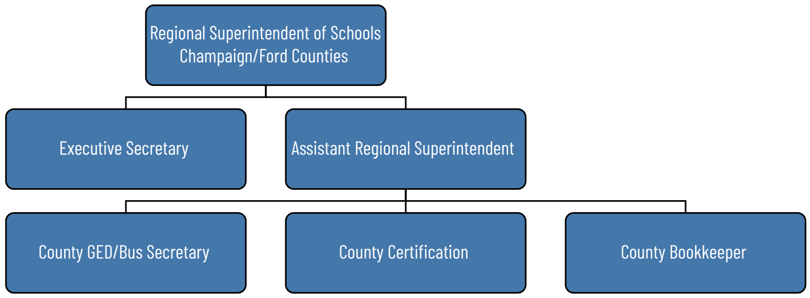
General Corporate & Related Special Revenue Funds

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.

BUDGET HIGHLIGHTS

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

Insurance costs went up 18%, and the ROE took on a percentage of the increase.

IMRF rate was 7.77% for the calendar year 25 and will decrease to 6.09% for the calendar year 2026.

No increase other than salaries in the other items.

The Office of the Auditor General found ROE's 9 financial statements, as of June 30, 2025, as fairly presented in all material aspects. There were no findings.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Expenditures					
Services					
502025	Contributions & Grants	254,533	259,856	259,856	260,333
	Services Total	**254,533**	**259,856**	**259,856**	**260,333**
	Expenditures Total	**254,533**	**259,856**	**259,856**	**260,333**

FTE Summary

2023	2024	2025	2026	2027
3.25	3.25	3.25	3.25	3.25

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$1.20	$1.24	$1.26

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 $2 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:
For the 2025-2026 school year, ROE SchoolWorks offered a variety of services, including 311 events with 3,267 participants. The services provided included AA events, on-site district trainings, networking meetings, regional trainings, special project events, and school board trainings. The requests primarily addressed literacy, mathematics, student engagement and AI. Instructional coaching was also provided through 88 sessions with 872 participants/contacts. All districts in the region were provided with services.

Connections:
This program is still growing. Our Physician Assistant is providing school physicals for students in Champaign and Ford Counties. The Culinary Arts program continues to train students to work in local restaurants.

Learning Technology Center:
This group helps districts across the state stay up to date with educational technology, providing guidance, training, and resources to support effective technology integration, improve student learning, and strengthen digital leadership.

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:
IESE Network is beginning their Year 6, No-Cost grant extension. Last school year, the Network provided 321 professional development sessions to 7,563 participants which included special educators, general educators, paraprofessionals, related service personnel, and administrators. Staff mentored 71 special educators and coached 23. Overall, the Network held 187 mentoring and coaching sessions. The Network directly contracted with 55 entities including school districts, special education cooperatives, and regional offices of education. As reported in our federal report, 97% of special educators who participated in IESE Network activities remained in the profession.

Facilitating Coordination in Agricultural Education (FCAE):
Facilitating Coordination in Agricultural Education (FCAE) is a statewide initiative funded through the Illinois State Board of Education (ISBE) Agricultural Education line item. Since 1989, FCAE has supported agricultural education programs across Illinois by providing leadership, coordination, and resources that strengthen education in and about agriculture from prekindergarten through adult learners. FCAE supports Illinois agricultural educators through professional development, new teacher mentoring, curriculum development, grant management assistance, technical support, teacher recruitment and retention initiatives, and statewide data collection and reporting.

The Supporting Opportunities for Achievement and Resilience (SOAR) Program:
Delivers an impactful, "push-in" Alternative Learning Opportunities Placement (ALOP) model directly into partnering schools. Instead of removing students from their familiar environments, our liaisons push into the home schools to wrap support around 4th-12th grade students (soon k-12) facing academic, attendance, or social-emotional hurdles. By integrating into the school day, SOAR keeps students connected to their peers and teachers while designing and implementing individualized Student Success Plans. This immediate, on-site approach allows us to provide critical one-on-one mentoring, real-time progress monitoring, and proactive family engagement right where the student is, transforming vulnerability into resilience without disrupting their educational journey.

IESE Network is the Illinois State Personnel Development Grant:
IESE Network is the Illinois State Personnel Development Grant and is beginning its first implementation year for the new 2025-2030 grant cycle. Last school year, the IESE Network provided 230 high-quality professional development sessions for 5,718 participants. The Network mentored and/

or coached 155 educators and partnered with 55 districts, special education cooperatives, and regional offices of education across the state. As reported in our federal performance report, 99% of educators who participated in IESE Network activities remained in the profession. In this next grant cycle, the Network's focus is increasing teacher effectiveness in implementing high-leverage practices for students with disabilities to improve student outcomes.

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.

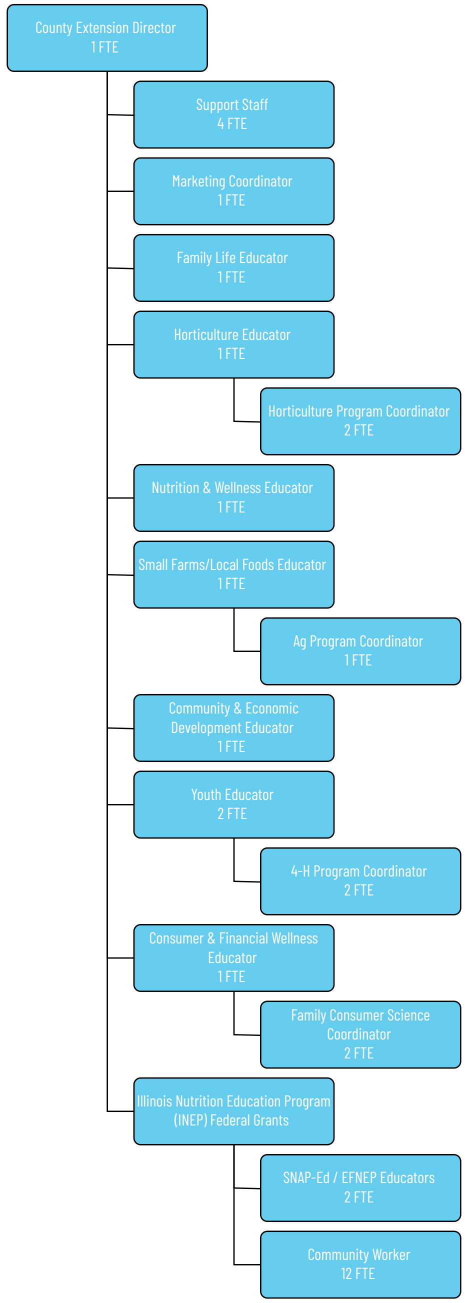
To issue G.E.D. transcripts within 48 hours of request 95% of the time.

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	2025 Actual	2026 Projected	2027 Budget
(July 1 to June 30 Fiscal Year)			
Licenses registered	1,445	1,493	1,300
Public School Buildings Inspected	59	64	64
Building Permits Issued	24	35	25
Bus Driver Training (drivers trained)	288	297	300
G.E.D. (transcripts issued/% requests filled within 48 hours)	1,303/99%	1,051/99%	1,000/98%
CSFT (% delivered on time without error)	100%	100%	100%
Homeless student referral (% referral requests filled within 48 hours)	646/98%	640/97%	580/96%
Professional Development for Teachers/Administrators/ School Board Members (total workshops/total participants/% rating training as excellent or good)	667/3163/92%	329/3,988/92%	300/4,000/90%

Extension Education General Fund (1080-017)



Extension Education positions: 35 FTE

MISSION STATEMENT

University of Illinois Extension develops educational programs, extends knowledge, and builds partnerships to support people, communities, and their environments as part of the state's land grant institution.

BUDGET HIGHLIGHTS

- Loss of Federal Grant. The recently passed federal budget has eliminated the thirty-three-year-old SNAP-Education Grant nationwide. As a result, Illinois will lose approximately $13 million. In Champaign County, this means a loss of $800,000 and the elimination of ten staff positions by the end of the year. SNAP-Education provides healthy eating, wellness, and food budgeting education to SNAP-eligible families and seniors. It supports food access through work with food pantries, schools and local coalitions. The cancellation of this funding removes vital services for vulnerable communities and creates a significant gap in Champaign County. We are actively seeking alternative resources and collaborating with partners to address the impact of these cuts.
- State funding (matching dollars linked to local funds} for the University of Illinois Extension remains stable at a match rate of 85%.
- Federal Funding from Smith Lever Funds remain flat for this year.

In accordance with the Extension Law, local funds (property tax) are matched with State funds (85%).

The County revenue comes exclusively from property tax. Revenue and expenditure for FY2027 will remain level. More information about the University of Illinois Extension program can be found by visiting U of I Extension Education.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	454,659	457,400	457,400	457,400
400103	Property Taxes - Back Tax	0	1,200	1,200	1,200
400104	Payment In Lieu Of Taxes	31	600	600	600
400106	Mobile Home Tax	0	600	600	600
	Property Taxes Total	**454,690**	**459,800**	**459,800**	**459,800**
	Revenues Total	**454,690**	**459,800**	**459,800**	**459,800**
Expenditures					
Services					
502028	Distributions	422,980	457,400	457,400	457,400
	Services Total	**422,980**	**457,400**	**457,400**	**457,400**
	Expenditures Total	**422,980**	**457,400**	**457,400**	**457,400**

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$2.16	$2.22	$2.22

ALIGNMENT to STRATEGIC PLAN

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

To offer learning opportunities with direct support from the University of Illinois research to promote healthy families, health equity and family resiliency by maintaining and improving educational opportunities and learning partnerships.

To maintain safe and accessible food sources for all community members.

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

University of Illinois Extension provides educational resources to assist the county in planning and implementation of sustainable practices to preserve natural resources improve the safety and quality of life for the community.

OBJECTIVES

Contribute to growing a prosperous economy through by providing multi-modal educational pathways that increase skills and empower existing, returning, and emerging workers, entrepreneurs, and professionals to succeed in a varied marketplace.

Sustain and restore natural resources in home and public spaces. Provide large-scale volunteer Master Gardener and Master Naturalist programs to extend the educational reach to the community through a highly trained volunteer contingent. Volunteers provide 15,000 hours to the Champaign Community each year.

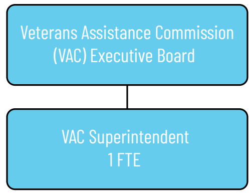
Maximize health equity and access and support health promotion through community education and strategic partnerships.

Support the coordination and capacity building necessary for producing and maintaining economically viable, safe, equitable, culturally responsive, and resilient food and feed sources.

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 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

Veterans Assistance Commission Program General Fund (1080-127)



Veterans Assistance Commission program positions: 1 FTE

Superintendent

The Superintendent serves as the sole point of leadership and management for the Champaign County Veterans Assistance Commission. This role is pivotal in overseeing all operations, including program development, resource allocation, and direct support to veterans and their families. The Superintendent is responsible for advocating for veterans' needs within the community and ensuring effective delivery of services.

Current Structure: As of now, the commission operates with a single Superintendent who fulfills multiple roles, including providing assistance to veterans, managing administrative tasks, and facilitating outreach efforts. The goal is to expand this structure in the future to include additional staff, such as Veterans Service Officers and administrative support, to enhance the services offered to veterans in Champaign County.

This streamlined structure highlights the commitment to serving the veteran community while acknowledging the need for growth to provide comprehensive assistance.

MISSION STATEMENT

The Veterans Assistance Commission of Champaign County serves as a dedicated, frontline advocate for local military veterans and their families. Our mission is to promote self-sufficiency, stability, and dignity by delivering prompt emergency financial relief, navigating complex state and federal entitlement programs, and providing compassionate crisis intervention. We stand committed to ensuring that no Champaign County veteran faces homelessness, utility deprivation, or severe financial hardship.

BUDGET HIGHLIGHTS

Budget Highlights for the Champaign County Veterans Assistance Commission (CCVAC)

1. Funding Structure: The CCVAC is primarily funded through general revenues from the County’s General Corporate Fund, as there are currently no specific revenues allocated for the program.

2. Sustained Success: Celebrating its 14th year, the CCVAC has demonstrated significant success in assisting the veteran community in Champaign County, which is home to the 13th largest veteran population in Illinois.

