350
500305	Unemployment Insurance	260	1,330	1,330	1,330
Personnel Total		13,680	77,035	77,035	77,035

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Commodities					
501001	Stationery And Printing	0	37,642	37,642	37,642
501015	Election Supplies	0	20,000	20,000	0
Commodities Total		0	57,642	57,642	37,642
Services					
502037	Repair & Maint - Building	21,677	0	1,000	0
502047	Software License & Saas	0	0	70,000	70,000
502048	Phone/Internet	11,759	0	10,000	0
Services Total		33,436	0	81,000	70,000
Expenditures Total		47,116	134,677	215,677	184,677

Fund Balance

2023 Actual	2024 Projected	2025 Budget
(178,324)	(189,001)	(148,678)

DESCRIPTION

The Election Assistance/Accessibility Grant Fund is used as repository for revenues associated with various grants, and is used to fund equipment, commodities, activities, and services in compliance with appropriate acceptance agreements.

OBJECTIVES

To utilize all grant funds for activities permitted and designated by the grant acceptance agreements, including voter education, voter registration, and accessibility

To secure appropriate grants, whenever possible, that allow for expanded and more efficient services within the County Clerk and Recorder's office.

County Clerk Automation Special Revenue Fund (2670-022)

The County Clerk Automation Fund was established by the County Board pursuant to the Counties Code (55 ILCS 5/4-4001).

BUDGET 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 to improve operational efficiency and services, including elections.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	14,132	25,000	25,000	25,000
Fees, Fines, Charges Total		14,132	25,000	25,000	25,000
Misc Revenue					
400801	Investment Interest	1,202	400	1,500	400
400902	Other Miscellaneous Revenue	5,274	12,500	12,500	12,500
Misc Revenue Total		6,476	12,900	14,000	12,900
Revenues Total		20,608	37,900	39,000	37,900
Expenditures					
Commodities					
501004	Postage, Ups, Fedex	0	6,500	6,500	6,500
501017	Equipment Less Than \$5000	0	7,000	7,000	7,000
Commodities Total		0	13,500	13,500	13,500
Services					
502002	Outside Services	0	12,500	12,500	12,500
502012	Repair & Maint	0	4,200	4,200	4,200
502047	Software License & Saas	12,462	11,265	12,500	11,265
Services Total		12,462	27,965	29,200	27,965
Expenditures Total		12,462	41,465	42,700	41,465

Fund Balance

2023 Actual	2024 Projected	2025 Budget
45,308	41,608	38,043

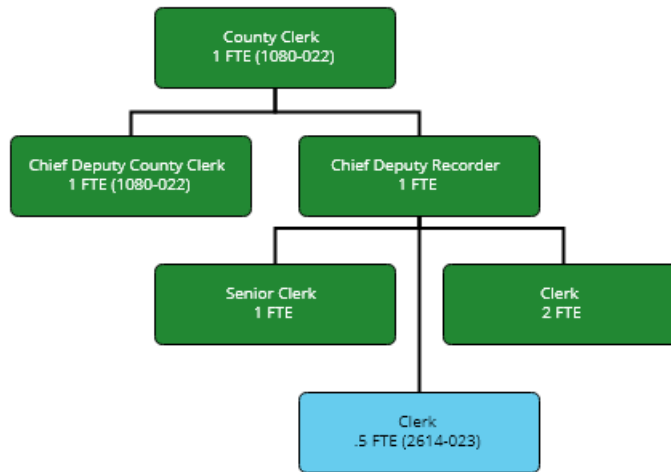
DESCRIPTION

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 and personnel.

OBJECTIVES

The objective of the County Clerk Automation fund is to fund operational and technological changes that enhance efficiency and to maintain and replace office technology.

County Clerk/Recorder General Fund (1080-023)



Recorder (1080-023) positions: 5.0 FTE (Green)

Recorder Automation Fund (2614-023) position: .5 FTE (Light Blue)

The functions, powers, and duties of the recording office are statutorily defined in the IL Counties Code (55 ILCS 5/3-5005). One of the Clerk’s office goals is to add a .5 FTE that was lost during the 2021 transition of a new Recorder of Deeds. This position was vacated by Adam G. in 2021.

MISSION STATEMENT

It is the mission of the recording office to ensure the accurate and efficient recording and indexing of land records and other miscellaneous documents within Champaign County; to act as the protector of real property and its history; to provide prompt and courteous service to all.

County that have been impacted by Restrictive Covenants and the office plans to make this data accessible to the public, the County Board with the goal of it informing funding opportunities. The Restrictive Covenant Project committee meets regularly to advise on mission, goals, and deliverables about the project.

BUDGET HIGHLIGHTS

FY 2024 continues to be steady for recording of deeds documents. Staff continue to provide excellent customer service while processing hundreds of documents each month. In FY 2024, the Clerk and Recorder’s office created the Restrictive Covenants Project to help property owners understand restrictive covenant language associated with their land records. The Clerk and Recorder’s office formed an advisory committee made up of elected officials, realtors, University of Illinois representatives, legal experts, and County Board Members. This is featured on the Clerk and Recorder’s website and the office has also hosted outreach events. The Clerk and Recorder’s office is working with GIS to map the areas of Champaign

In FY 2024 the Clerk and Recorder’s office implemented a software program called Citadel (affiliated with our Fidlra vendor and is a free service). Citadel was implemented to help comply with Daniel’s Law which allows for personal information to be redacted from official documents to help shield and protect identity. Individuals who are judges, domestic violence victims, and also includes election workers who wish to keep their information private may do so now securely in Champaign County.

In FY 2024 the Clerk and Recorder’s office continues to do outreach around Property Fraud Alerts, Property After Death, and the Restrictive Covenants in Champaign County.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	600,816	735,000	735,000	735,000
Fees, Fines, Charges Total		600,816	735,000	735,000	735,000
Licenses And Permits					
400611	Permits - Nonbusiness	583,180	500,000	500,000	500,000
Licenses And Permits Total		583,180	500,000	500,000	500,000
Misc Revenue					
400902	Other Miscellaneous Revenue	(22,654)	25,000	25,000	25,000
Misc Revenue Total		(22,654)	25,000	25,000	25,000
Revenues Total		1,161,342	1,260,000	1,260,000	1,260,000
Expenditures					
Personnel					
500103	Regular Full-Time Employees	180,621	211,360	193,697	193,697
Personnel Total		180,621	211,360	193,697	193,697
Commodities					
501002	Office Supplies	290	500	500	500
501005	Food Non-Travel	158	0	120	144
501019	Operational Supplies	203	0	0	0
Commodities Total		651	500	620	644
Services					
502003	Travel Costs	104	500	500	500
502004	Conferences And Training	0	500	500	500
502020	Bad Debt Expense	181	0	0	0
502021	Dues, License, & Membershp	15	780	780	780
Services Total		300	1,780	1,780	1,780
Expenditures Total		181,572	213,640	196,097	196,121

