



**FINANCIAL FORECAST  
CHAMPAIGN COUNTY, IL**

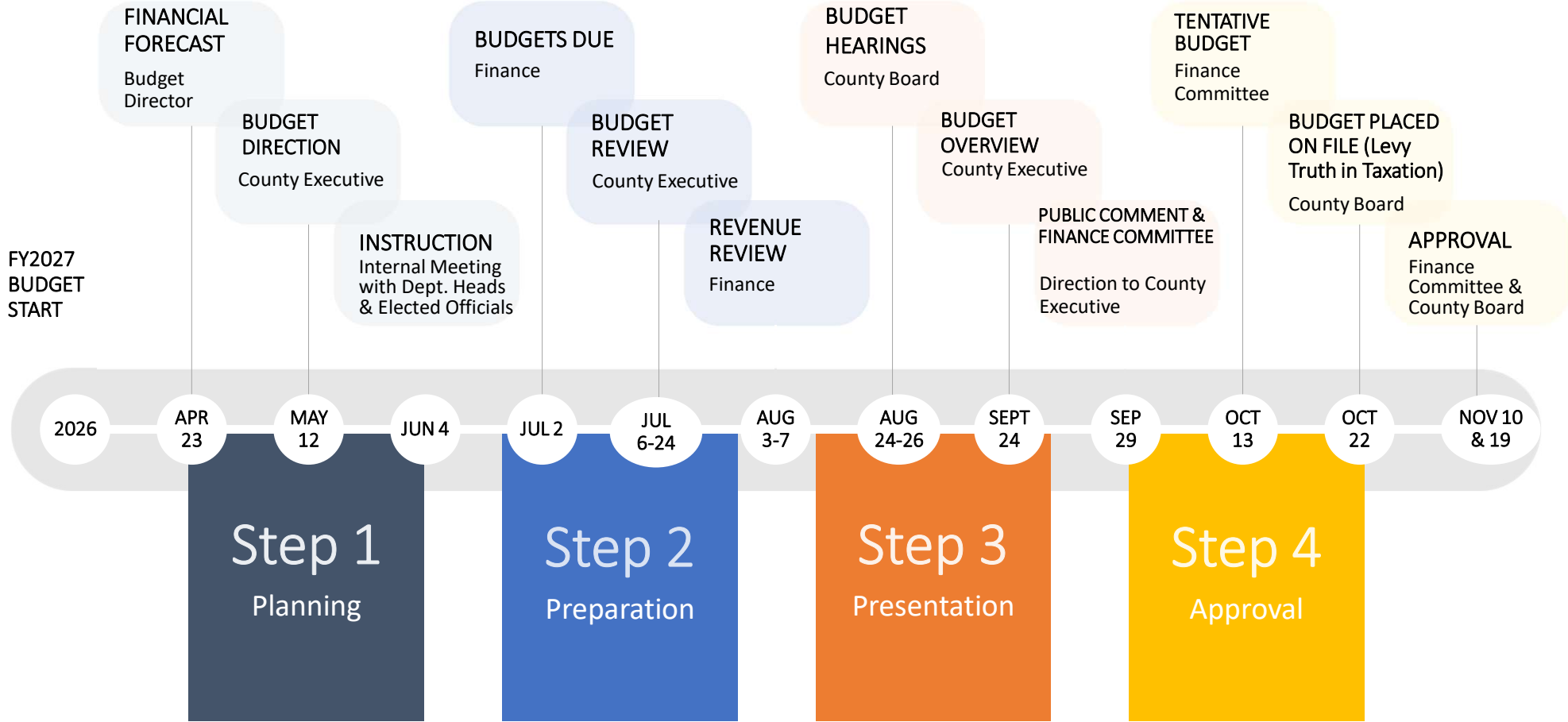
**FY2027**

**FY2026-FY2031**



# FY2027 BUDGET PROCESS

Champaign County



The forecast provides  
a framework for  
financial planning

FY2025  
General  
Fund  
(Unaudited)

<b>REVENUE</b>	<b>\$51,370,358</b>
<b>EXPENDITURE</b>	<b><u>\$51,425,224</u></b>
<b>DIFFERENCE</b>	<b>\$(54,866)</b>
<b>Projected Fund Balance</b>	<b>\$16,573,560</b>
<b>Unreserved Fund Balance</b>	<b>\$14,474,162</b>
<b>Fund Balance as a % of Expenditures</b>	<b>*28.15%</b>

\*County policy is to maintain a minimum unrestricted General Fund budgetary fund balance percentage of 16.7%, although based on the County's financial advisor's recommendation and the GFOA fund balance worksheet, there is a goal of maintaining 25%, which could be made into policy in the future.