3. Collaborative Efforts: The CCVAC emphasizes collaboration with other organizations to eliminate service duplication and ensure efficient use of funds.

4. Community Impact: The program's effectiveness has not only benefited local veterans but has also positively impacted the broader community, contributing to civic engagement and support for veterans' issues.

5. Budget Management: The CCVAC is committed to prudent fiscal management, ensuring that all expenditures are necessary and aligned with its mission to support veterans.

6. Program Development: Ongoing assessments are made to identify areas for growth and improvement in services offered to veterans, ensuring that funding directly addresses the needs of the community.

By maintaining a focus on collaboration and fiscal responsibility, the CCVAC seeks to maximize its impact and provide valuable support to veterans in Champaign County.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Expenditures					
Personnel					
500103	Regular Full-Time Employees	45,177	80,830	80,830	80,830
500301	Social Security-Employer	3,456	6,184	6,184	6,184
500302	Imrf - Employer Cost	1,486	2,870	2,870	2,870
500304	Workers' Compensation Insuranc	0	174	174	174
500305	Unemployment Insurance	0	722	722	722
	Personnel Total	**50,119**	**90,780**	**90,780**	**90,780**
Commodities					
501001	Stationery And Printing	248	325	1,451	625
501002	Office Supplies	559	50	1,000	1,000
501006	Medical Supplies	180	0	0	0
501012	Uniforms/Clothing	0	0	0	200
501017	Equipment Less Than $5000	4,817	0	2,000	1,000
501019	Operational Supplies	1,668	450	375	450
	Commodities Total	**7,472**	**825**	**4,825**	**3,275**
Services					
502003	Travel Costs	0	500	500	1,000
502004	Conferences And Training	400	800	800	1,000
502021	Dues, License, & Membershp	700	350	350	800
502039	Client Rent/Hlthsaf/Tuition	42,337	60,000	56,000	48,000
502047	Software License & Saas	145	600	600	600
502048	Phone/Internet	492	575	575	575
502049	Client Util/Mat/Suptsvc	39,599	60,000	60,000	48,000
	Services Total	**83,673**	**122,825**	**118,825**	**99,975**
	Expenditures Total	**141,264**	**214,430**	**214,430**	**194,030**

FTE Summary

2023	2024	2025	2026	2027
1	1	2	2	1

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$0.73	$0.85	$1.04

ALIGNMENT to STRATEGIC PLAN:

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

An ideal five-year strategic plan for the Champaign County Veterans Assistance Commission would be structured around **four core pillars:**

Pillar 1: Operational Sustainability & Workforce Continuity

This pillar addresses the human infrastructure required to run a reliable public office, explicitly moving the department away from its current vulnerabilities.

* **Strategic Objective:** Eradicate “single point of failure operational risk by establishing a stable, permanent staffing table.

* 5-year Milestone: Transition the office from the immediate FY27 lean model (1.0 FTE Superintendent and a 0.5 FTE part-time helper) into a fully resilient, multigenerational 2.0 FTE full-time operation by FY30.

* **Action Steps**: Implemented structured, ongoing cross-training for the assistant position to guarantee the office can maintain continuous, uninterrupted public access. Mandatory superintendent leave or unexpected medical absences.

Pillar 2: Frontline Crisis Intervention& Veteran Stabilization

This pillar connects your direct financial aid lines with measurable housing and utility outcomes within the local community.

- Strategic Objective: Maximize the impact of direct emergency relief dollars to keep vulnerable veteran families out local emergencey homeless sheleters.
- Maintain an average emergency intake-to-approval processing turnaround time of under **48 hours** for all critical housing and utility stabilization requests.
- **Action Steps: P**artner directly with the Champaign Housing Authority and local utility providers to build an expedited, automated vendor-payment workflow, ensuring that eviction notices and utility shutoffs are halted immediately upon caseworker approval.

Pillar 3: Maximizing Federal Revenue Recovery (The Hidden ROI)

This pillar shifts the board's perception of the VAC from a “pure expense line”into a massive local economic engine.

* **Strategic Objective**: Scale local federal VA claims advocacy to aggressively bring non-taxable federal dollars into Champaign County**.**

5-year Milestone: Increase total annual federal disability and pension awards recovered for local veterans by 25% over **the FY27 baseline, i**nfusing millions of outside dollars directly into local economy.

Action Steps: Launch targeted, quarterly mobile outreach clinics at Rural VFW posts, American Legion halls, and community colleges to reach isolated, low-income veterans who are unaware of the federal entitlements.

Pillar 4: Capital & Technological Moderization

This pillar focuses on securing the digital infrastructure needed to efficiently protect sensitive military and medical records.

- Strategic Objective: Modernize the department's case management systems to enhance data security and ensure compliance with statewide reporting requirements.
- 5-year Milestone: Transition the department to a 100% paperless, cloud-compliant digital tracking system that meets all federal HIPAA and VA security standards.

Action Steps: Collaborate with the Champaign County IT Committee to replace outdated desktop units and secure encrypted, mobile casework tablets to streamline off-site veteran intake and home visits.

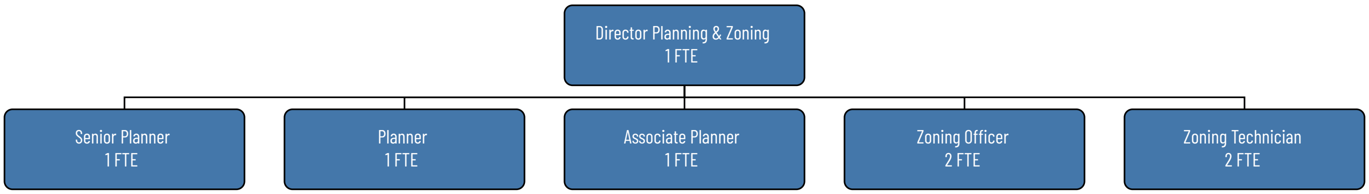
OBJECTIVES

Our object is to deliver support during challenging circumstances through temporary assistance programs designed to meet their immediate needs.

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Total Veterans and Dependents Served	410	480	650
Emergency Rent Vouchers Approved	18	20	42
Emergency Utlity Voucheers Approved	15	18	110
Total VA claims Submitted & Advocated	62	75	110
Average Intial Intake Processing Time	7 days	5 days	48 hours

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

124 Zoning Use Permit applications were received in 2025 which was a 32% decrease over the 180 applications received in 2024. By the end of May 2026 there had been 54 applications received, which is 10% more than the 49 applications received in the same period in 2025. 135 permit applications are projected for 2026 and 152 applications are anticipated for 2027. Zoning Use Permit fees in 2025 were $55,886 not including $174,183 for the BayWa solar farm permit south of Sidney. Permit fees of $60,815 are projected for 2026 which is about 8.8% more than 2025, not including the 2025 BayWa fees. Permit fees of $56,988 are anticipated for 2027.

30 Zoning Cases were filed in 2025 and 33 cases were filed in 2024. By the end of May 2026 there had been 26 cases filed which was 2.6 times as many as were received in the same period in 2025. 63 cases are projected for 2026 and 42 cases are anticipated for 2027. Zoning Case fees for 2025 totaled $26,649 which was 28% less than in 2024. Case fees of $12,363 are projected for 2026 and fees of $29,594 are anticipated for 2027.

79 complaints were received in 2025, which was an 11% increase from 2024. In 2026, 62 complaints had been received by the end of May and 178 complaints are projected for all of 2026. 101 complaints are anticipated for 2027 using the five-year average. The Department has had two full-time Zoning Officers since September 2025 and as a result, 239 complaints and violations were resolved in 2025 and 271 are projected to be resolved in 2026. 160 complaints and violations are anticipated to be resolved in 2027 based on the five-year average.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	26,649	27,888	12,363	29,594
	Fees, Fines, Charges Total	**26,649**	**27,888**	**12,363**	**29,594**
Licenses And Permits					
400611	Permits - Nonbusiness	55,886	54,840	60,815	56,988
	Licenses And Permits Total	**55,886**	**54,840**	**60,815**	**56,988**
Misc Revenue					
400902	Other Miscellaneous Revenue	41,902	0	0	0
	Misc Revenue Total	**41,902**	**0**	**0**	**0**
	Revenues Total	**124,437**	**82,728**	**73,178**	**86,582**

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Expenditures					
Personnel					
500102	Appointed Official Salary	113,356	116,293	116,293	116,293
500103	Regular Full-Time Employees	253,656	340,100	340,100	340,100
500105	Temporary Staff	17,736	26,208	26,208	26,208
500106	County Bd & Comm Mbr Per Diem	9,400	11,000	11,000	11,000
	Personnel Total	**394,147**	**493,601**	**493,601**	**493,601**
Commodities					
501002	Office Supplies	536	1,050	1,050	1,050
501003	Books, Periodicals, And Manual	1,100	2,105	2,105	2,105
501009	Vehicle Supp/Gas & Oil	805	1,260	3,010	1,260
501017	Equipment Less Than $5000	0	149	149	149
501019	Operational Supplies	19	561	561	561
	Commodities Total	**2,460**	**5,125**	**6,875**	**5,125**
Services					
502001	Professional Services	2,598	4,685	4,685	4,591
502002	Outside Services	0	6,800	3,168	6,358
502003	Travel Costs	2,079	2,120	2,120	2,120
502004	Conferences And Training	560	1,600	1,575	1,600
502019	Advertising, Legal Notices	2,307	3,530	5,412	3,530
502021	Dues, License, & Membershp	1,150	2,692	1,200	2,692
502022	Operational Services	15	0	0	0
502035	Repair & Maint - Equip/Auto	484	200	225	200
	Services Total	**9,194**	**21,627**	**18,385**	**21,091**
	Expenditures Total	**405,800**	**520,353**	**518,861**	**519,817**

FTE Summary

2023	2024	2025	2026	2027
8	8	8	8	8

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$4.77	$6.30	$6.57

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	2025 Actual	2026 Projected	2027 Budget
Workload			
Number of new zoning cases	30	63	42
Number of new subdivision cases	1	1	1
Number of new storm water engineering reviews	1	1	1
Pending cases at beginning of fiscal year	12	16	16
Effectiveness			
Number of cases completed by ZBA	22	64	33
Number of subdivision cases by County Board	1	1	1
Number of storm water reviews completed	1	0	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	2025 Actual	2026 Projected	2027 Budget
Workload			
New complaints and violations	79	178	101
Backlog of unresolved complaints at beginning of FY	381	221	128
Effectiveness			
Initial investigation inquiries	412	872	438
Complaints investigated with first notice	55	136	46
Violations forwarded to State's Attorney	6	20	6
Complaints and violations resolved or referred to others	239	271	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	2025 Actual	2026 Projected	2027 Budget
Workload			
General zoning inquiries received and responded to	2,788	2,344	2,328
Lot split & RRO inquiries	181	101	119
Zoning Use Permit Applications (req. ZCC)	124	135	152
Flood Development Permit Applications	5	2	2
New Zoning Compliance Certificate inspections due	180	124	135
Backlog of overdue Zoning Compliance Inspections	294	380	348
Effectiveness			
Average residential permit approval time (days)	6.6	4	5
Inspections of new Zoning Compliance Certificates	100	180	124
Inspections of overdue Zoning Compliance Certificates	38	37	176
Zoning Compliance Certificates issued	94	156	217

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	2025 Actual	2026 Projected	2027 Budget
Workload			
Number of Annual Outfall Inspections	0	18	18
Number of new Illicit Discharge Complaints	0	0	0
Number of new Land Disturbance Erosion Control Permits in the MS4 Jurisdictional Area	2	2	1
Annual MS4 Survey	1	1	3
Annual Inspection Report	1	1	1
Notice of Intent (due every five years)	1	1	0
Effectiveness			
Number of Annual Inspections to Monitor Storm Water Quality	0	0	74

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	2025 Actual	2026 Projected	2027 Budget
Workload			
Annual update to LRMP	0	0	1
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	0
Effectiveness			
Major ordinance amendment adopted by County Board	1	2	1

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 2024, with the license fee now more equitably based on the number of collection vehicles per waste hauler company and at the maximum allowed by law.

- 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. Thirteen of the smaller villages contributed toward the REC costs in 2024.