FTE Summary

2021	2022	2023	2024	2025
3	4	4	4	4

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$0.88	\$1.04	\$0.95

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 - Champaign County is a high-performing, open, and transparent local government organization

Create an office culture that puts citizens first

Maintain efficient operations within the revenue generated at current and statutory fee levels

Monitor office practices to update and refine operating techniques to conserve our assets

Create an environment where information is received and shared in a timely manner

Work with administration and the county board to provide all needed documents pertaining to county ordinances, plans, and emergency response

Work with other county depts to implement Local Government Electronic Notification program

County Board Goal 2 - Champaign County maintains high-quality public facilities and roads and provides a safe rural transportation system

Maintain an accurate and updated website

Assess and implement office changes with the Automation Fund while continuing to make the Recorder’s office ADA-compliant and friendly

Participate in appropriate facility upgrades

Continue to make advances in technology to reduce the need for office space and parking

County Board Goal 3 - Champaign County promotes a safe, just, and healthy community

Promote a safe and healthy work environment and public area

County Board Goal 4 - Champaign County is a county that supports planned growth to balance economic growth with the preservation of our natural resources

Regularly review facility needs and provide information to county administration regarding energy reduction plans

Work to make sure that all plats and annexations fit within county and state policies

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Net revenue generated after state transfer for General Corporate Fund through recording fees/revenue stamps/misc. revenue	1,819,000	1,327,500	1,530,000
Documents recorded annually	30,000	22,000	28,000

County Board Goal 5 - Champaign County is a county that maintains safe and accurate county records and performs county administrative, governance, election, and taxing functions for county residents

Provide the Supervisor of Assessments & GIS with needed information from the Recording Office

Increase the use of digital communications as possible

Increase the number of documents available digitally

Work to pass legislation for the digital submission of plat maps

DESCRIPTION

The recording office’s primary function is the receipt, approval, and recordation of land records and other miscellaneous documents, as well as the indexing and archiving of recorded documents. These documents are to be retained forever and are used for the maintenance of title to property in Champaign County. The main goal of the recording office has expanded from streamlining recording and indexing new documents, to also imaging and indexing past documents. Eventually, the office plans to have all records within the county’s vault available (and searchable) online.

OBJECTIVES

Record and return documents at the time of recording

Continue the ongoing project of back indexing images for the purpose of making them searchable online

Continued conversion of microfilm images to digital images for the purpose of making them searchable online

Centralization of microfilm and preserving the integrity of deteriorating film

Upgrade technology to meet changing Windows standards

Identify new sources of revenue

Work to integrate our information seamlessly with GIS and the Supervisor of Assessments

Continue the preservation of indexes and plats

Increase the use of electronic recording.

Recorder Automation Special Revenue Fund (2614-023)

The Recorder Automation Fund was established pursuant to Public Act 83-1321 to be used for: (1) a document storage system to provide the equipment, materials and necessary expenses incurred to help defray the cost of implementing and maintaining such a document records system; and (2) a system to provide electronic access to those records. The statutory authority for the county board to impose the fee is defined in Division 4-4 – County Clerk Fees – First and Second Class Counties – of the Counties Code (55 ILCS 5/).

MISSION STATEMENT

The accurate and efficient recording and indexing of land records and miscellaneous documents recorded within Champaign County, and to provide prompt and courteous service, to integrate our office records with other county and governmental organizations, and to increase access to documents and data within our office. To continually work to update archival records to new technology while maintaining their historical integrity.

BUDGET HIGHLIGHTS

Our revenues have continued to increase due in large part to a better web presence and increased digital offerings available to our Laredo customers. We continue to look for ways to integrate our office with other offices to improve efficiency.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	257,942	180,000	180,000	180,000
Fees, Fines, Charges Total		257,942	180,000	180,000	180,000
Misc Revenue					
400801	Investment Interest	18,749	1,000	25,000	1,000
Misc Revenue Total		18,749	1,000	25,000	1,000
Revenues Total		276,691	181,000	205,000	181,000
Expenditures					
Personnel					
500104	Regular Part-Time Employees	15,350	17,933	17,813	17,813
500105	Temporary Staff	0	10,000	10,000	10,000
500301	Social Security-Employer	1,174	1,372	1,372	2,128
500302	Imrf - Employer Cost	405	486	486	486
500304	Workers' Compensation Insuranc	69	90	90	90
500305	Unemployment Insurance	276	276	276	317
Personnel Total		17,274	30,157	30,037	30,834
Commodities					
501001	Stationery And Printing	140	5,000	5,000	5,000
501002	Office Supplies	528	5,000	5,000	5,000
501017	Equipment Less Than \$5000	6,857	1,000	1,000	1,000
Commodities Total		7,525	11,000	11,000	11,000

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Services					
502001	Professional Services	0	30,000	30,000	30,000
502002	Outside Services	22,093	60,000	60,000	60,000
502004	Conferences And Training	0	2,500	2,500	2,500
502011	Utilities	0	100	100	100
502012	Repair & Maint	0	38,143	38,143	38,143
502014	Finance Charges And Bank Fees	78	100	100	100
502046	Equip Lease/Equip Rent	147	0	0	0
502047	Software License & Saas	89,201	0	87,500	87,500
Services Total		111,519	130,843	218,343	218,343
Capital					
800401	Equipment	0	2,840	2,840	2,840
Capital Total		0	2,840	2,840	2,840
Expenditures Total		136,319	174,840	262,220	263,017

Fund Balance

2023 Actual	2024 Projected	2025 Budget
720,000	662,800	580,783

FTE Summary

2021	2022	2023	2024	2025
2.5	0.5	0.5	0.5	0.5

DESCRIPTION

The automation fund makes possible various new software products that improve our efficiency and accuracy. We continue to make progress on our digitizing and back indexing efforts.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
2	3	4	5
Number of documents recorded & filed electronically	12,230	20,000	17,500
Number of old documents converted to digital format	25,000	25,000	100,000
Error Corrections	250	250	500
Number of documents back indexed	20,000	20,000	20,000

OBJECTIVES

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

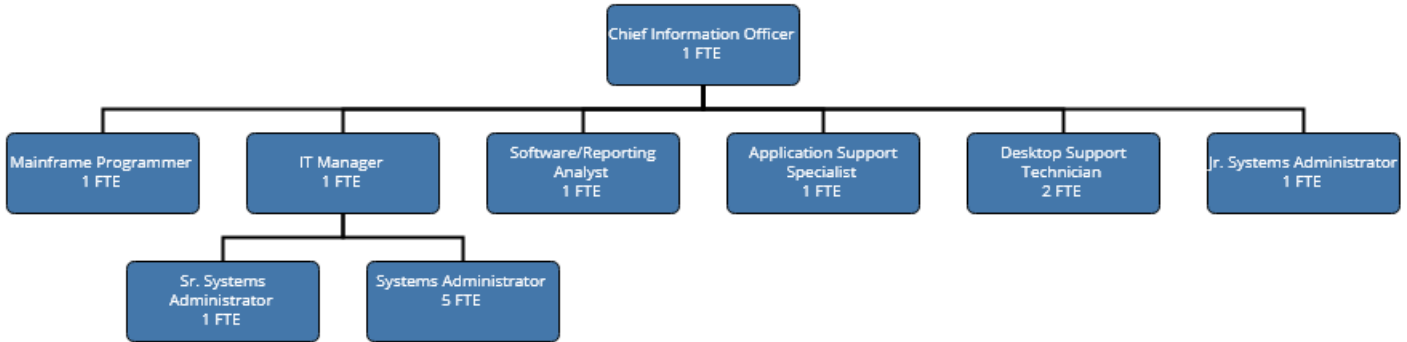
Digitize and index all county plats

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 program and Monarch, our new bulk copy program

Continue to enhance, through technology, the delivery of information and documents to the public

Information Technology General Fund (1080-028)



Information Technology (IT) positions: 14 FTE

MISSION STATEMENT

To assist County Departments in developing and implementing creative technology solutions that keep data and systems secure, increase transparency, reduce costs and waste and better enable the public to have positive and efficient interactions with County government.