# Challenges

- Limited Control of Revenue
- Extreme Increase to Health Insurance Costs
- Recruiting, Retention, and Retirements
- CARF Funding

# Unknowns

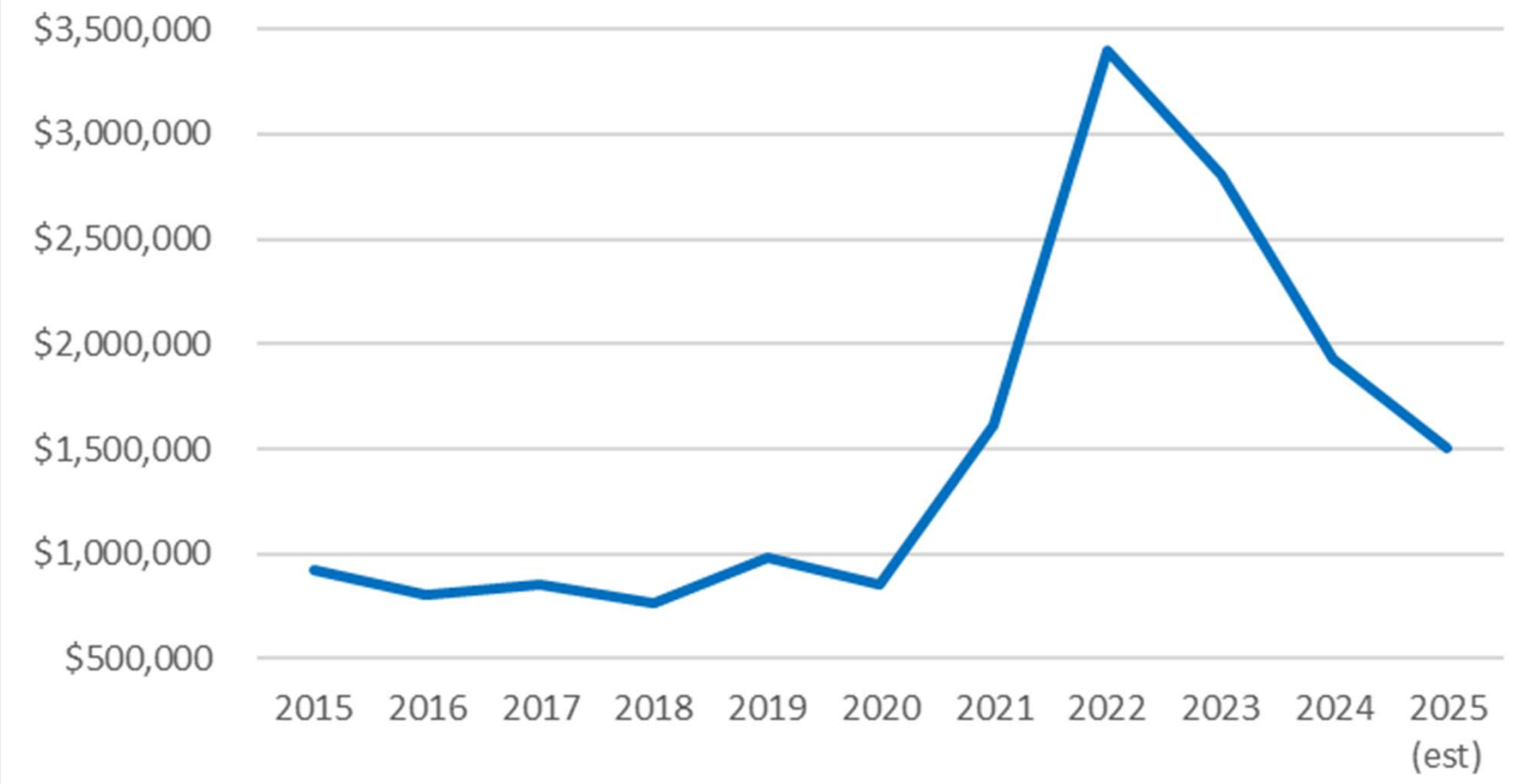
- Economic Uncertainty
- Legislative and Administrative Changes
- Technology Cost Increases