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 FY2026, 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 2026, 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

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Intergov Revenue					
400476	Other Intergovernmental	24,003	26,514	27,513	30,000
	Intergov Revenue Total	**24,003**	**26,514**	**27,513**	**30,000**
Licenses And Permits					
400601	Licenses - Business	7,635	6,150	6,400	6,400
	Licenses And Permits Total	**7,635**	**6,150**	**6,400**	**6,400**
Misc Revenue					
400801	Investment Interest	340	170	170	0
400901	Gifts And Donations	500	0	0	0
	Misc Revenue Total	**840**	**170**	**170**	**0**
	Revenues Total	**32,478**	**32,834**	**34,083**	**36,400**
Expenditures					
Commodities					
501001	Stationery And Printing	478	577	577	577
501003	Books, Periodicals, And Manual	0	157	0	157
501019	Operational Supplies	0	105	105	105
	Commodities Total	**478**	**839**	**682**	**839**
Services					
502001	Professional Services	707	663	780	663
502004	Conferences And Training	0	500	500	500
502013	Rent	2,500	3,000	3,000	3,000
502017	Waste Disposal And Recycling	30,000	30,000	30,000	30,000
502021	Dues, License, & Membershp	1,245	1,475	1,475	1,475
502022	Operational Services	1,763	1,500	1,763	1,500
502025	Contributions & Grants	525	2,862	600	2,000
	Services Total	**36,740**	**40,000**	**38,118**	**39,138**
	Expenditures Total	**37,218**	**40,839**	**38,800**	**39,977**

Fund Balance

2025 Actual	2026 Projected	2027 Budget
9,437	4,720	1,143

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.

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.

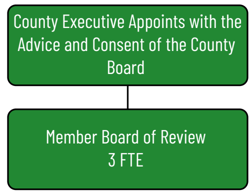
Consider requiring businesses that contract with the County to practice commercial and/or industrial recycling.

Encourage volume-based collection fees within the County.

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Number of product/material categories featured on Champaign County Environmental Stewards webpage	60	60	60
Estimated number of phone inquiries responded to	50	20	50
Number of informational memos/press releases shared	2	0	3
Number of data requests processed	0	0	0
Number of technical training courses attended by staff	0	2	1
Number of grant applications submitted for projects derived from the Champaign County Solid Waste Management Plan	0	0	0
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.

BUDGET HIGHLIGHTS

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

FINANCIAL

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

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Expenditures					
Personnel					
500102	Appointed Official Salary	151,612	157,168	157,168	157,168
	Personnel Total	**151,612**	**157,168**	**157,168**	**157,168**
Commodities					
501001	Stationery And Printing	408	105	105	105
501002	Office Supplies	1,072	1,017	1,017	1,017
501003	Books, Periodicals, And Manual	0	112	112	112
501009	Vehicle Supp/Gas & Oil	0	441	441	107
501017	Equipment Less Than $5000	819	400	400	400
	Commodities Total	**2,299**	**2,075**	**2,075**	**1,741**
Services					
502003	Travel Costs	3,488	4,050	4,050	4,050
502004	Conferences And Training	2,770	7,700	7,700	7,700
502012	Repair & Maint	0	45	45	0
502021	Dues, License, & Membershp	2,489	2,849	2,849	2,849
	Services Total	**8,747**	**14,644**	**14,644**	**14,599**
	Expenditures Total	**162,658**	**173,887**	**173,887**	**173,508**

FTE Summary

2023	2024	2025	2026	2027
3	3	3	3	3

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$0.77	$0.82	$0.84

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

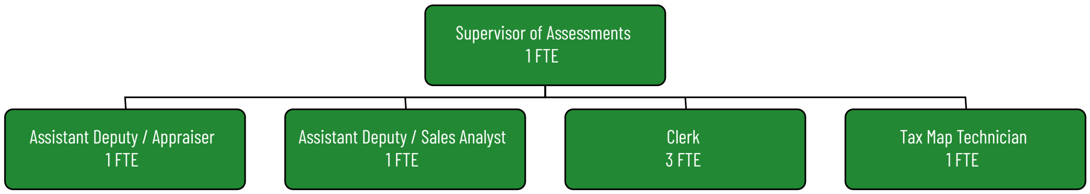
To educate real estate professionals concerning the tax cycle, complaint process, and procedures so that clients they represent are provided the most current information available

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Homestead Exemptions	45,636	45,635	
Certificates of Error	1208	1000	
Omitted Properties	34	30	
Assessment Complaints	384	500	
Board of Review Actions	388	400	
Abatements for Destruction	29	30	
Non-Homestead Exemption Applications	40	40	
Property Tax Appeal Board Appeals	35	30	
Assessment Books Certified to County Clerk	2/6/2026	2/1/2026	

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 2026 Quadrennial schedule requires publication of 20,543 parcels along with other changes by the township assessors. The estimated number of publications is 33,128 based on the actual changes submitted to our office for 2025 and estimated changes by the township assessors.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	55,897	53,560	53,560	53,560
	Intergov Revenue Total	**55,897**	**53,560**	**53,560**	**53,560**
Misc Revenue					
400902	Other Miscellaneous Revenue	2,250	600	600	600
	Misc Revenue Total	**2,250**	**600**	**600**	**600**
	Revenues Total	**58,147**	**54,160**	**54,160**	**54,160**
Expenditures					
Personnel					
500102	Appointed Official Salary	104,395	107,114	107,114	107,114
500103	Regular Full-Time Employees	300,394	296,094	296,094	296,094
500109	State-Paid Salary Stipend	0	3,000	3,000	3,000
	Personnel Total	**404,789**	**406,208**	**406,208**	**406,208**
Commodities					
501001	Stationery And Printing	549	7,300	6,500	7,300
501002	Office Supplies	1,512	2,505	1,835	2,505

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
501003	Books, Periodicals, And Manual	168	420	230	230
501004	Postage, Ups, Fedex	10	189	189	189
501005	Food Non-Travel	73	83	0	0
501009	Vehicle Supp/Gas & Oil	0	425	125	125
501017	Equipment Less Than $5000	1,568	210	1,200	210
	Commodities Total	**3,879**	**11,132**	**10,079**	**10,559**
Services					
502003	Travel Costs	1,278	2,890	2,890	2,890
502004	Conferences And Training	1,295	2,400	2,400	2,400
502011	Utilities	0	150	150	150
502017	Waste Disposal And Recycling	0	150	150	150
502019	Advertising, Legal Notices	17,287	25,500	25,350	27,500
502021	Dues, License, & Membershp	715	920	920	920
502035	Repair & Maint - Equip/Auto	301	500	200	200
	Services Total	**20,876**	**32,510**	**32,060**	**34,210**
	Expenditures Total	**429,543**	**449,850**	**448,347**	**450,977**

FTE Summary

2023	2024	2025	2026	2027
7	7	7	7	7

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$1.92	$2.12	$2.19

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	2025 Actual	2026 Projected	2027 Budget
Number of parcels	78,781	78,800	79,000
Total number of assessor notices	2,314	3,447	12,000
New construction	58,983,850	88,811,690	70,000,000
Complaints	384	600	600
Quadrennial & Assessor change publications	17,373	22,586	34,375
Illinois Department of Revenue transfers	3,454	4,000	4,000

Auditor
General Fund (1080-020)

Auditor
1 FTE

Auditor positions: 1 FTE

The duties of a fully budgeted and staffed Office of the County 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 monthly and comprehensive accounting (ACFR) reports for all County funds, individually and collectively. 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, and this was performed in 2024. Future accounting services should be billed by the Finance Department and, in any case, are not counted currently as budgeted revenue for the Auditor.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	13,000	6,500	6,500	6,500
	Intergov Revenue Total	**13,000**	**6,500**	**6,500**	**6,500**
Misc Revenue					
400801	Investment Interest	238	0	0	0
	Misc Revenue Total	**238**	**0**	**0**	**0**
	Revenues Total	**13,238**	**6,500**	**6,500**	**6,500**
Expenditures					
Personnel					
500101	Elected Official Salary	93,738	94,682	94,682	94,682
500103	Regular Full-Time Employees	310,590	0	0	0
500105	Temporary Staff	382	0	0	0
500109	State-Paid Salary Stipend	6,500	6,500	6,500	6,500
	Personnel Total	**411,210**	**101,182**	**101,182**	**101,182**
Commodities					
501001	Stationery And Printing	753	193	193	190

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
501002	Office Supplies	1,003	564	564	564
501003	Books, Periodicals, And Manual	0	186	186	186
501005	Food Non-Travel	107	126	126	96
501017	Equipment Less Than $5000	0	338	338	338
	Commodities Total	**1,863**	**1,407**	**1,407**	**1,374**
Services					
502003	Travel Costs	479	3,265	3,265	3,450
502004	Conferences And Training	350	1,700	1,700	1,200
502014	Finance Charges And Bank Fees	593	0	0	0
502021	Dues, License, & Membershp	1,087	1,000	1,000	1,200
	Services Total	**2,509**	**5,965**	**5,965**	**5,850**
	Expenditures Total	**415,583**	**108,554**	**108,554**	**108,406**

FTE Summary

2023	2024	2025	2026	2027
6	6	6	1	1

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$2.02	$2.20	$0.53

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 under a *régime* of being fully staffed

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 (when this function is restored to an Office that has a Chief Deputy Auditor.)

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

DESCRIPTION

The Office of the County Auditor (OCA) was and is to be responsible for designing and maintaining the county's accounting system and performing a continuous internal audit of county funds. The office was and is to be responsible also 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. At this time, these responsibilities are assigned to individuals who report to the finance director.

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*

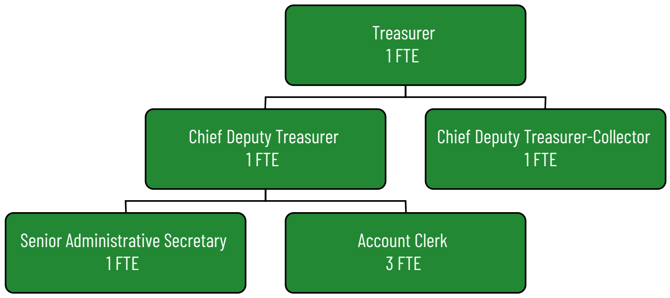
(* refers to duties performed by staff now reporting to the finance department but were and are to be restored to the purview of the elected auditor.

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Receive a clean audit report from the County's external auditor	Yes	Yes	Yes
Receive GFOA Certificate of Achievement - Annual Audit	Yes	Yes	Yes
Number of accounting transactions	141,143	100,286	118,973
Number of Accounts Payable Checks remitted	20,026	15,294	17,500

Performance metrics have high variability. They refer to functions performed *historically* and *statutorily* by the Office of the County Auditor, whereas *de facto* and per Board infringement, these functions are performed by staff assigned to the Director of Finance.

Treasurer
General Fund (1080-026)



Treasurer positions: 7 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

The Champaign County Treasurer/Collector's Office continues to operate efficiently and effectively while carrying out its dual statutory responsibilities as both County Treasurer and County Collector. These responsibilities include the prudent management and investment of County funds, processing county disbursements, preparing and collecting property taxes, distributing tax revenues to more than 500 taxing districts, and administering the annual tax sale.

Over the past year, the office has remained committed to strengthening internal operations, maintaining strong financial controls, and providing timely, responsive customer service to taxpayers, governmental entities, and County departments. Through careful management of personnel and resources, the office has successfully maintained statutory compliance, met operational deadlines, and continued to improve organizational efficiency.

The County Board's prior authorization of an additional full-time position has provided the office with the opportunity to build a more sustainable operational structure. We are currently in the process of hiring a full-time Account Clerk, which will bring the office to full staffing. Filling this position will further enhance continuity of operations, improve workload distribution, strengthen internal controls through appropriate segregation of duties, and increase our ability to provide consistent service during peak tax collection periods.

As we reach full staffing, our focus will shift from organizational stabilization to continuous improvement. We will continue evaluating processes for greater efficiency, leveraging technology where appropriate, strengthening cross-training among staff, and ensuring uninterrupted service to the public while safeguarding County assets.