BUDGET HIGHLIGHTS

A separate Information Technology (IT) Budget allows the County to better track technology expenditures. The IT budget covers the cost for the following centralized services for all General Corporate Fund departments:

- *Copier and printer services
- *Telecom services
- *Technology support services
- *Internet services, cloud-based services, and perimeter security
- *Salaries for all IT positions providing technology and programming support to County departments

Revenues received by IT include the following:

- *Reimbursement for services rendered by the IT staff from funds outside the General Corporate Fund

*Reimbursement from other funds for cloud-based services, disaster recovery, and copier services

*Reimbursement from the City of Urbana and Urbana Free Library for a shared internet connection

*Reimbursement from Townships for part of the cost of CAMA software

Projects that are highlights of the FY2025 County IT Budget include the following:

- *Expanding the utilization of cloud services for disaster recovery
- *Due to a backlog of projects and move from Brookens to County Plaza, thoughtful decisions have been made to limit new initiatives in the 2025 fiscal year.

In addition, the County Board should be aware of several technology-related items necessary for the department's optimal operations:

- *The County's wireless infrastructure needs to be expanded to include seamless wireless capabilities in facilities
- *Staffing will need to be realigned over the next 3 to 5 years in order to accommodate the implementation of new systems and services

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Intergov Revenue					
400476	Other Intergovernmental	11,825	4,800	4,800	4,800
Intergov Revenue Total		11,825	4,800	4,800	4,800
Fees, Fines, Charges					
400701	Charges For Services	0	45,600	45,600	45,600
Fees, Fines, Charges Total		0	45,600	45,600	45,600
Misc Revenue					
400902	Other Miscellaneous Revenue	3,862	0	0	0
Misc Revenue Total		3,862	0	0	0
Interfund Revenue					
600101	Transfers In	43,376	0	0	0
Interfund Revenue Total		43,376	0	0	0
Revenues Total		59,063	50,400	50,400	50,400
Expenditures					
Personnel					
500103	Regular Full-Time Employees	760,060	957,853	1,023,394	1,023,394
500105	Temporary Staff	21,552	13,000	19,930	13,000
Personnel Total		781,612	970,853	1,043,324	1,036,394
Commodities					
501001	Stationery And Printing	0	250	250	250
501002	Office Supplies	38,422	32,500	32,500	32,500
501003	Books, Periodicals, And Manual	578	250	250	250
501010	Tools	101	0	0	0
501017	Equipment Less Than \$5000	46,511	35,000	35,000	35,000
501019	Operational Supplies	591	4,000	4,000	4,000
Commodities Total		86,202	72,000	72,000	72,000
Services					
502001	Professional Services	0	1,000	1,000	1,000
502002	Outside Services	1,764	5,000	5,000	5,000
502003	Travel Costs	4,131	3,250	3,250	3,250
502004	Conferences And Training	5,020	12,500	12,500	12,500
502011	Utilities	0	1,000	1,000	1,000
502012	Repair & Maint	0	35,000	31,258	35,000

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
502014	Finance Charges And Bank Fees	53	0	0	0
502017	Waste Disposal And Recycling	65	1,000	1,000	1,000
502021	Dues, License, & Membershp	1,008	1,250	1,250	1,250
502022	Operational Services	1,269	1,250	1,250	1,250
502035	Repair & Maint - Equip/Auto	340	0	0	0
502046	Equip Lease/Equip Rent	233,225	230,000	230,000	230,000
502047	Software License & Saas	59,865	30,500	30,160	30,500
502048	Phone/Internet	52,519	57,000	57,000	57,000
	Services Total	359,260	378,750	374,668	378,750
	Expenditures Total	1,227,075	1,421,603	1,489,992	1,487,144

FTE Summary

2021	2022	2023	2024	2025
10	10	12	14	14

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$6.60	\$6.91	\$7.22

ALIGNMENT to STRATEGIC PLAN

County IT's role in aligning to the Strategic Plan is to provide the core support necessary for every County Department to achieve their missions and goals and to help them plan for new and upgraded systems that allow departments to be more efficient and more responsive to the needs of the public.

DESCRIPTION

The IT Department provides computer, reporting, and programming support to the County's 600 plus technology devices supporting the County's workforce. Supported services include:

- *operation of a secure and robust computer network that connects all of the County's worksites via fiber optic cabling or secure site to site VPN
- *development and maintenance of the County's website
- *operation of Windows servers, SQL database servers, and two IBM iSeries mainframes
- *backup, disaster recovery, and continuity of operations planning

- *programming services for various customized in-house programs
- *operation and support of various vendor purchased solutions for timekeeping and human resources, inmate services, public safety, real estate tax cycle, and management of court-related offices
- *broadcasting, recording, and video streaming of all County Board and Committee meetings
- *network perimeter security, including firewalls and virus/malware protection
- *video evidence management
- *remote support for home workers
- *video conferencing services for meetings

Support is provided using an integrated help desk, which is manned Monday through Friday, 8 am to 9 pm, 8a to 2p on Saturdays, with forthcoming hours on Sunday. After-hours support is also provided to three shift operations at the Sheriff's Office, Adult and Juvenile Detention Centers, Animal Control, and Coroner's Office through an on-call emergency line. Incidents are tracked using the software and can be anything from a "how do I do this" question to a malfunctioning computer to a major service outage. Utilization of the help desk by employees allows IT Services to track frequent issues, which can result in the identification of opportunities for training as well as ways to improve business processes.