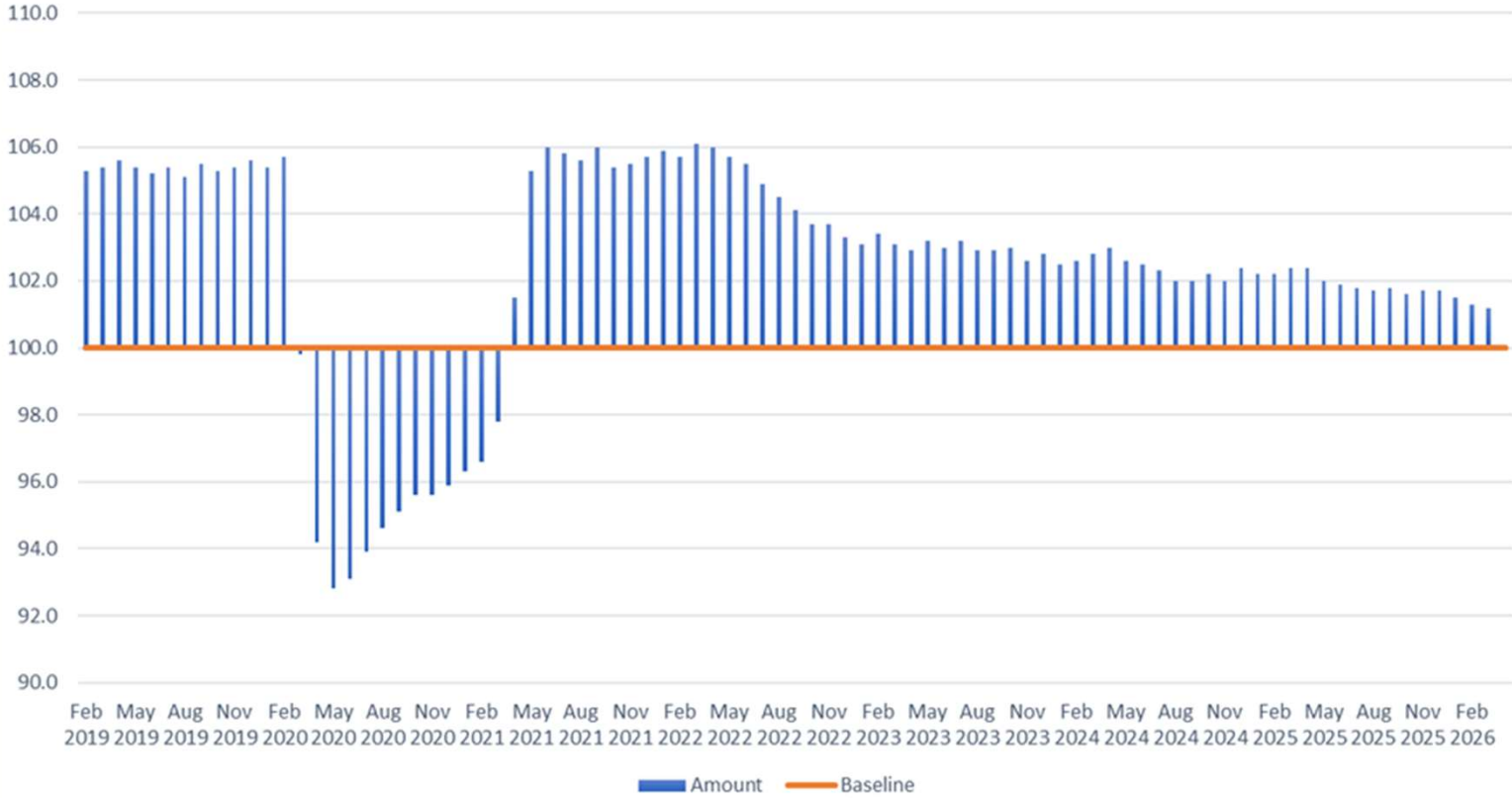
## PTELL – Example

- When EAV grows enough, the County's property tax rate actually drops because the levy amount is spread over more property values.
- In fact, the County's portion of the property tax rate has decreased 11 of the 12 years.
- If the County was able to keep the rate flat (so the property owner's tax would only increase