We appreciate the County Board's continued support and remain committed to providing professional, transparent, and accountable financial stewardship on behalf of the citizens of Champaign County.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Property Taxes					
400105	Penalties On Taxes	1,189,439	800,000	800,000	800,000
	Property Taxes Total	**1,189,439**	**800,000**	**800,000**	**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	0	200	200	200
	Fees, Fines, Charges Total	**0**	**200**	**200**	**200**
Misc Revenue					
400801	Investment Interest	7,359	7,000	75,000	7,000
	Misc Revenue Total	**7,359**	**7,000**	**75,000**	**7,000**
	Revenues Total	**1,203,298**	**821,200**	**889,200**	**821,200**
Expenditures					
Personnel					
500101	Elected Official Salary	96,956	116,234	116,234	116,234
500103	Regular Full-Time Employees	250,533	327,882	327,882	327,882
500105	Temporary Staff	4,112	6,480	6,480	6,480
500109	State-Paid Salary Stipend	6,500	6,500	6,500	6,500
	Personnel Total	**358,101**	**457,096**	**457,096**	**457,096**
Commodities					
501001	Stationery And Printing	830	4,600	4,600	4,200
501002	Office Supplies	538	1,100	1,100	1,100
501004	Postage, Ups, Fedex	2,574	935	935	935
501005	Food Non-Travel	122	0	0	0
501017	Equipment Less Than $5000	577	0	1,944	0
	Commodities Total	**4,641**	**6,635**	**8,579**	**6,235**

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Services					
502001	Professional Services	26,315	18,203	16,259	18,003
502002	Outside Services	5,462	0	0	0
502003	Travel Costs	1,701	3,000	3,000	2,800
502004	Conferences And Training	730	1,000	1,000	1,000
502019	Advertising, Legal Notices	15,120	1,473	1,473	1,473
502021	Dues, License, & Membershp	500	750	750	750
502035	Repair & Maint - Equip/Auto	765	765	765	765
	Services Total	**50,593**	**25,191**	**23,247**	**24,791**
	Expenditures Total	**413,335**	**488,922**	**488,922**	**488,122**

FTE Summary

2023	2024	2025	2026	2027
5	5	6	6	7

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$1.78	$2.12	$2.18

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	2025 Actual	2026 Projected	2027 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. We have also started exploring a payment plan program that allows families to split up their real estate tax liability which will make paying easier on families with budgets. Finally, the collector provides treasury services for 50+ drainage districts.

OBJECTIVES

Distribute tax money

Reconcile and post all payments

Provide automated services, 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	2025 Actual	2026 Projected	2027 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

The addition of the Deputy Collector position has significantly strengthened the operations of the Treasurer/Collector's Office. The position has improved workflow management, increased operational efficiency, enhanced customer service, and provided greater continuity during peak tax collection periods. As a result, the office has been able to process collections and statutory responsibilities in a more seamless and efficient manner while maintaining strong internal controls.

While the office has made substantial operational improvements, some processing times remain dependent on external technology systems. For example, electronic payment and tax data files must be downloaded, validated, and imported into our property tax software before updated information becomes available through our online records. This process can create short delays between when a payment is received and when it is reflected in the public-facing system. These delays are not the result of staffing or internal workflow but rather the capabilities and processing limitations of our current software platform.

As part of our commitment to continuous improvement, we will continue evaluating opportunities to modernize our technology infrastructure and work with software providers to identify solutions that reduce processing times, improve data availability, and enhance the overall customer experience.

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

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Misc Revenue					
400801	Investment Interest	934	4,000	4,000	4,000
	Misc Revenue Total	**934**	**4,000**	**4,000**	**4,000**
	Revenues Total	**934**	**4,000**	**4,000**	**4,000**
Expenditures					
Interfund Expense					
700101	Transfers Out	0	12,000	12,000	12,000
	Interfund Expense Total	**0**	**12,000**	**12,000**	**12,000**
	Expenditures Total	**0**	**12,000**	**12,000**	**12,000**

Fund Balance

2025 Actual	2026 Projected	2027 Budget
379,770	381,332	304,463

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

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	24,623	10,000	10,000	20,000
	Fees, Fines, Charges Total	**24,623**	**10,000**	**10,000**	**20,000**
Misc Revenue					
400801	Investment Interest	1,467	300	300	1,000
	Misc Revenue Total	**1,467**	**300**	**300**	**1,000**
	Revenues Total	**26,090**	**10,300**	**10,300**	**21,000**
Expenditures					
Personnel					
500105	Temporary Staff	160	0	0	0
500301	Social Security-Employer	12	0	0	0
500304	Workers' Compensation Insuranc	4	0	0	0
500305	Unemployment Insurance	4	0	0	0
	Personnel Total	**180**	**0**	**0**	**0**
Commodities					
501002	Office Supplies	404	2,000	2,000	2,000
501017	Equipment Less Than $5000	283	0	0	0
	Commodities Total	**687**	**2,000**	**2,000**	**2,000**
Services					
502004	Conferences And Training	0	3,500	3,500	3,000
	Services Total	**0**	**3,500**	**3,500**	**3,000**
	Expenditures Total	**867**	**5,500**	**5,500**	**5,000**

Fund Balance

2025 Actual	2026 Projected	2027 Budget
62,996	67,796	83,796

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	2025 Actual	2026 Projected	2027 Budget
Number of Parcels Sold at Tax Sale	912	900	888
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 it 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

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	12,107	0	0	0
	Fees, Fines, Charges Total	**12,107**	**0**	**0**	**0**
Misc Revenue					
400801	Investment Interest	366	0	0	0
	Misc Revenue Total	**366**	**0**	**0**	**0**
	Revenues Total	**12,474**	**0**	**0**	**0**
Expenditures					
Interfund Expense					
700101	Transfers Out	0	0	0	67,000
	Interfund Expense Total	**0**	**0**	**0**	**67,000**
	Expenditures Total	**0**	**0**	**0**	**67,000**

Fund Balance

2025 Actual	2026 Projected	2027 Budget
112,556	112,556	45,556

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

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	29,220	40,000	40,000	30,000
	Fees, Fines, Charges Total	**29,220**	**40,000**	**40,000**	**30,000**
Misc Revenue					
400801	Investment Interest	18,722	18,000	18,000	4,500
	Misc Revenue Total	**18,722**	**18,000**	**18,000**	**4,500**
	Revenues Total	**47,942**	**58,000**	**58,000**	**34,500**
Expenditures					
Services					
502028	Distributions	0	30,000	30,000	0
502043	Contingent Expense	0	0	0	450,000
	Services Total	**0**	**30,000**	**30,000**	**450,000**
	Expenditures Total	**0**	**30,000**	**30,000**	**450,000**

Fund Balance

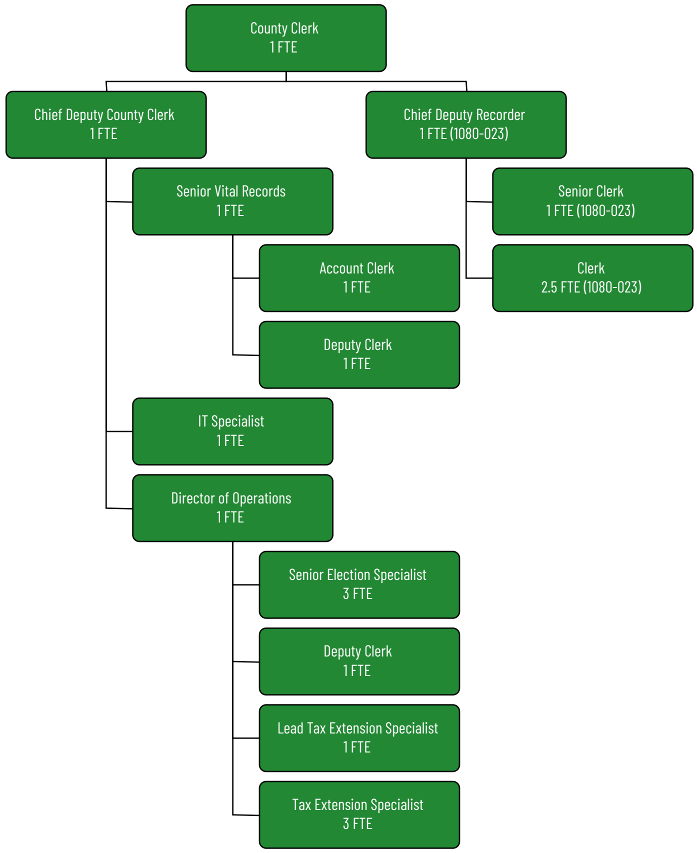
2025 Actual	2026 Projected	2027 Budget
583,530	611,530	196,030

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

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

In FY 2027 The Clerk's office is anticipating a possibility of 2 elections: a Primary and a Consolidated General Elections. Our FY 2027 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. The County Clerk's-Recording division is wrapping up the digitization of archival recorded documents in the County. In FY 2025, The Champaign County Clerk 's Vitals division won an award for the most vital records requests in the large county category in Illinois.

The Clerk's Property Taxes division calculated and delivered property tax extension in record time. Thanks to our staff and the cooperating efforts of the partners in the property tax cycle.

The Restrictive Covenant Project is currently working with researchers at the University of Illinois as they research how restrictive covenants have impacted people of color and the community.

The Clerk's office continues to prioritize digitization to allow for easier and faster access to all vital and recording documents. The Clerk's office continues to prioritize modernizing elections with access for all voters whether they be in person or vote by mail.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	6,500	15,000	15,000	15,000
	Intergov Revenue Total	**6,500**	**15,000**	**15,000**	**15,000**
Fees, Fines, Charges					
400701	Charges For Services	330,653	340,000	340,000	340,000
	Fees, Fines, Charges Total	**330,653**	**340,000**	**340,000**	**340,000**
Licenses And Permits					
400601	Licenses - Business	34,328	37,500	37,500	37,500
400610	Licenses - Nonbusiness	70,280	74,100	74,100	74,100
	Licenses And Permits Total	**104,608**	**111,600**	**111,600**	**111,600**
Misc Revenue					
400801	Investment Interest	58	200	200	200
400902	Other Miscellaneous Revenue	11,135	7,800	7,800	7,800
	Misc Revenue Total	**11,193**	**8,000**	**8,000**	**8,000**
	Revenues Total	**452,954**	**474,600**	**474,600**	**474,600**
Expenditures					
Personnel					
500101	Elected Official Salary	114,563	116,234	116,234	116,234
500103	Regular Full-Time Employees	810,532	786,365	786,365	786,365
500105	Temporary Staff	103,891	80,000	80,000	80,000
500108	Overtime	5,832	10,000	10,000	10,000

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
500109	State-Paid Salary Stipend	6,500	6,500	6,500	6,500
	Personnel Total	**1,041,319**	**999,099**	**999,099**	**999,099**
Commodities					
501001	Stationery And Printing	15,666	47,000	47,000	42,000
501002	Office Supplies	2,656	5,200	5,200	5,200
501003	Books, Periodicals, And Manual	336	320	320	320
501004	Postage, Ups, Fedex	6,334	15,000	15,000	15,000
501005	Food Non-Travel	2,668	9,500	9,500	9,500
501006	Medical Supplies	123	20	20	20
501009	Vehicle Supp/Gas & Oil	381	500	500	500
501013	Dietary Non-Food Supplies	154	100	100	100
501015	Election Supplies	25,092	15,000	15,000	15,000
501017	Equipment Less Than $5000	179,756	8,500	8,500	8,500
501019	Operational Supplies	246	0	1,000	1,000
	Commodities Total	**233,412**	**101,140**	**102,140**	**97,140**
Services					
502001	Professional Services	30,381	42,000	42,000	35,088
502002	Outside Services	4,215	15,000	15,000	15,000
502003	Travel Costs	11,536	10,000	10,000	10,000
502004	Conferences And Training	3,501	2,500	2,500	2,500
502012	Repair & Maint	5,332	0	0	0
502013	Rent	169	0	0	0
502014	Finance Charges And Bank Fees	0	250	250	250
502016	Election Workers/Jurors	27,282	180,000	180,000	180,000
502017	Waste Disposal And Recycling	1,335	0	0	0
502019	Advertising, Legal Notices	16,228	50,000	50,000	50,000
502021	Dues, License, & Membershp	6,587	1,500	1,500	1,500
502022	Operational Services	2,804	0	2,000	2,000