OBJECTIVES

- To provide quick, reliable, trusted, and cost-effective IT services to all users while improving staff efficiency
- To ensure the security and protection of all electronic information maintained and shared through the County's network

To work with all County Departments to develop information technology as a means to improve the effectiveness and performance of programs and initiatives of County government

To provide continuity of operations and disaster recovery

To provide training resources for County Departments

Performance Indicators

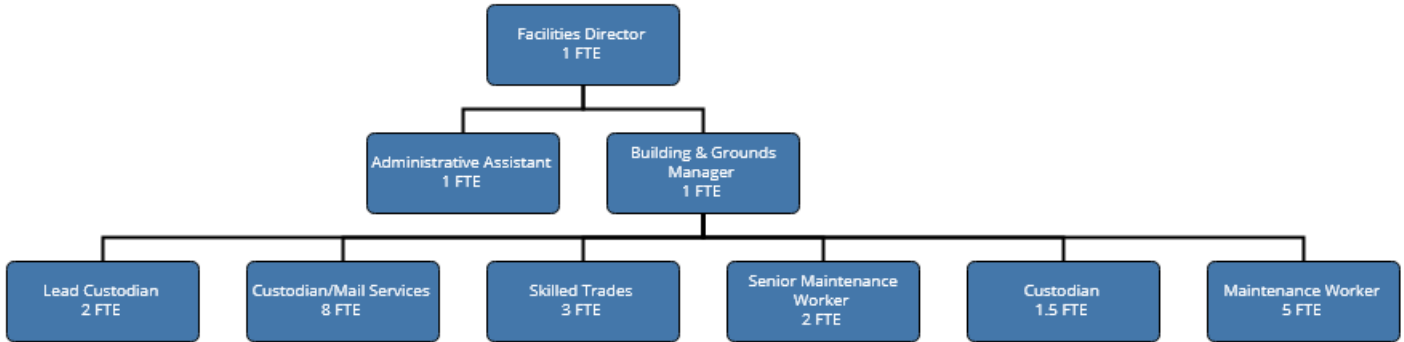
Indicator	2023 Actual	2024 Projected	2025 Budget
End User Devices supported	875	900	900
General Purpose Services supported	80	50	50
Database Servers supported	15	15	15
Printers and Copiers supported	115	115	115
Active Directory User Accounts	950	950	950
Helpdesk Tickets	3,500	4,000	4,250
Mailboxes	875	900	900
Projects (new/completed/deferred)	9/5/3	4/7/0	6/4/0

2024 Projects (completed and in progress)

Outcome

New Phone System	County IT implemented a replacement to the out of support Toshiba phone system, bringing improved functionality, ability for remote workers to place and accept calls, and more.
Infrastructure Refresh	All network switches county-wide and substantial amount of County servers were replaced/upgraded within the past year.
UCSD Support	At beginning of the year, County IT began providing IT support for Urbana-Champaign Sanitary District, including end-user devices and network/server infrastructure.
Tyler Munis ERP Implementation (ongoing)	County IT continues to assist with the ERP implementation. Assistance includes (but is not limited to) data export and formatting from legacy systems, end-user management, security administration, and hardware testing and deploying (e.g. check printers)
Time and Attendance System Implementation (ongoing)	County IT continues to assist with implementation of UKG Ready to be used as a replacement for Kronos timekeeping
Construction Projects (ongoing)	County IT continues to assist with the buildout of the Jail addition and Bennett Administration Building, including support for networking, servers, access control systems, etc.

Physical Plant General Fund (1080-071)



Physical Plant positions: 24.5 FTE

MISSION STATEMENT

The Physical Plant will strive to provide a safe, clean, and comfortable environment for County employees and visitors in all County buildings, and to maintain and upgrade the integrity of all primary and secondary building systems.

The Physical Plant anticipates fluctuations in utility rates over the next several years and continues to evaluate alternative energy options (rooftop solar on flat building roofs and geothermal in the new jail pod). The Physical Plant continues to transition to LED fixtures and bulbs, and more efficient HVAC equipment and boilers which use less electric, gas and water utilities.

BUDGET HIGHLIGHTS

Rental income for FY2025 has decreased due to reduction in leases. The Urbana Park District has given us notice that they will be leaving Brookens at the end of this year or beginning of next year. The Physical Plant handles all details regarding leases with the following groups: Dept. of Army Corp. Engineers, Il. Attorney General, Mental Health Board, METCAD, RPC, Urbana Park District, GIS, ILEAS, and SAO).

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	30,492	50,000	50,000	50,000
Fees, Fines, Charges Total		30,492	50,000	50,000	50,000
Misc Revenue					
400902	Other Miscellaneous Revenue	6,428	0	0	0
401001	Rents	824,657	1,000,000	823,576	795,142
Misc Revenue Total		831,086	1,000,000	823,576	795,142
Revenues Total		861,577	1,050,000	873,576	845,142

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Expenditures					
Personnel					
500103	Regular Full-Time Employees	1,039,339	1,110,022	1,108,728	1,142,133
500104	Regular Part-Time Employees	44,669	53,085	52,053	52,053
500105	Temporary Staff	0	10,000	10,000	10,000
Personnel Total		1,084,008	1,173,107	1,170,781	1,204,186
Commodities					
501002	Office Supplies	0	380	380	0
501003	Books, Periodicals, And Manual	0	539	539	0
501006	Medical Supplies	26	0	0	0
501008	Maintenance Supplies	76,735	80,000	78,426	85,000
501009	Vehicle Supp/Gas & Oil	9,301	15,000	14,900	15,000
501010	Tools	9,881	14,600	14,641	14,900
501011	Ground Supplies	3,133	6,000	6,000	7,000
501012	Uniforms/Clothing	5,207	5,000	8,500	10,000
501017	Equipment Less Than \$5000	12,007	10,500	20,500	20,500
501018	Vehicle Equip Less Than \$5000	0	0	3,040	3,500
501019	Operational Supplies	17,741	18,000	18,000	20,000
Commodities Total		134,031	150,019	164,926	175,900
Services					
502001	Professional Services	7,049	3,000	3,000	3,000
502002	Outside Services	4,690	8,000	8,000	1,000
502003	Travel Costs	3,390	2,500	2,500	3,500
502004	Conferences And Training	0	0	1,495	1,500
502011	Utilities	493,435	750,000	736,070	750,000
502012	Repair & Maint	3,190	250,000	250,222	250,000
502013	Rent	0	8,000	58,000	58,000
502014	Finance Charges And Bank Fees	456	0	0	0
502017	Waste Disposal And Recycling	79,213	65,000	65,000	85,000
502021	Dues, License, & Membership	2,916	5,000	5,000	2,000
502022	Operational Services	150	0	0	0
502035	Repair & Maint - Equip/Auto	3,246	2,000	2,000	2,500
502037	Repair & Maint - Building	176,893	200,000	180,000	172,239
502046	Equip Lease/Equip Rent	370	1,000	1,000	1,000

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
502047	Software License & Saas	2,880	960	3,840	3,840
502048	Phone/Internet	15,471	20,000	20,000	6,000
Services Total		793,349	1,315,460	1,336,127	1,339,579
Capital					
800501	Buildings	450,010	0	0	0
Capital Total		450,010	0	0	0
Interfund Expense					
700101	Transfers Out	1,559,990	2,050,000	2,050,000	2,830,000
Interfund Expense Total		1,559,990	2,050,000	2,050,000	2,830,000
Debt					
505001	Principal Retirement	175,000	180,000	180,000	180,000
505002	Interest And Fiscal Charges	6,213	3,150	3,150	3,150
Debt Total		181,213	183,150	183,150	183,150
Expenditures Total		4,202,601	4,871,736	4,904,984	5,732,815