based on value increases to the property and not from the County's rate) like many home rule entities do...
  - The County's levy would be more than \$5 million higher this year.
  - The County would have levied more than \$20 million more over the course of the past 12 years.

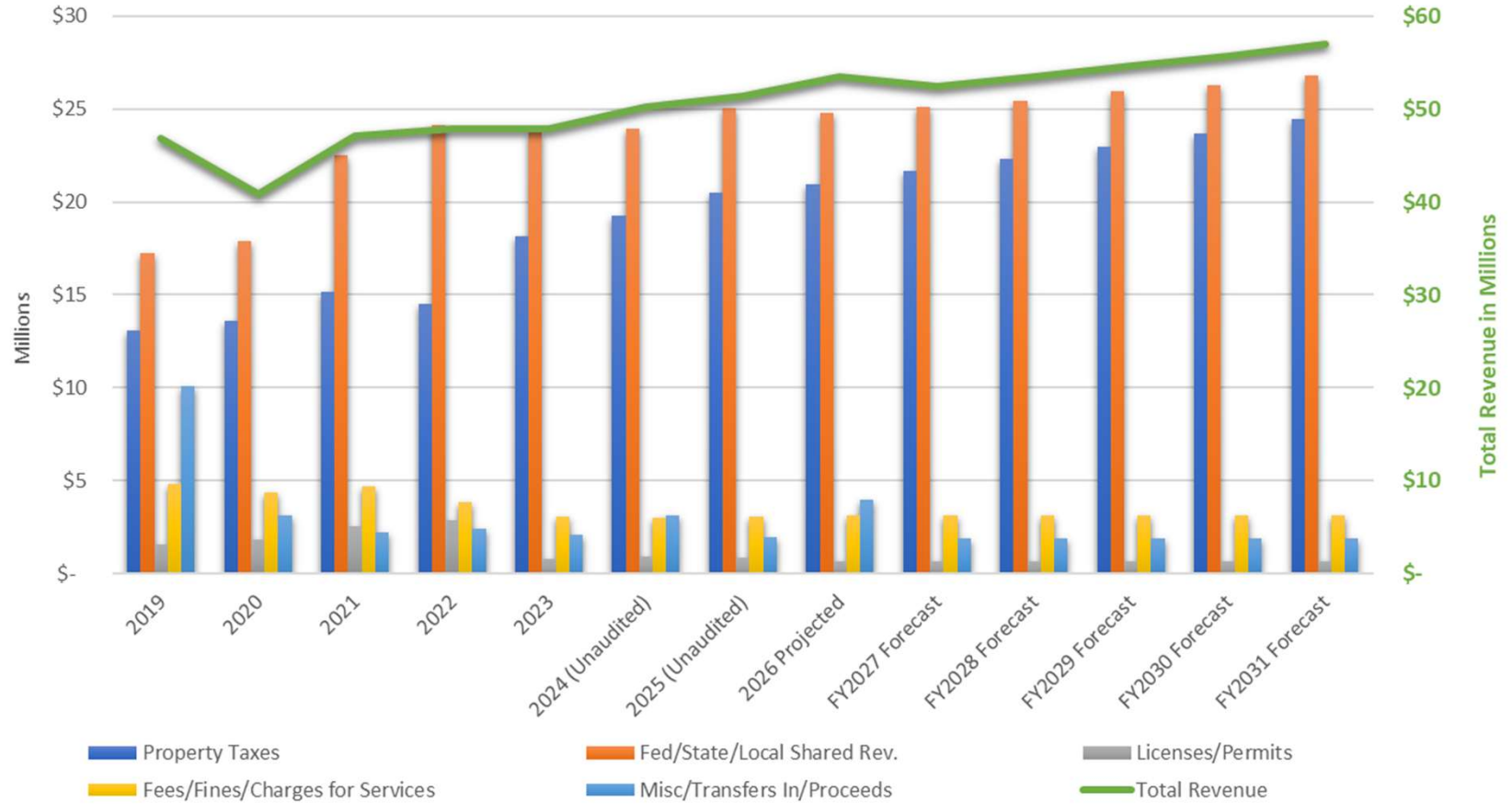
### Personal Property Replacement Taxes (General Fund)