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
502024	Public Relations	106	4,230	4,230	4,230
502035	Repair & Maint - Equip/Auto	207,203	0	30,000	30,000
502037	Repair & Maint - Building	760	5,000	5,000	5,000
502047	Software License & Saas	165,233	135,000	135,000	135,000
502048	Phone/Internet	18,916	13,000	13,000	13,000
	Services Total	**501,588**	**458,480**	**490,480**	**483,568**
Capital					
800401	Equipment	0	42,535	42,535	9,404
	Capital Total	**0**	**42,535**	**42,535**	**9,404**
	Expenditures Total	**1,776,319**	**1,601,254**	**1,634,254**	**1,589,211**

FTE Summary

2023	2024	2025	2026	2027
15	15	15	15	15

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$7.73	$7.74	$7.78

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	2025 Actual	2026 Projected	2027 Budget
Voter registrations processed	3,620	8,500	4,000
Early Voting	4,954	17,000	8,000
Voters voting on Election Day	11,013	24,000	7,500
Vote by Mail	10,597	25,855	12,000

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

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

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

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

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

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	2025 Actual	2026 Projected	2027 Budget
Date tax extensions completed	April 17	April 8	April 13

The property tax calculations for tax extension were calculated on time and delivered to the Treasurer's office by April 8th, the earliest it has been delivered for this administration. This achievement was due in large part to the dedication of staff and the various departments involved int he tax cycle. The Clerk 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 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 (or DBAs), and special licenses (liquor, fireworks, raffles). 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 and archival 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	2025 Actual	2026 Projected	2027 Budget
Birth certificate searches performed	8,921	3,573	8,000
Death certificate searches performed	772	276	700
Marriage/civil union licenses issued	1,089	415	1,000
Marriage Certificates	3,289	1,167	3,000

The Clerk's office continues to utilize online record requests and a supported document database which has streamlined workflow and provided secure and accessible databases for vital records. This means archival and fragile vital records can be safely stored and are now accessible digitally. Digital access means faster processing times for in-person and online customers. Since 2023, the Champaign County Clerk's office has won most vital records processed for large county category in Illinois and is on pace to do the same for FY 2026.

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

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

BUDGET HIGHLIGHTS

The two main election grants the Clerk's office is eligible for is the IVRS and Polling Place Accessibility grants. In FY 2026, The State Board of Elections' (SBOE) grant for IVRS (Illinois Voter Registration System) was $191,541.01 awarded to Champaign County. The Clerk's office was able to submit reimbursements for $85,865. These funds were utilized to offset costs to operating elections. Due to the audit delay, we weren't able to capture the full amount of the award and expenditure reimbursements.

In FY 2027, the IVRS grant award is estimated to be $195,000.

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.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	228,597	250,000	85,865	195,000
	Intergov Revenue Total	**228,597**	**250,000**	**85,865**	**195,000**
	Revenues Total	**228,597**	**250,000**	**85,865**	**195,000**
Expenditures					
Personnel					
500105	Temporary Staff	49,686	70,000	70,000	70,000
500301	Social Security-Employer	3,801	5,355	5,355	5,355
500302	Imrf - Employer Cost	27	0	0	0
500304	Workers' Compensation Insuranc	245	350	350	350
500305	Unemployment Insurance	832	1,444	1,444	1,444
	Personnel Total	**54,591**	**77,149**	**77,149**	**77,149**
Commodities					
501001	Stationery And Printing	0	0	0	20,000
	Commodities Total	**0**	**0**	**0**	**20,000**

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Services					
502001	Professional Services	0	0	7,500	0
502002	Outside Services	0	20,000	12,500	0
502037	Repair & Maint - Building	1,064	0	0	0
502047	Software License & Saas	178,903	150,000	150,000	85,000
	Services Total	**179,966**	**170,000**	**170,000**	**85,000**
Capital					
800401	Equipment	0	0	0	10,000
	Capital Total	**0**	**0**	**0**	**10,000**
	Expenditures Total	**234,557**	**247,149**	**247,149**	**192,149**

Fund Balance

2025 Actual	2026 Projected	2027 Budget
-163470	-324,754	-321,903

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'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

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	24,006	25,000	25,000	25,000
	Fees, Fines, Charges Total	**24,006**	**25,000**	**25,000**	**25,000**
Misc Revenue					
400801	Investment Interest	1,890	400	400	0
400902	Other Miscellaneous Revenue	0	12,500	12,500	12,500
	Misc Revenue Total	**1,890**	**12,900**	**12,900**	**12,500**
	Revenues Total	**25,896**	**37,900**	**37,900**	**37,500**
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	3,112	12,500	12,500	12,500
502012	Repair & Maint	0	4,200	4,200	0
502035	Repair & Maint - Equip/Auto	0	0	0	4,200
502047	Software License & Saas	9,966	11,265	13,625	13,625
	Services Total	**13,078**	**27,965**	**30,325**	**30,325**
	Expenditures Total	**13,078**	**41,465**	**43,825**	**43,825**

Fund Balance

2025 Actual	2026 Projected	2027 Budget
64,741	58,816	52,491

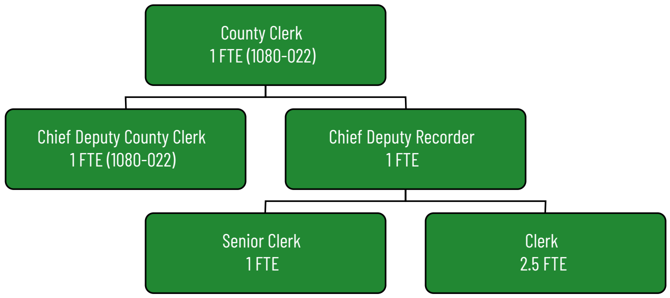
DESCRIPTION

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, software and equiipment.

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: 4.5 FTE (Green)
The functions, powers, and duties of the recording office are statutorily defined in the IL Counties Code (55 ILCS 5/3-5005).

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.

BUDGET HIGHLIGHTS

FY 2026 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 2025 the Clerk's office used over $300,000 from the automation fund to fund a large-scale digitization project. This project was digitizing the archival records, books, and other documents physically located inside the vault. In FY 2024, the Clerk's office created the Restrictive Covenants Project to help property owners understand restrictive covenant language associated with their land records. The University of Illinois is now working on research about how these restrictive covenants have impacted people of color and the community. FY 2026 also brought improvements to the property fraud alerts and an addition of notary fraud. Notary fraud allows for notaries to register to receive notifications if documents are filed that are associated with their notary commission.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	650,973	735,000	735,000	735,000
	Fees, Fines, Charges Total	**650,973**	**735,000**	**735,000**	**735,000**
Licenses And Permits					
400611	Permits - Nonbusiness	687,435	500,000	500,000	500,000
	Licenses And Permits Total	**687,435**	**500,000**	**500,000**	**500,000**
Misc Revenue					
400902	Other Miscellaneous Revenue	4,447	4,600	4,600	4,600
	Misc Revenue Total	**4,447**	**4,600**	**4,600**	**4,600**
	Revenues Total	**1,342,855**	**1,239,600**	**1,239,600**	**1,239,600**

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Expenditures					
Personnel					
500103	Regular Full-Time Employees	207,435	202,480	202,480	202,480
500104	Regular Part-Time Employees	0	0	0	19,283
	Personnel Total	**207,435**	**202,480**	**202,480**	**221,763**
Commodities					
501002	Office Supplies	461	500	500	500
501005	Food Non-Travel	250	144	144	144
501013	Dietary Non-Food Supplies	101	0	0	0
	Commodities Total	**811**	**644**	**644**	**644**
Services					
502003	Travel Costs	0	500	500	500
502004	Conferences And Training	115	500	500	500
502021	Dues, License, & Membershp	0	780	780	780
	Services Total	**115**	**1,780**	**1,780**	**1,780**
	Expenditures Total	**208,361**	**204,904**	**204,904**	**224,187**

FTE Summary

2023	2024	2025	2026	2027
4	4	4	4	4.5

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$0.92	$0.97	$1.00

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

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. With the digitization of thousands of documents the office is committed to improving access to archival documents to searchers and the general public.

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.

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Net revenue generated after state transfer for General Corporate Fund through recording fees/revenue stamps/misc. revenue	4,708,748	4,500,000	4,800,000
Documents recorded annually	20,141	22,000	23,000

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

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	286,384	180,000	180,000	180,000
	Fees, Fines, Charges Total	**286,384**	**180,000**	**180,000**	**180,000**
Misc Revenue					
400801	Investment Interest	29,798	1,000	1,000	0
	Misc Revenue Total	**29,798**	**1,000**	**1,000**	**0**
	Revenues Total	**316,182**	**181,000**	**181,000**	**180,000**
Expenditures					
Personnel					
500104	Regular Part-Time Employees	21,765	19,283	19,283	0
500105	Temporary Staff	0	10,000	10,000	0
500301	Social Security-Employer	1,665	2,241	2,241	0
500302	Imrf - Employer Cost	715	685	685	0
500304	Workers' Compensation Insuranc	101	91	91	0
500305	Unemployment Insurance	362	361	361	0
	Personnel Total	**24,609**	**32,661**	**32,661**	**0**
Commodities					
501001	Stationery And Printing	0	5,000	5,000	5,000
501002	Office Supplies	159	5,000	5,000	5,000
501017	Equipment Less Than $5000	1,980	1,000	1,000	1,000
	Commodities Total	**2,138**	**11,000**	**11,000**	**11,000**

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Services					
502001	Professional Services	0	170,000	150,000	147,625
502002	Outside Services	29,110	0	20,000	0
502003	Travel Costs	1,182	0	0	0
502004	Conferences And Training	900	2,500	2,500	2,500
502011	Utilities	0	100	100	100
502012	Repair & Maint	0	38,143	38,143	0
502014	Finance Charges And Bank Fees	0	100	100	0
502047	Software License & Saas	72,721	87,500	87,500	87,500
	Services Total	**103,913**	**298,343**	**298,343**	**237,725**
Capital					
800401	Equipment	0	2,840	2,840	2,840
	Capital Total	**0**	**2,840**	**2,840**	**2,840**
	Expenditures Total	**130,660**	**344,844**	**344,844**	**251,565**

Fund Balance

2025 Actual	2026 Projected	2027 Budget
1,065,234	901,390	829,825

FTE Summary

2023	2024	2025	2026	2027
2.5	0.5	0.5	0.5	0

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.

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

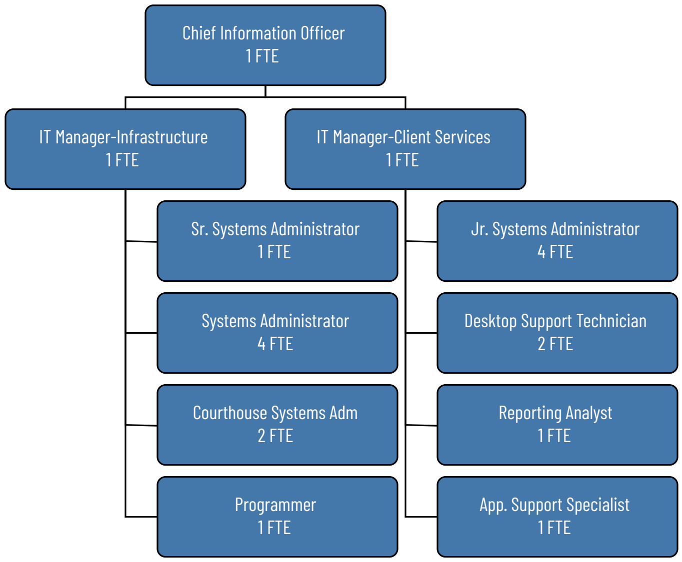
Increase number of paid users of the internet program and Monarch, our new bulk copy program

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

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Number of documents recorded & filed electronically	20,141	22,000	22,000
Number of old documents converted to digital format	58,000	25,000	60,000
Error Corrections	7	3	3
Number of documents back indexed	20,000	20,000	20,000

Information Technology General Fund (1080-028)



Information Technology (IT) positions: 19 FTE

MISSION STATEMENT

Through the strategic development and implementation of innovative, secure, and cost-effective technology solutions, IT empowers all offices to foster organizational transparency and fiscal stewardship, thereby optimizing the public's engagement 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

Revenues receipted by IT include the following:

*Reimbursement from funds outside the General Corporate Fund for services rendered by County IT.

*Reimbursements for services rendered by County IT for external entities (e.g., UCSD, Champaign Township).

*Reimbursement from the City of Urbana and Urbana Free Library for internet connection services.