FTE Summary

2021	2022	2023	2024	2025
22.5	22.5	22.5	23.5	24.5

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$21.79	\$23.91	\$27.85

ALIGNMENT to STRATEGIC PLAN

County Board Goal 2 - Champaign County maintains high-quality public facilities and roads and provides a safe rural transportation system

Reduce overall operating cost of each County owned building by retrofitting existing equipment and systems with the most cost-efficient, sustainable, and/or organic solutions

Improve maintenance and repair documentation to assist in predicting system failures and the need for capital improvements expenses

Document and plan for impact of service expansion demands on county offices, based on county demographics, in terms of providing appropriate and adequate space

Utilize the Facility Asset Analysis to document and budget for Capital Improvements to repair/replace various components of County-owned facilities

Provide a safe and comfortable physical environment in all County-owned facilities for the benefit of county employees, as well as the public

DESCRIPTION - CUSTODIAL SERVICES

The Custodial Services Division primary responsibility is to provide a safe, clean, and comfortable environment for County employees and visitors in the County's buildings. The custodial staff continue to implement sanitization efforts in controlling the spread of infectious diseases in County buildings. Our custodians also provide daily courier mail services between the County's two main buildings; the Courthouse and Brookens Administrative Center and post mark all County outgoing mail. The Custodial Services Division of the Physical Plant consists of two Lead Custodians, seven full-time Custodians and three part-time Custodians.

OBJECTIVES

To provide custodial services to County buildings

To provide a clean and healthy environment for all County employees and the public

To provide mail services for County daily mail operations

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Total Square Feet cleaned on daily basis	307,000	407,000	407,000

The addition of the Bennett Administrative Center (90,000 sq. ft.) and the former Humane Society building (10,200 sq. ft.) will add additional square footage to County building totals.

County parking lots and sidewalks. When seasonal work slows, and as time and budget allows, the Grounds Division assists with special projects and building maintenance, such as interior painting, carpet replacement and other general maintenance repairs.

DESCRIPTION – GROUNDS MAINTENANCE

The Grounds Maintenance Division consists of two full-time Maintenance Workers and the temporary use of seasonal helpers. The Grounds Division maintains forty-four acres and their duties include: mowing; edging; trimming trees; landscape maintenance; and clearing snow and ice from all

OBJECTIVES

To maintain both routine and extensive grounds-keeping activities for existing and new facilities

To provide snow removal from parking lots and sidewalks

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Number of parking lots cleared within 6 hours of major snow events	8	8	8
Number of parking lots cleared within 24 hours of major snow events	23	23	24
Number of hours to clear all sidewalks after major snow events	15	15	20
Number of major snow events	8	8	6

DESCRIPTION - BUILDING MAINTENANCE

The Building Maintenance Division consists of the Facility Director, one Building and Grounds Manager, three Skilled Trades, two Senior Maintenance, and five Maintenance positions. The Building and Grounds Manager and the ten Maintenance Workers are required to perform all building maintenance and repairs on the 657,562 square feet of County Buildings and 44 acres of property. The Maintenance Division performs major and minor remodeling projects of County buildings and HVAC systems. During severe winter weather, the Maintenance Division removes snow and ice from Art Bartell Road, all County parking lots and sidewalks. Special snow and ice removal attention is provided to the County's 6 24-hour buildings, during winter conditions to ensure the safety of County workers and the public.

OBJECTIVES

To maintain and/or properly repair mechanical equipment in all County buildings

Determine costs associated with, and oversee, remodeling and renovation of building structures

To perform major and minor remodeling projects

To maintain files for all leases for County property and maintenance service contracts

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Total square footage of buildings maintained	537,362	647,362	657,562
Number of helpdesk tickets submitted	830	406	770
Number of helpdesk/work tickets completed	600	640	774
Number of preventive maintenance work orders	1,870	1,900	2,050
Number of leases maintained	10	9	8
Number of special projects initiated	25	30	30
Number of special projects completed	25	27	30
Square footage of painting completed	5,000	4,000	5,000
Square footage of carpet replacement completed	13,100	8,000	10,500

Debt Service

The debt service for the 2010A General Corporate Fund Debt Certificates was refunded and privately placed with Busey Bank in 2019. The original debt was issued for the construction of the Coroner's Office/County Clerk Elections Storage/Physical Plant Operations building at 202 Art Bartell Drive and is paid out of the Physical Plant budget. The certificate will be paid in full at the end of FY2024.

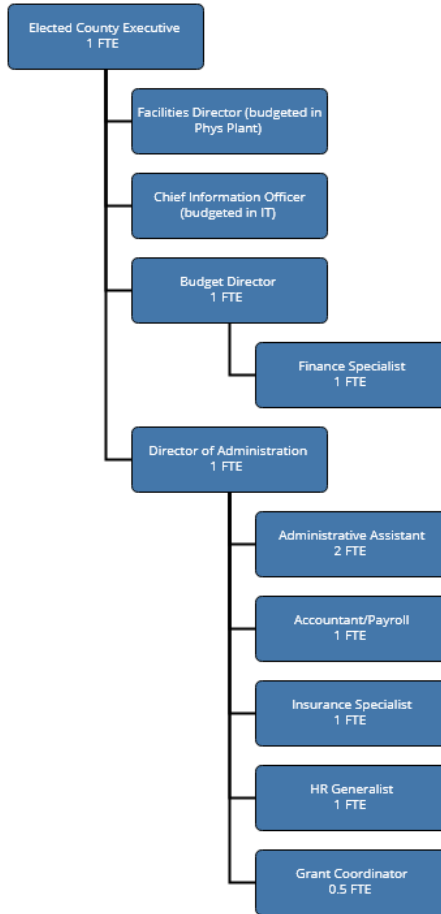
Bond Issue 2019 - Refunded 2010A - 202 Art Bartell Construction Bonds

Maturity	Principal	Interest
1/1/2025	\$180,000	1.75%

Debt Service Payments

Fiscal Year	Principal	Interest	Total
2024	\$180,000	\$3,150	\$183,150

Administrative Services General Fund (1080-016)



Administrative Services positions: 9 FTE

The County Executive’s Administrative Services team provides central administrative support and capital asset management for County operations, as well as facilitating implementation of actions approved by the County Board. Responsibilities include financial management and budgeting, human resources management, risk management, purchasing, information technology, facilities and grounds management, and provision of administrative support services for the Champaign County Board.

MISSION STATEMENT

The mission of Administrative Services is to provide professional management and administrative services that support effective operation of the County Board and all Champaign County Offices.