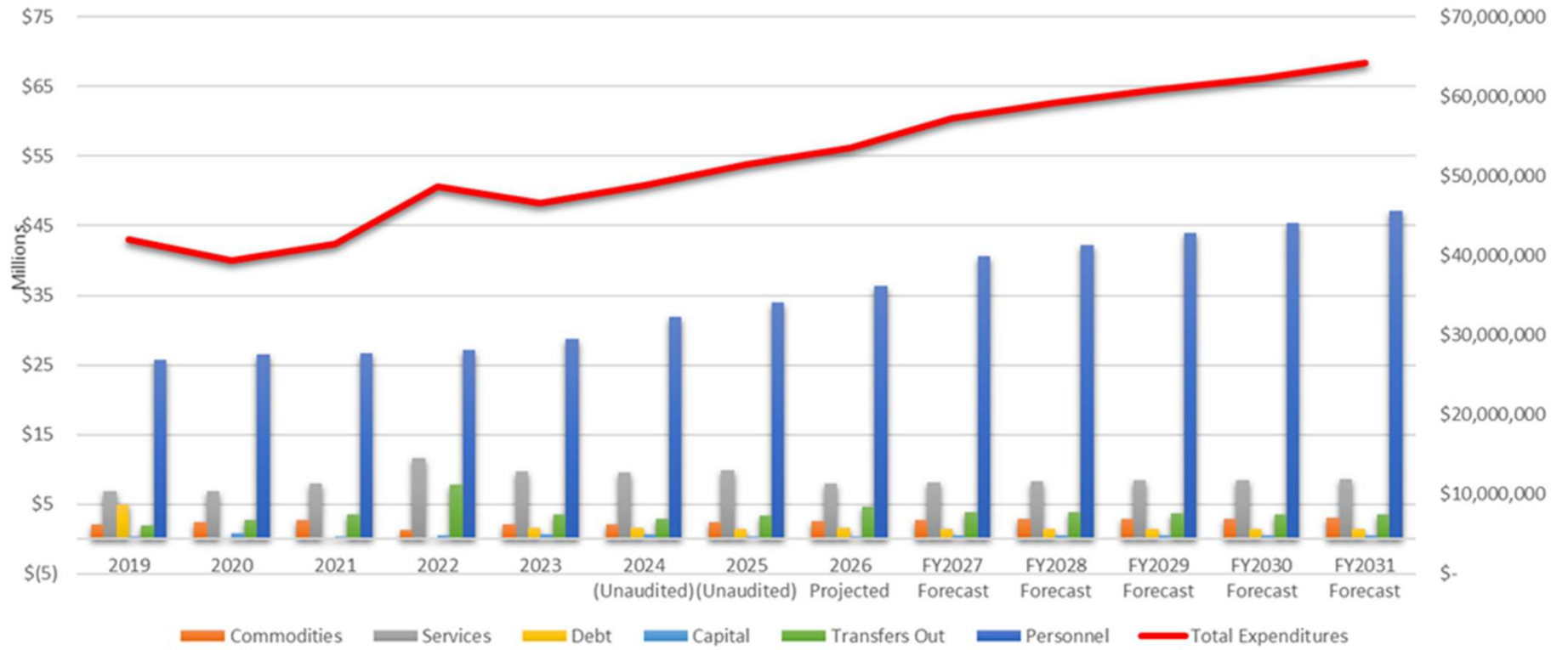
### U of I Flash Index Economic Growth - March 2026