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

Projects that are highlights of the FY2027 County IT Budget include the following:

*Research, evaluation, and planning for the replacement County website.

*Implementation of digital accessibility tools, encompassing comprehensive PDF accessibility remediation compliance.

*Implementation of artificial intelligence (AI) governance policies and operational guidelines.

*Deployment of AI risk management and oversight platforms.

*Deployment of countywide document management repository platform.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Intergov Revenue					
400476	Other Intergovernmental	84,390	4,800	4,800	0
	Intergov Revenue Total	**84,390**	**4,800**	**4,800**	**0**
Fees, Fines, Charges					
400701	Charges For Services	51,599	522,600	522,600	522,600
	Fees, Fines, Charges Total	**51,599**	**522,600**	**522,600**	**522,600**
Interfund Revenue					
600101	Transfers In	19,381	0	0	0
	Interfund Revenue Total	**19,381**	**0**	**0**	**0**
	Revenues Total	**155,369**	**527,400**	**527,400**	**522,600**
Expenditures					
Personnel					
500103	Regular Full-Time Employees	949,421	1,466,608	1,466,608	1,466,608
500105	Temporary Staff	9,993	13,000	13,000	13,000
	Personnel Total	**959,414**	**1,479,608**	**1,479,608**	**1,479,608**
Commodities					
501001	Stationery And Printing	0	250	250	250
501002	Office Supplies	34,967	40,000	40,000	40,000
501003	Books, Periodicals, And Manual	169	250	250	250
501010	Tools	29	0	270	0
501017	Equipment Less Than $5000	55,011	35,000	33,690	50,000
501019	Operational Supplies	2,951	25,000	25,000	25,000
	Commodities Total	**93,127**	**100,500**	**99,460**	**115,500**
Services					
502001	Professional Services	0	1,000	1,000	1,000
502002	Outside Services	6,631	5,000	5,000	5,000
502003	Travel Costs	2,882	3,250	3,250	5,000
502004	Conferences And Training	3,396	12,500	12,500	25,000
502007	Insurance (Non-Payroll)	147	0	0	0
502009	Employee Recruitment Costs	2,190	0	2,903	0
502011	Utilities	0	1,000	1,000	1,000

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
502014	Finance Charges And Bank Fees	512	0	440	0
502017	Waste Disposal And Recycling	0	1,000	1,000	1,000
502021	Dues, License, & Membershp	885	1,250	1,250	5,000
502022	Operational Services	1,164	1,250	1,250	1,000
502035	Repair & Maint - Equip/Auto	10,965	35,000	35,000	50,000
502046	Equip Lease/Equip Rent	133,905	230,000	75,000	125,000
502047	Software License & Saas	29,878	30,500	50,000	70,000
502048	Phone/Internet	64,192	57,000	60,000	60,000
	Services Total	**256,745**	**378,750**	**249,593**	**349,000**
	Expenditures Total	**1,309,286**	**1,958,858**	**1,828,661**	**1,944,108**

FTE Summary

2023	2024	2025	2026	2027
12	14	14	14	19

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$6.41	$7.67	$7.20

ALIGNMENT to STRATEGIC PLAN

County IT's role in aligning with the Strategic Plan is to serve as a partner to all other County offices, ensuring they have access to a robust technology offering, accompanied by competent, customer-focused support. By delivering and maintaining a reliable technical infrastructure, County IT provides the support offices need to meet their objectives, enabling them to enhance their efficiency and effectiveness, to be more responsive to the needs of the public.

DESCRIPTION

The IT Department provides comprehensive management of the County's technical infrastructure and enterprise systems, supporting the 1,170 staff member workforce. Supported services include:

*Operation of a secure, highly resilient network interconnecting all County worksites.

*Maintenance of multi-layered network perimeter security, including advanced firewall protections, intrusion prevention, and comprehensive malware defense.

*Administration and maintenance of core County server infrastructure.

*Execution of comprehensive backup protocols, disaster recovery architectures, and continuity of operations planning.

*Administration and technical support for enterprise vendor-procured solutions, including human resources and timekeeping systems, inmate services, public safety applications, real estate tax processing cycles, and judicial management systems.

*Custom software engineering and programming services for proprietary in-house applications.

*Design, development, and ongoing maintenance of the official County website.

*Broadcasting, recording, and digital streaming of all County Board and committee proceedings.

Support is provided using an integrated help desk, which is staffed 7 days a week. 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.

OBJECTIVES

*Service Delivery: To provision robust, highly reliable, trusted, and cost-effective IT solutions to all County employees while systematically optimizing departmental administrative efficiency.

*Information Security: To ensure the comprehensive protection, confidentiality, and integrity of all electronic information assets maintained, processed, and disseminated across the County digital infrastructure.

*Collaboration: To collaborate strategically with all County departments to leverage advanced information technology as a catalyst for enhancing program effectiveness and maximizing the performance of governmental initiatives.

*Continuity and Resilience: To guarantee continuity of operational workflows and robust disaster recovery capabilities across all mission-critical technological systems.

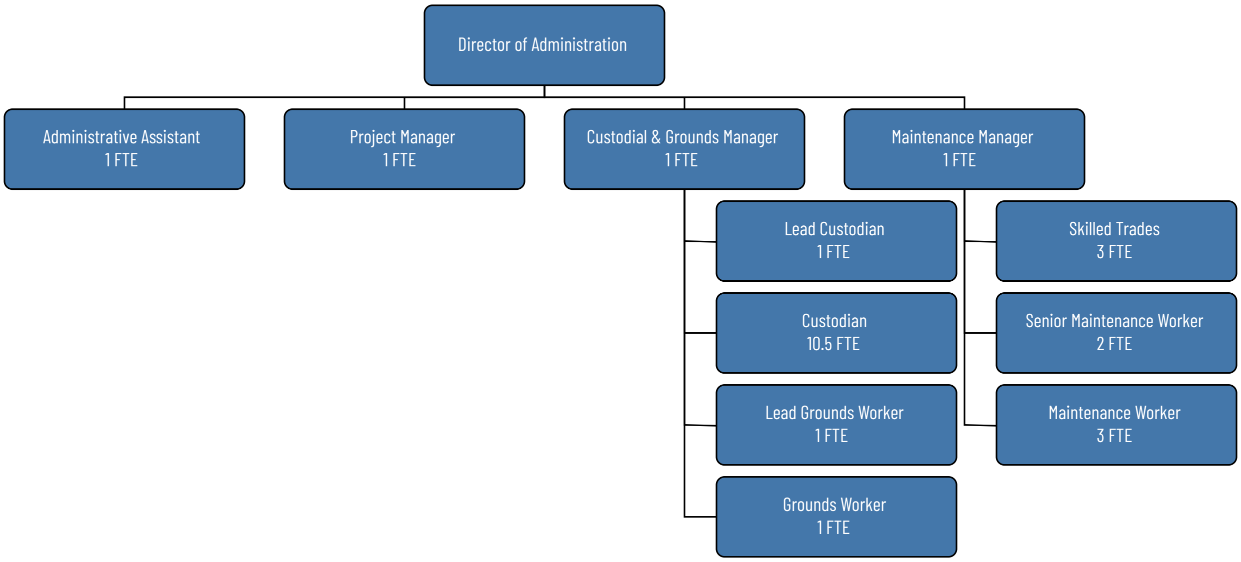
*Professional Development: To disseminate targeted training resources and technical empowerment programs to all County departments, fostering optimal technology adoption.

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Cybersecurity Score (industry avg = 78)	95/100	95/100	100/100
Projects Completed	6	11	9
Median Ticket Resolve Time (hours)			7.8

2026 Projects and Initiatives	Outcome
Regional Planning Commission (RPC) IT Centralization	County IT executed the technical centralization of the Regional Planning Commission infrastructure, successfully onboarding approximately 375 additional end users into the enterprise support ecosystem.
Artificial Intelligence Governance and Risk Management Framework	IT established a secure, proactive policy foundation to safely evaluate and govern emerging AI technologies while mitigating organizational, legal, and security risks.
Zero-Trust Modernization (in progress)	Transitioning the external access framework to an advanced security model, ensuring that every connecting device is posture-verified and compliant before gaining network access, thereby significantly hardening perimeter defense against evolving cyber threats.
Tyler Munis Implementation for Collector (in progress)	County IT continues to assist with the Munis implementation for Treasurer's Office. Assistance includes (but is not limited to) data export and formatting from legacy systems, end-user management, security administration, and hardware testing and deployment (e.g. check printers)
Time and Attendance System Implementation (in progress)	County IT continues to assist with implementation of UKG Ready to be used as a replacement for Kronos timekeeping

Physical Plant
General Fund (1080-071)



Physical Plant positions: 25.5 FTE

MISSION STATEMENT

The Facilities Department of the County Executive's Office provides safe, reliable, and cost-effective buildings, grounds, and custodial services to the staff and people of Champaign County. We deliver timely maintenance, expert capital project installations, and energy-efficient practices that reduce costs, preserve public assets, and continually improve facility performance.

BUDGET HIGHLIGHTS

Rental income for FY2026/2027 will decrease overall with the Regional Planning Commission moving into a new building. We do anticipate recovering some of the loss through our buildings, grounds, and custodial services at the new facility. We are accepting tenants at the Brookens building while it is on the market.

The Facilities Department handles all details regarding leases at the following Buildings:? Bennett Administration Center, Brookens, Courthouse, 1701 E. Main St., 1905 E Main St. , and 2001 E Main St.

The Facilities Department continues to plan, execute, and maintain all capital asset projects, including the upcoming addition of a new courtroom and the major upgrade to energy efficient HVAC controls at the Champaign County Courthouse. We are currently managing the demolition of the Old County Nursing Home/Poor Farm while working with PACA to preserve historic artifacts from the site and renovating the interurban stop on the property.

The Facilities Department is completing two major solar arrays located at the Pope Jail and JDC properties. The completion of the two solar arrays will come with value added incentives that will eventually cover the costs of the projects. We anticipate majorly reduced energy costs for these facilities soon. The solar sites will also be relandscaped with native grass and plants to reduce maintenance costs and be ecologically friendly for local pollinators.

The Facilities Department continues to seek out the most energy efficient and cost-effective building systems to ensure we are managing asset funds responsibly. We continue to transition to LED fixtures and bulbs, and more efficient HVAC equipment and boilers which use less electricity, gas and water utilities.?We have already seen reduced energy costs from our installation of our geo-thermal units at the Pope Jail and anticipate this to continue. We are committed to providing staff with appropriate and adequate training to ensure their abilities in maintaining the County's complex building systems.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	19,352	50,000	50,000	50,000
	Fees, Fines, Charges Total	**19,352**	**50,000**	**50,000**	**50,000**
Misc Revenue					
400902	Other Miscellaneous Revenue	741	0	0	0
401001	Rents	933,544	795,142	795,142	795,142
	Misc Revenue Total	**934,285**	**795,142**	**795,142**	**795,142**
	Revenues Total	**953,637**	**845,142**	**845,142**	**845,142**
Expenditures					
Personnel					
500103	Regular Full-Time Employees	1,203,350	1,210,827	1,210,827	1,210,827
500104	Regular Part-Time Employees	56,590	57,845	57,845	57,845
500105	Temporary Staff	34,019	10,000	9,589	10,000
500108	Overtime	66	0	411	0
	Personnel Total	**1,294,024**	**1,278,672**	**1,278,672**	**1,278,672**
Commodities					
501002	Office Supplies	122	0	0	0
501004	Postage, Ups, Fedex	17	0	0	0
501008	Maintenance Supplies	57,447	85,000	85,000	85,000
501009	Vehicle Supp/Gas & Oil	12,010	15,000	15,000	15,000
501010	Tools	10,840	14,900	14,900	12,000
501011	Ground Supplies	6,013	7,000	7,000	7,000
501012	Uniforms/Clothing	10,372	10,000	10,000	10,000
501017	Equipment Less Than $5000	54,051	30,500	30,500	50,000
501018	Vehicle Equip Less Than $5000	864	3,500	1,500	1,000
501019	Operational Supplies	31,637	30,000	30,000	30,000
	Commodities Total	**183,374**	**195,900**	**193,900**	**210,000**
Services					
502001	Professional Services	3,945	3,000	3,700	3,000
502002	Outside Services	0	1,000	1,000	0
502003	Travel Costs	2,630	3,500	3,500	3,500
502004	Conferences And Training	34	1,500	1,800	10,000
502011	Utilities	865,236	750,000	649,500	750,000

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
502012	Repair & Maint	250,230	0	0	0
502013	Rent	46,178	58,000	58,000	50,000
502014	Finance Charges And Bank Fees	475	0	100	0
502017	Waste Disposal And Recycling	70,932	85,000	85,000	75,000
502021	Dues, License, & Membershp	313	2,000	2,000	2,000
502022	Operational Services	160	0	0	0
502035	Repair & Maint - Equip/Auto	4,794	2,500	8,000	5,000
502037	Repair & Maint - Building	102,139	152,239	238,139	250,000
502046	Equip Lease/Equip Rent	0	1,000	1,000	0
502047	Software License & Saas	15,688	3,840	13,840	15,000
502048	Phone/Internet	6,283	6,000	6,000	6,000
	Services Total	**1,369,035**	**1,069,579**	**1,071,579**	**1,169,500**
Interfund Expense					
700101	Transfers Out	2,830,000	3,739,963	3,739,963	3,739,963
	Interfund Expense Total	**2,830,000**	**3,739,963**	**3,739,963**	**3,739,963**
Debt					
505001	Principal Retirement	0	180,000	180,000	180,000
505002	Interest And Fiscal Charges	0	3,150	3,150	3,150
	Debt Total	**0**	**183,150**	**183,150**	**183,150**
	Expenditures Total	**5,676,433**	**6,467,264**	**6,467,264**	**6,581,285**

FTE Summary

2023	2024	2025	2026	2027
22.5	23.5	24.5	24.5	25.5

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$22.72	$23.18	$31.42

ALIGNMENT to STRATEGIC PLAN

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

Continue to implement and maintain the most cost-effective, sustainable, and ecologically friendly building systems.