BUDGET HIGHLIGHTS

The largest non-personnel expenditure is for countywide postage expenditures.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Intergov Revenue					
400476	Other Intergovernmental	741	600	600	600
Intergov Revenue Total		741	600	600	600
Misc Revenue					
400902	Other Miscellaneous Revenue	1,563	3,000	3,000	3,000
Misc Revenue Total		1,563	3,000	3,000	3,000
Interfund Revenue					
600101	Transfers In	0	18,216	18,216	18,216
Interfund Revenue Total		0	18,216	18,216	18,216
Revenues Total		2,304	21,816	21,816	21,816
Expenditures					
Personnel					
500101	Elected Official Salary	69,856	71,510	71,510	72,916
500103	Regular Full-Time Employees	513,565	621,896	612,754	616,534
500105	Temporary Staff	74,372	0	5,400	6,000
Personnel Total		657,793	693,406	689,664	695,450
Commodities					
501001	Stationery And Printing	241	500	500	1,500
501002	Office Supplies	2,301	2,450	3,450	3,450
501003	Books, Periodicals, And Manual	655	1,000	500	1,000
501004	Postage, Ups, Fedex	231,234	325,000	200,000	250,000
501005	Food Non-Travel	163	0	0	0
501017	Equipment Less Than \$5000	1,177	1,300	1,300	1,300
501019	Operational Supplies	549	2,000	2,000	2,000
Commodities Total		236,320	332,250	207,750	259,250
Services					
502001	Professional Services	11,642	0	14,000	15,000
502002	Outside Services	665	700	700	700
502003	Travel Costs	2,475	1,500	2,675	3,000

Department Summary

	2023 Actual	2024 Original	2024 Projected	2025 Budget
502004 Conferences And Training	246	1,500	1,500	1,500
502017 Waste Disposal And Recycling	613	0	0	0
502019 Advertising, Legal Notices	1,751	0	282	300
502021 Dues, License, & Membership	1,464	4,000	4,000	4,000
502022 Operational Services	4,665	12,000	12,000	12,000
502035 Repair & Maint - Equip/Auto	4,363	7,160	7,160	7,160
502046 Equip Lease/Equip Rent	750	600	600	600
502047 Software License & Saas	0	0	28,356	12,000
Services Total	28,634	27,460	71,273	56,260
Expenditures Total	922,747	1,053,116	968,687	1,010,960

FTE Summary

2021	2022	2023	2024	2025
9	9	10	9.5	9.5

One Administrative Assistant position was moved to Physical Plant.

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$4.73	\$5.12	\$4.91

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 - Champaign County is a high-performing, open, and transparent local government organization

Diversify county workforce – monitor personnel EEO data, support County Officials’ recruiting efforts; provide training opportunities for staff.

Improve communications with the public and within the county workforce – provide information about County initiatives and processes through County website and social media; provide opportunities for interactive engagement with employees in benefits management, especially with respect to health insurance, deferred compensation, and worker’s compensation; implement steps in a 6-year Workforce Plan for improved employee recruitment and retention; respond to FOIA requests.

County Board Goal 2 - Champaign County maintains high-quality public facilities and roads and provides a safe rural transportation system

Support intergovernmental agreements for rural transportation and transportation options – receive and complete grant-reporting requirements for IDOT Human Services Transportation Plan grants managed through CCRPC; participate in the University of Illinois Willard Airport Advisory Board.

Purchase, lease, maintain, upgrade, and dispose of county property as needed to support operational objectives.

County Board Goal 3 - Champaign County promotes a safe, just, and healthy community

Support agreements for implementation of Racial Justice Task Force recommendations – oversee the county’s Re-Entry Services grant to Rosecrance, Youth Assessment Center grant through CCRPC and Children’s First agreement with Family Services; participate in METCAD-911 and RMS oversight boards.

Support economic development for disadvantaged communities – participate in Champaign First, EDC, and IL WorkNet boards and New American Welcome Center initiatives.

Support Board of Health partnership with Champaign-Urbana Public Health District for the continued well-being of residents countywide.

County Board Goal 4 - Champaign County is a county that supports planned growth to balance economic growth with the preservation of our natural resources

Encourage regional planning efforts – participate in Metropolitan Intergovernmental Committee for jointly supported regional services and in TIF District/Enterprise Zone joint committees.

Support efforts of Visit Champaign County, Economic Development Corporation, Extension Education, and Soil & Water Conservation.

County Board Goal 5 - Champaign County is a county that maintains safe and accurate county records and performs county administrative, governance, election, and taxing functions for county residents

Improve the County’s financial position – identify, research, and implement with the County Board and all County Officials strategies to increase revenue and/or decrease expenses.

DESCRIPTION – County Board Support Services

Administrative Services provides the planning, monitoring, projecting and production of the annual budget; administrative support for the County Board; research on issues of interest to the board; preparation and distribution of meeting agendas; minutes for all County Board committee meetings (except Highway).

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Meeting Agendas Prepared	85	75	75
Meeting Agendas Posted in Compliance with the Open Meetings Act	100%	100%	100%
Committee Meetings Staffed	57	55	55
Sets of Minutes Posted	57	55	55

OBJECTIVES

Maintain a minimum of 16.7% fund balance as a percentage of operating expenditures.

Prepare the calendar and notices for all County Board committees and County Board meetings.

Prepare and distribute County Board Agendas/attachments in compliance with the Open Meetings Act.

Attend and prepare/distribute minutes for committee meetings (except Highway) for review at the next regularly scheduled meeting.

Office of the County Executive Support Services

DESCRIPTION – OFFICE OF THE COUNTY EXECUTIVE SUPPORT SERVICES

Administrative Services provides the planning, monitoring, projecting and production of the annual budget; administrative support for the County Executive; management of county appointments; preparation of resolutions for board consideration; and county representation at various community events/committees.

OBJECTIVES

Receive the GFOA Distinguished Budget Presentation Award.

Present a budget in compliance with state statutes.

Maintain appointments database and procedural implementation of the County Executive appointments process.

File, post and maintain County contracts and intergovernmental agreements.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Number of Years GFOA Distinguished Budget Award Received	17	18	TBD
Contracts Prepared & Recorded	63	75	70
Appointments Advertised & Filled	99	80	80
Resolutions Prepared	356	320	325

Human Resource & Risk Management Support Services

DESCRIPTION – HUMAN RESOURCE & RISK MANAGEMENT SUPPORT SERVICES

The following services are provided for all county departments and employees: payroll management; employee benefits management; unemployment and worker’s compensation management; EEO tracking; job posting and recruitment/retention assistance; staff and supervisor orientation and development opportunities; and salary administration and employee assistance program services.

OBJECTIVES

Provide information to ensure employees are well-informed about benefit options.

Provide direct assistance to employees in navigating systems and obtaining service from appropriate providers in claims management and resolution of problem claims.

Maximize the value of benefits services for dollars spent.

Manage issuance of bi-weekly payroll for the entire organization accurately and timely.

Meet monthly, quarterly, and annual federal and state payroll-reporting requirements.

Provide direct assistance to employees regarding payroll-related issues and information.

Continue development and enhancement of payroll and insurance benefit services through programming and technology systems solutions.

Provide recommendations for creating a safe work environment for all county departments.

Ensure proper investigation of all work-related injuries.