Utilize new software and hardware technology to track assets and manage preventative maintenance tasks to ensure the longevity of county owned capital assets.

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

Implement ecologically friendly native species into landscaping to reduce long term maintenance costs and promote local pollinating species.

DESCRIPTION - CUSTODIAL SERVICES

The Facilities Department's 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 Building and postmark all County outgoing mail. Custodial services consists of one Lead Custodians, nine full-time Custodians and one 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	2025 Actual	2026 Projected	2027 Budget
Total Square Feet cleaned on daily basis	407,200	407,200	427,200

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.

DESCRIPTION – GROUNDS MAINTENANCE

The Grounds Division consists of one Lead Grounds Worker, one Grounds Worker and the temporary use of seasonal helpers. The Grounds Division maintains forty-six acres and their duties include: mowing; edging; trimming trees; landscape maintenance; and clearing snow and ice from all 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.??

OBJECTIVES

To ensure safety, code-compliance, and a healthy environment for building occupants.

Maintain and extend asset reliability and lifespan through preventative and corrective maintenance.

Control costs and optimize resources, including energy-efficiency and capital project coordination.

Support operational needs and public satisfaction with timely, responsive service.

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

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 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	8

DESCRIPTION - BUILDING MAINTENANCE

The Facilities Department consists of the Maintenance Manager, Custodial and Grounds Manager, Project Manager, three Skilled Trades, two Senior Maintenance, and three Maintenance positions. The Maintenance Manager and the eight Maintenance Workers are required to perform all building maintenance and repairs on the 677,562 square feet of County Buildings and 46 acres of property. The Maintenance Division performs major and minor remodeling projects of County buildings and HVAC systems and maintains an on-call pager to provide services to our 24-hour buildings. During severe winter weather, the Maintenance Division assists in moving 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 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

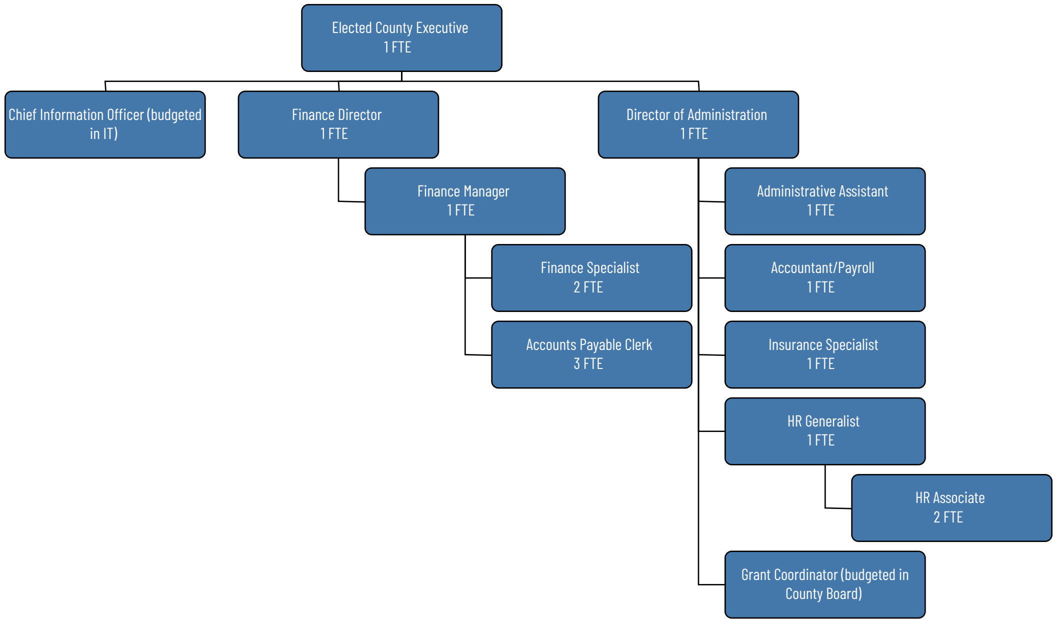
To perform major and minor remodeling projects

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

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Total square footage of buildings maintained	537,362	667,562	667,562
Number of MaintainX work orders submitted	1,207	1,210	1,200
Number of MaintainX work orders completed	1,056	1,210	1,200
Number of preventive maintenance work orders	1,900	1,975	1,975
Number of leases maintained	9	12	13
Number of special projects initiated	30	30	30
Number of special projects completed	27	27	30
Square footage of painting completed	2,000	3,200	3,500
Square footage of carpet replacement completed	8,000	1,250	5,000

Administrative Services
General Fund (1080-016)



Administrative Services positions: 15 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.

In the FY24 and FY25 the Executive's Office coordinated and planned all aspects of the County's move the Bennett Administrative Center. Starting in FY25 and continuing into FY26, the Executive's Office has added a Finance Division responsible for the Budget, Audit, Account Payable, and other financial tasks.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Intergov Revenue					
400476	Other Intergovernmental	1,649	600	600	600
	Intergov Revenue Total	**1,649**	**600**	**600**	**600**
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					
400902	Other Miscellaneous Revenue	4,917	3,000	3,000	3,000
	Misc Revenue Total	**4,917**	**3,000**	**3,000**	**3,000**
Interfund Revenue					
600101	Transfers In	56,093	18,216	18,216	22,028
	Interfund Revenue Total	**56,093**	**18,216**	**18,216**	**22,028**
	Revenues Total	**62,659**	**141,816**	**141,816**	**145,628**
Expenditures					
Personnel					
500101	Elected Official Salary	72,904	73,968	73,968	73,968
500103	Regular Full-Time Employees	687,228	976,597	976,597	976,597
500105	Temporary Staff	33,493	6,000	6,000	6,000
	Personnel Total	**793,625**	**1,056,565**	**1,056,565**	**1,056,565**
Commodities					
501001	Stationery And Printing	6,212	2,250	2,250	2,250
501002	Office Supplies	4,138	4,250	4,250	4,250
501003	Books, Periodicals, And Manual	752	1,300	1,300	1,300
501004	Postage, Ups, Fedex	227,051	325,000	311,056	250,000
501017	Equipment Less Than $5000	15,193	1,300	12,493	1,300
501019	Operational Supplies	2,456	9,000	9,000	9,000
	Commodities Total	**255,803**	**343,100**	**340,349**	**268,100**
Services					
502001	Professional Services	1,247	17,560	17,560	8,860
502002	Outside Services	790	700	700	700
502003	Travel Costs	1,811	4,735	4,735	4,735
502004	Conferences And Training	832	2,300	2,935	2,300

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
502014	Finance Charges And Bank Fees	0	2,000	2,000	2,000
502017	Waste Disposal And Recycling	0	0	133	0
502019	Advertising, Legal Notices	1,220	300	590	1,000
502021	Dues, License, & Membershp	1,807	5,000	5,000	12,000
502022	Operational Services	13,062	12,000	13,693	12,000
502035	Repair & Maint - Equip/Auto	4,259	7,160	7,160	5,000
502046	Equip Lease/Equip Rent	645	600	600	600
502047	Software License & Saas	3,347	12,000	12,000	7,000
	Services Total	**29,020**	**64,355**	**67,106**	**56,195**
	Expenditures Total	**1,078,448**	**1,464,020**	**1,464,020**	**1,380,860**

FTE Summary

2023	2024	2025	2026	2027
10	9.5	9	14	15

One Administrative Assistant position was moved to Physical Plant in 2024.

HR Generalist was added in 2025.

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$4.85	$5.38	$7.11

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).

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.

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Meeting Agendas Prepared	89	88	85
Meeting Agendas Posted in Compliance with the Open Meetings Act	100%	100%	100%
Committee Meetings Staffed	73	70	70
Sets of Minutes Posted	73	70	70

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; capital asset replacement, accounts payable and accounts receivable functions; 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	2025 Actual	2026 Projected	2027 Budget
Number of Years GFOA Distinguished Budget Award Received	19	19	TBD
Contracts Prepared & Recorded	66	80	75
Appointments Advertised & Filled	95	90	85
Resolutions Prepared	342	325	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.

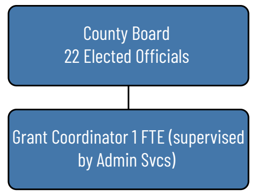
Minimize county's exposure and liability with regard to work-related injuries, liability claims, property, and automobile losses.

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

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Open Enrollment Employee Meetings/Enrollment Packets Distributed during Benefits Orientation	201	185	200
Employees Provided Assistance with Claims Management	100	110	125
% Increase in Annual Health Insurance Benefit Cost	-5.39%	29.8% actual	TBD
Average # of Employees Receiving Bi-Weekly Paychecks	850	900	900
Annual Payroll Errors Requiring Issuance of Special Check	1	1	5
Contacts with Employees Relating to Payroll	500	500	600
Work-Related Injuries	16	25	30
Auto/Property/Liability Claims (Does not include liability claims filed against the County)	14/8/0	20/10/3	20/10/3
Personnel Change Transactions Managed	434	440	
Promotions/job transfers within county	63	49	
# Employees leaving on or after 20 years of service	5	8	
Median time of service in years for employees leaving with less than 20 years of service	2.3	3.7	

County Board
General Fund (1080-010)



County Board positions: 22 elected County Board Members plus 1 FTE

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).

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 and the Grant Coordinator position.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	150	300	300	300
	Fees, Fines, Charges Total	**150**	**300**	**300**	**300**
Misc Revenue					
400902	Other Miscellaneous Revenue	1,985	1,800	1,800	1,800
401002	Royalties	263,429	362,000	362,000	362,000
	Misc Revenue Total	**265,414**	**363,800**	**363,800**	**363,800**
	Revenues Total	**265,564**	**364,100**	**364,100**	**364,100**
Expenditures					
Personnel					
500101	Elected Official Salary	12,498	12,000	12,000	12,000
500103	Regular Full-Time Employees	54,822	0	58,970	0
500104	Regular Part-Time Employees	0	58,970	0	58,970
500105	Temporary Staff	13,361	0	0	0
500106	County Bd & Comm Mbr Per Diem	51,003	52,000	52,000	52,000
	Personnel Total	**131,685**	**122,970**	**122,970**	**122,970**

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Commodities					
501001	Stationery And Printing	90	1,000	1,000	0
501005	Food Non-Travel	5,745	150	150	150
501013	Dietary Non-Food Supplies	421	0	0	0
501021	Employee Develop/Recognition	3,440	10,000	10,000	10,000
	Commodities Total	**9,695**	**11,150**	**11,150**	**10,150**
Services					
502001	Professional Services	575	3,000	3,000	1,000
502003	Travel Costs	7,136	9,000	9,000	9,000
502004	Conferences And Training	0	1,000	1,000	1,000
502019	Advertising, Legal Notices	1,564	2,000	2,000	2,000
502021	Dues, License, & Membershp	53,535	57,238	57,238	57,238
502025	Contributions & Grants	0	2,000	2,000	0
	Services Total	**62,811**	**74,238**	**74,238**	**70,238**
	Expenditures Total	**204,191**	**208,358**	**208,358**	**203,358**

FTE Summary

2023	2024	2025	2026	2027
1	1	2	1	1

Expense Per Capita (in actual dollars)

2025 Actual	2026 Projected	2027 Budget
$1.31	$1.39	$1.01

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

County Grant Fund
Special Revenue Fund (2500)

This budget is not a county department, but is a fund for reporting and tracking of various grants received by Champaign County. The grants included in this fund financially support 7 staff members at various percentages of their salary.

Budget Highlights

This fund currently has two grants being run through it – the Adult Redeploy Illinois (ARI) grant and the Firearms Safe Storage Strategies (FSSS) grant.

The Adult Redeploy Illinois grant was first received in State Fiscal Year 2023 by the Circuit Court. In 2024 the grant has expanded to include Court Services-Probation, Public Defender and State's Attorney.

The Firearms Safe Storage Strategies grant was first received in State Fiscal Year 2024.

Fund Balance

2025 Actual	2026 Projected	2027 Budget
-232,450	-168,102	-170,052

Adult Redeploy Illinois (ARI)

This budget is not a county department, but is the budget for receipting general revenues and appropriating general expenditures.

Budget Highlights

FY26 funding supports Champaign County's continued participation in the Adult Redeploy Illinois program, which reduces incarceration by providing community-based supervision, treatment, and support services for eligible non-violent offenders. Allocations fund case management, cognitive behavioral programming, substance use treatment, housing and employment supports, and coordination with probation and service providers. Resources are targeted to address criminogenic needs, improve outcomes for justice-involved individuals, and reduce recidivism, all in alignment with state ARI performance goals and county justice priorities.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	0	0	25,000	25,000
	Intergov Revenue Total	**0**	**0**	**25,000**	**25,000**
Grant Revenue					
400411	State - Other (Non-Mandatory)	105,101	400,000	600,000	300,000
	Grant Revenue Total	**105,101**	**400,000**	**600,000**	**300,000**
	Revenues Total	**105,101**	**400,000**	**625,000**	**325,000**
Expenditures					
Personnel					
500103	Regular Full-Time Employees	159,890	202,962	340,966	202,962
500301	Social Security-Employer	12,135	15,527	15,527	15,527
500302	Imrf - Employer Cost	5,221	7,205	7,205	7,205
500304	Workers' Compensation Insuranc	3,379	891	1,891	891
500305	Unemployment Insurance	729	1,083	42,719	1,083
500306	Ee Hlth/Lif (Hlth Only Fy23)	0	42,651	42,651	42,651
	Personnel Total	**181,354**	**270,319**	**450,959**	**270,319**
Commodities					
501002	Office Supplies	21	0	102	0
501003	Books, Periodicals, And Manual	2,659	0	250	0
501005	Food Non-Travel	4,913	0	3,592	0
501017	Equipment Less Than $5000	6,319	0	0	0
	Commodities Total	**13,912**	**0**	**3,944**	**0**

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Services					
502001	Professional Services	29,383	0	116,578	0
502003	Travel Costs	4,703	0	176	0
502004	Conferences And Training	2,977	0	0	0
502013	Rent	404	0	0	0
502039	Client Rent/Hlthsaf/Tuition	67,561	0	51,664	0
502047	Software License & Saas	2,500	0	0	0
502051	Client Other	5,442	0	1,760	0
	Services Total	**112,969**	**0**	**170,177**	**0**
	Expenditures Total	**308,235**	**270,319**	**625,080**	**270,319**

ALIGNMENT to STRATEGIC PLAN

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

The Adult Redeploy Illinois program helps us to divert eligible individuals from incarceration into structured community-based supervision, treatment, and support. ARI reduces jail and prison populations, addresses underlying behavioral health and substance use issues, and supports long-term stability for participants, which strengthens both individual outcomes and public safety.

Objectives

- Reduce incarceration rates for eligible non-violent offenders through community-based alternatives.
- Address criminogenic needs via individualized case management, treatment, and supportive services.
- Improve participant stability by increasing access to housing, employment, and behavioral health resources.
- Lower recidivism rates by providing evidence-based programming and sustained community supervision.

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Total participants served	61	50	75
New enrollments	24	30	35
Program exits-completed successfully	8	12	14
Program exits-revoked	16	8	7
Participants receiving CBT	Not tracked in SFY24	45	50

Firearms Safe Storage Strategies (FSSS)

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

FY26 funding supports the purchase and distribution of gun locks and safes, targeted public education of safe firearm storage, professional training for service providers, and promotion of Firearms Restraining Orders. Resources are allocated to expand community reach, strengthen partnerships, and measure both distribution and outreach impact.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Grant Revenue					
400411	State - Other (Non-Mandatory)	102,074	148,755	223,133	0
	Grant Revenue Total	**102,074**	**148,755**	**223,133**	**0**
	Revenues Total	**102,074**	**148,755**	**223,133**	**0**
Expenditures					
Personnel					
500103	Regular Full-Time Employees	24,312	34,164	28,164	34,164
500105	Temporary Staff	22,253	19,800	48,852	19,800
500301	Social Security-Employer	1,783	1,515	2,015	1,515
500302	Imrf - Employer Cost	35	703	703	703
500304	Workers' Compensation Insuranc	116	88	88	88
500305	Unemployment Insurance	362	361	1,419	361
	Personnel Total	**48,861**	**56,631**	**81,241**	**56,631**
Commodities					
501001	Stationery And Printing	6,488	0	2,248	0
501002	Office Supplies	48	0	0	0
501017	Equipment Less Than $5000	71,724	0	74,966	0
501019	Operational Supplies	219	0	0	0
	Commodities Total	**78,479**	**0**	**77,214**	**0**
Services					
502001	Professional Services	1,198	0	0	0
502013	Rent	174	0	250	0
502019	Advertising, Legal Notices	2,250	0	0	0
502022	Operational Services	212	0	0	0
	Services Total	**3,834**	**0**	**250**	**0**
	Expenditures Total	**131,174**	**56,631**	**158,705**	**56,631**

ALIGNMENT to STRATEGIC PLAN

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

Through distribution of secure storage devices, public education, and training for professionals, the program reduces the risk of firearm-related harm, supports responsible ownership, and strengthens community safety. Firearm Restraining Order education provides an additional tool to prevent violence and protect individuals in crisis, further strengthening community safety.

Objectives

- Increase Safe Storage
- Expand Public Awareness
- Build Professional Capacity
- Promote Firearms Restraining Order Utilization

Performance Indicators

Indicator	2025 Actual	2026 Projected	2027 Budget
Gun locks and safes distributed	965 locks, 150 safes	2,200	2,400
Individuals reached via public outreach/education	1,200	9,500	11,000
Professionals trained on safe storage	14	65	80
Individuals reached with Firearm Restraining Order information	0	3,500	4,500

The numbers for 2024 are from July-December.

Firearm Restraining Order materials were in development during 2024.

Bennett Administrative Center (1080-013)

The County purchased the building in 2022 and began renovations in 2023. County offices have moved into the building throughout 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

			2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues						
Intergov Revenue						
	400402	State - State Sales Tax	1,478,832	1,465,200	1,465,200	1,466,700
		Intergov Revenue Total	**1,478,832**	**1,465,200**	**1,465,200**	**1,466,700**
		Revenues Total	**1,478,832**	**1,465,200**	**1,465,200**	**1,466,700**
Expenditures						
Debt						
	505001	Principal Retirement	640,000	670,000	670,000	705,000
	505002	Interest And Fiscal Charges	827,200	795,200	795,200	761,700
		Debt Total	**1,467,200**	**1,465,200**	**1,465,200**	**1,466,700**
		Expenditures Total	**1,467,200**	**1,465,200**	**1,465,200**	**1,466,700**

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.

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	18,734,130	19,603,000	19,603,000	20,358,634
400103	Property Taxes - Back Tax	0	1,000	1,000	220
400104	Payment In Lieu Of Taxes	1,303	8,200	8,200	8,800
400106	Mobile Home Tax	0	9,000	9,000	9,600
	Property Taxes Total	**18,735,433**	**19,621,200**	**19,621,200**	**20,377,254**
Intergov Revenue					
400201	Local Sales Tax	33,514	34,000	34,000	34,000
400301	Hotel / Motel Tax	42,837	40,000	40,000	40,000
400401	State - State Income Tax	5,448,597	5,458,125	5,458,125	5,594,578
400402	State - State Sales Tax	10,772,374	10,905,000	10,905,000	11,495,666
400404	State - State Replacement Tax	1,260,637	1,350,000	1,350,000	1,215,000
400405	State - State Gaming Tax	168,483	150,000	150,000	153,000
400476	Other Intergovernmental	419,865	295,853	295,853	300,000
	Intergov Revenue Total	**18,146,307**	**18,232,978**	**18,232,978**	**18,832,244**
Fees, Fines, Charges					
400701	Charges For Services	67,343	0	0	0
	Fees, Fines, Charges Total	**67,343**	**0**	**0**	**0**
Misc Revenue					
400801	Investment Interest	352,753	75,000	75,000	75,000
400902	Other Miscellaneous Revenue	1,176	0	0	0
	Misc Revenue Total	**353,928**	**75,000**	**75,000**	**75,000**
Interfund Revenue					
600101	Transfers In	0	1,863,018	1,863,018	1,863,018
	Interfund Revenue Total	**0**	**1,863,018**	**1,863,018**	**1,863,018**
	Revenues Total	**37,303,011**	**39,792,196**	**39,792,196**	**41,147,516**

Department Summary

		2025 Actual	2026 Original	2026 Projected	2027 Budget
Expenditures					
Personnel					
500306	Ee Hlth/Lif (Hlth Only Fy23)	3,638,359	5,763,250	5,763,250	5,763,250
500999	Salary (Contra)	0	(800,000)	(800,000)	(800,000)
	Personnel Total	**3,638,359**	**4,963,250**	**4,963,250**	**4,963,250**
Commodities					
501017	Equipment Less Than $5000	249,816	0	0	0
	Commodities Total	**249,816**	**0**	**0**	**0**
Services					
502001	Professional Services	128,066	55,000	55,000	85,000
502002	Outside Services	80,601	69,980	200,000	100,000
502004	Conferences And Training	1,000	0	8,904	0
502014	Finance Charges And Bank Fees	225	2,000	2,000	2,000
502017	Waste Disposal And Recycling	0	400	400	400
502022	Operational Services	291	0	0	0
502025	Contributions & Grants	40,000	58,000	58,000	58,000
502030	Liability Claims - General	37,268	0	3,000	0
502043	Contingent Expense	1,220,013	250,000	235,596	250,000
502045	Attorney/Legal Services	123,640	50,000	50,000	50,000
	Services Total	**1,631,103**	**485,380**	**612,900**	**545,400**
Interfund Expense					
700101	Transfers Out	559,430	899,317	899,317	978,457
	Interfund Expense Total	**559,430**	**899,317**	**899,317**	**978,457**
	Expenditures Total	**6,078,708**	**6,347,947**	**6,475,467**	**6,487,107**

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

Appropriations were made in 2026 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 the County is able to utilize its entire ARPA allotment.

Department Summary

	2025 Actual	2026 Original	2026 Projected	2027 Budget
Revenues				
Misc Revenue	1,392	20,000	500	0
Revenues Total	**1,392**	**20,000**	**500**	**0**
Expenditures				
Capital	1,995,829	5,141,106	4,747,618	0
Commodities	170,879	0	41,500	0
Interfund Expense	113,201	0	116,000	0
Personnel	46,027	0	29,400	0
Services	6,628,840	5,615,825	7,359,325	0
Expenditures Total	**8,954,776**	**10,756,931**	**12,293,843**	**0**

Fund Balance

2025 Actual	2026 Projected	2027 Budget
12,293,343	0	0

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.