Minimize county’s exposure and liability with regard to work-related injuries, liability claims, property, and automobile losses.

Serve as a resource to County department heads regarding the County Salary Administration Program.

Performance Indicators

Indicator	2023 Actual	2024 Projected	2025 Budget
Open Enrollment Employee Meetings/Enrollment Packets Distributed during Benefits Orientation	Virtual/145	Virtual/160	Virtual/180
Employees Provided Assistance with Claims Management	50	35	40
% Increase in Annual Health Insurance Benefit Cost	6.90%	6.20%	TBD
Average # of Employees Receiving Bi-Weekly Paychecks	783	760	830
Annual Payroll Errors Requiring Issuance of Special Check	5	5	10
Contacts with Employees Relating to Payroll	400	500	500
Work-Related Injuries	55	60	60
Auto/Property/Liability Claims (Does not include liability claims filed against the County)	25/17/1	30/12/5	30/10/5
Personnel Change Transactions Managed *	315	290	300
Promotions/job transfers within county*	19/19	20/20	17/17
# Employees leaving on or after 20 years of service *	11	15	10
Median time of service in years for employees leaving with less than 20 years of service *	3.7	3.75	3

County Board General Fund (1080-010)

County Board positions: 22 elected County Board Members plus 2 FTEs

The Champaign County Board is the County’s governing body. It is composed of 22 members elected to staggered two- and four-year terms. Its operations are supported through the General Fund. At the November 2016 general election, voters approved a proposition to establish the County Executive form of government, which eliminated the County Administrator position, now used for special projects staffing (currently a full-time grant writer and part-time ERP project manager).

MISSION STATEMENT

The Champaign County Board is committed to the citizens of Champaign County by providing services in a cost-effective and responsible manner, which services are required by state and federal mandates, and additional services as prioritized by the County Board in response to local and community priorities.

BUDGET HIGHLIGHTS

The personnel budget includes the salary of the County Board Chair. Although vacant, the administrator position continues to be appropriated as a cushion for other board initiatives. Subject to approval by the County Board, in FY2024 \$85,000 is budgeted for project management related to implementation of human capital management software and grant writing, and \$45,000 is budgeted in professional services.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	460	300	300	300
Fees, Fines, Charges Total		460	300	300	300
Misc Revenue					
400902	Other Miscellaneous Revenue	1,000	1,800	1,800	1,800
401002	Royalties	329,517	362,000	362,000	362,000
Misc Revenue Total		330,517	363,800	363,800	363,800
Revenues Total		330,978	364,100	364,100	364,100
Expenditures					
Personnel					
500101	Elected Official Salary	11,949	12,000	12,000	12,000
500103	Regular Full-Time Employees	0	0	28,480	55,575
500104	Regular Part-Time Employees	525	0	2,545	0
500105	Temporary Staff	0	85,000	53,975	56,520
500106	County Bd & Comm Mbr Per Diem	46,858	52,000	52,000	52,000
Personnel Total		59,332	149,000	149,000	176,095
Commodities					
501001	Stationery And Printing	336	0	15	1,000
501005	Food Non-Travel	100	150	150	150

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
501021	Employee Develop/Recognition	2,299	4,750	4,750	10,000
Commodities Total		2,735	4,900	4,915	11,150
Services					
502001	Professional Services	0	45,000	45,000	130,000
502003	Travel Costs	11,031	9,000	9,000	9,000
502004	Conferences And Training	1,320	2,000	2,000	2,000
502019	Advertising, Legal Notices	753	5,000	4,986	5,000
502021	Dues, License, & Membership	55,045	61,035	61,035	61,035
502025	Contributions & Grants	1,500	2,000	2,000	2,000
Services Total		69,649	124,035	124,021	209,035
Expenditures Total		131,716	277,935	277,936	396,280

FTE Summary

2021	2022	2023	2024	2025
1	1	1	2	2

Expense Per Capita (in actual dollars)

2023 Actual	2024 Projected	2025 Budget
\$1.33	\$1.35	\$1.16

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 - Champaign County is a high-performing, open, and transparent local government organization

Fund strategies for retention of workforce and continuity of leadership

Ensure that all new programs have plans for sustainability past startup

Improve communications with public

Improve listening and cooperation among board members

County Board Goal 2 - Champaign County maintains high-quality public facilities and roads and provides a safe rural transportation system

Fund facility maintenance projects per the County's 10-year Deferred Maintenance Plan

Implement county facility energy reduction plans

Fund county roadway projects per 5-Year Pavement Management System Plan

Support intergovernmental agreements for rural transportation and transportation options

County Board Goal 3 - Champaign County promotes a safe, just, and healthy community

Support intergovernmental agreements for the implementation of Racial Justice Task Force recommendations

Support economic development for disadvantaged communities

Ensure water quality and quantity from Mahomet Aquifer

County Board Goal 4 - Champaign County is a county that supports planned growth to balance economic growth with the preservation of our natural resources

Support intergovernmental cooperation in planning land use and fringe areas to contain urban sprawl and preserve farmland

Encourage participation in regional planning efforts

Encourage the development/use of sustainable energy

County Board Goal 5 - Champaign County is a county that maintains safe and accurate county records and performs county administrative, governance, election, and taxing functions for county residents

Develop strategies for declining state financial support

Fund 5-Year Information Technology Replacement Plan

Maintain County's financial position according to its financial policies

General Fund Debt Service General Fund (1080-013)

The County purchased the building in 2022 and began renovations in 2023, with plans to move County offices (currently located at Brookens) in 2025. The building was renamed the Scott M. Bennett Administrative Center by County Board Resolution 2023-122. The sales tax revenue required to be set aside for repayment of the 2022B Bonds for the renovations is deposited in this budget. The corresponding annual bond payments are budgeted as expenditures.



Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Intergov Revenue					
400402	State - State Sales Tax	1,761,012	1,467,700	1,467,700	1,467,200
Intergov Revenue Total		1,761,012	1,467,700	1,467,700	1,467,200
Revenues Total		1,761,012	1,467,700	1,467,700	1,467,200
Expenditures					
Debt					
505001	Principal Retirement	555,000	610,000	610,000	640,000
505002	Interest And Fiscal Charges	912,505	857,700	857,700	827,200
Debt Total		1,467,505	1,467,700	1,467,700	1,467,200
Expenditures Total		1,467,505	1,467,700	1,467,700	1,467,200

Fiscal Year	Principal	Interest	Total P&I	Interest Rate	Original Yield to Maturity
FY2024	\$610,000	\$857,700	\$1,467,700	5%	
FY2025	\$640,000	\$827,200	\$1,467,200	5%	
FY2026	\$670,000	\$795,200	\$1,465,200	5%	
FY2027	\$705,000	\$761,700	\$1,466,700	5%	
FY2028	\$740,000	\$726,450	\$1,466,450	5%	
FY2029	\$775,000	\$689,450	\$1,464,450	5%	
FY2030	\$815,000	\$650,700	\$1,465,700	5%	
FY2031	\$855,000	\$609,950	\$1,464,950	5%	
FY2032	\$900,000	\$567,200	\$1,467,200	5%	3.26%
FY2033	\$945,000	\$522,200	\$1,467,200	5%	3.511%
FY2034	\$990,000	\$474,950	\$1,464,950	5%	3.701%
FY2035	\$1,040,000	\$425,450	\$1,465,450	5%	3.865%
FY2036	\$1,095,000	\$373,450	\$1,468,450	5%	3.952%
FY2037	\$1,150,000	\$318,700	\$1,468,700	5%	4.028%
FY2038	\$1,205,000	\$261,200	\$1,466,200	4%	
FY2039	\$1,255,000	\$213,000	\$1,468,000	4%	
FY2040	\$1,305,000	\$162,800	\$1,467,800	4%	
FY2041	\$1,355,000	\$110,600	\$1,465,600	4%	
FY2042	\$1,410,000	\$56,400	\$1,466,400	4%	
Total	\$18,460,000	\$9,404,300	\$27,864,300		

General County General Fund (1080-075)

This budget is not a County department, but is the budget for receipting general revenues and appropriating general expenditures. As such, there is no mission statement or staffing associated with the budget.

BUDGET HIGHLIGHTS

Within the General County budget there is a balance of around \$1 million associated with nationwide settlement agreements that resolve opioid litigation brought by state and local governments against the three largest drug distributors, McKesson, Cardinal Health, and AmerisourceBergen, and one manufacturer, Janssen Pharmaceuticals, Inc. These fund are to be used according to approved uses for the settlements' remediation funds.

The largest expense in this budget is for the county's contribution towards employee health insurance for General Fund employees. A rate increase is currently estimated at 15% is effective in FY2025.

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	16,694,258	17,800,767	17,800,767	18,405,000
400103	Property Taxes - Back Tax	0	7,700	7,700	7,700
400104	Payment In Lieu Of Taxes	8,199	8,200	8,200	8,200
400106	Mobile Home Tax	11,023	9,000	9,000	9,000
Property Taxes Total		16,713,480	17,825,667	17,825,667	18,429,900
Intergov Revenue					
400201	Local Sales Tax	28,796	34,000	34,000	34,000
400301	Hotel / Motel Tax	47,752	40,000	40,000	40,000
400401	State - State Income Tax	4,840,173	5,077,079	5,300,000	5,300,000
400402	State - State Sales Tax	9,358,270	10,060,650	10,500,000	10,500,000
400404	State - State Replacement Tax	2,807,893	2,200,072	1,703,537	1,500,000
400405	State - State Gaming Tax	121,027	110,000	110,000	110,000
400476	Other Intergovernmental	385,270	295,853	295,853	295,853
Intergov Revenue Total		17,589,181	17,817,654	17,983,390	17,779,853
Grant Revenue					
400407	State - Public Welfare	355,552	91,659	750,000	500,000
Grant Revenue Total		355,552	91,659	750,000	500,000
Fees, Fines, Charges					
400701	Charges For Services	45,985	0	0	0
Fees, Fines, Charges Total		45,985	0	0	0

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
Misc Revenue					
400801	Investment Interest	234,237	75,300	376,000	75,300
400902	Other Miscellaneous Revenue	156,468	0	0	0
Misc Revenue Total		390,705	75,300	376,000	75,300
Interfund Revenue					
600101	Transfers In	0	65,000	65,000	65,000
Interfund Revenue Total		0	65,000	65,000	65,000
Revenues Total		35,094,903	35,875,280	37,000,057	36,850,053
Expenditures					
Personnel					
500103	Regular Full-Time Employees	35,391	0	0	0
500301	Social Security-Employer	2,707	0	0	0
500302	Imrf - Employer Cost	934	0	0	0
500304	Workers' Compensation Insuranc	3,206	0	0	0
500305	Unemployment Insurance	138	0	0	0
500306	Ee Hlth/Lif (Hlth Only Fy23)	7,670	4,375,000	4,375,000	5,031,250
500999	Salary (Contra)	0	(606,931)	(3,200,000)	(606,931)
Personnel Total		50,048	3,768,069	1,175,000	4,424,319
Commodities					
501017	Equipment Less Than \$5000	0	0	717	250,000
Commodities Total		0	0	717	250,000
Services					
502001	Professional Services	94,655	55,000	54,284	55,000
502002	Outside Services	23,520	62,980	62,980	62,980
502014	Finance Charges And Bank Fees	750	2,000	2,000	2,000

Department Summary

		2023 Actual	2024 Original	2024 Projected	2025 Budget
502017	Waste Disposal And Recycling	280	400	400	400
502019	Advertising, Legal Notices	4,302	0	0	0
502025	Contributions & Grants	51,810	626,419	626,419	644,859
502043	Contingent Expense	0	160,810	160,810	160,810
502045	Attorney/Legal Services	14,862	50,000	50,000	50,000
Services Total		190,179	957,609	956,893	976,049
Interfund Expense					
700101	Transfers Out	2,042,220	846,008	846,008	3,401,580
Interfund Expense Total		2,042,220	846,008	846,008	3,401,580
Expenditures Total		2,282,446	5,571,686	2,978,618	9,051,948

American Rescue Plan Act (ARPA) Summary Special Revenue Fund (2840-American Rescue Plan Act (ARPA) Summary)

This fund was established to receive revenue and track expenditures of the County’s American Rescue Plan Act (ARPA) local recovery funds. The Coronavirus State and Local Fiscal Recovery Funds provide a substantial infusion of resources to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery. Champaign County government’s total allocation is \$40,729,630.

BUDGET HIGHLIGHTS

The budget has been prepared to expend the remaining ARPA funds with the exception of \$230,259 for ARPA project management and reporting required in fiscal year 2026. Many projects will carryover to FY2025 with the exact amount of spending in FY2024 unknown at the time of budget preparation. For this reason, conservative projections have been used for 2024 spending to ensure there is adequate appropriation in 2025 to complete all projects and expend the remaining funds. It is essential that actual spending and project status are closely monitored as the county nears the required deadline to spend ARPA funding in order to ensure that it is able to utilize its entire ARPA allotment.

Department Summary

	2023 Actual	2024 Original	2024 Projected	2025 Budget
Revenues				
Interfund Revenue	127,535	0	0	0
Misc Revenue	348,551	100,000	45,000	25,000
Revenues Total	476,086	100,000	45,000	25,000
Expenditures				
Capital	2,566,478	17,282,780	11,283,957	4,136,058
Commodities	50,848	120,000	120,000	0
Interfund Expense	104,933	110,224	110,224	113,428
Personnel	25,612	0	62	0
Services	4,212,232	8,321,770	7,559,618	2,106,720
Expenditures Total	6,960,102	25,834,774	19,073,861	6,356,206

Fund Balance

	2023 Actual	2024 Projected	2025 Budget
	27,470,108	8,441,247	2,110,041

There is no fund balance goal for this fund. The fund balance indicates funds that are available to be spent on the specific purposes identified by the County Board.