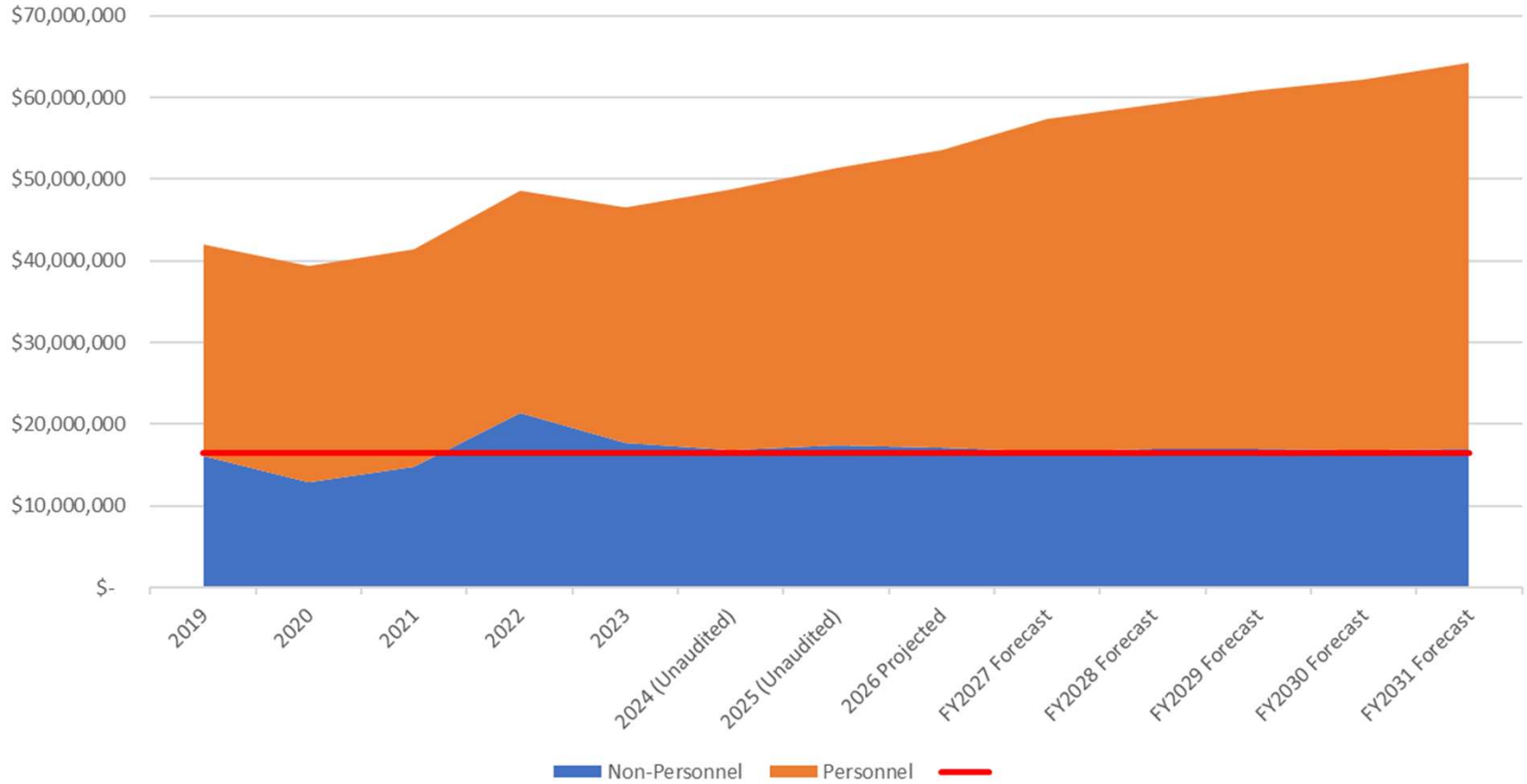
## General Fund Revenue



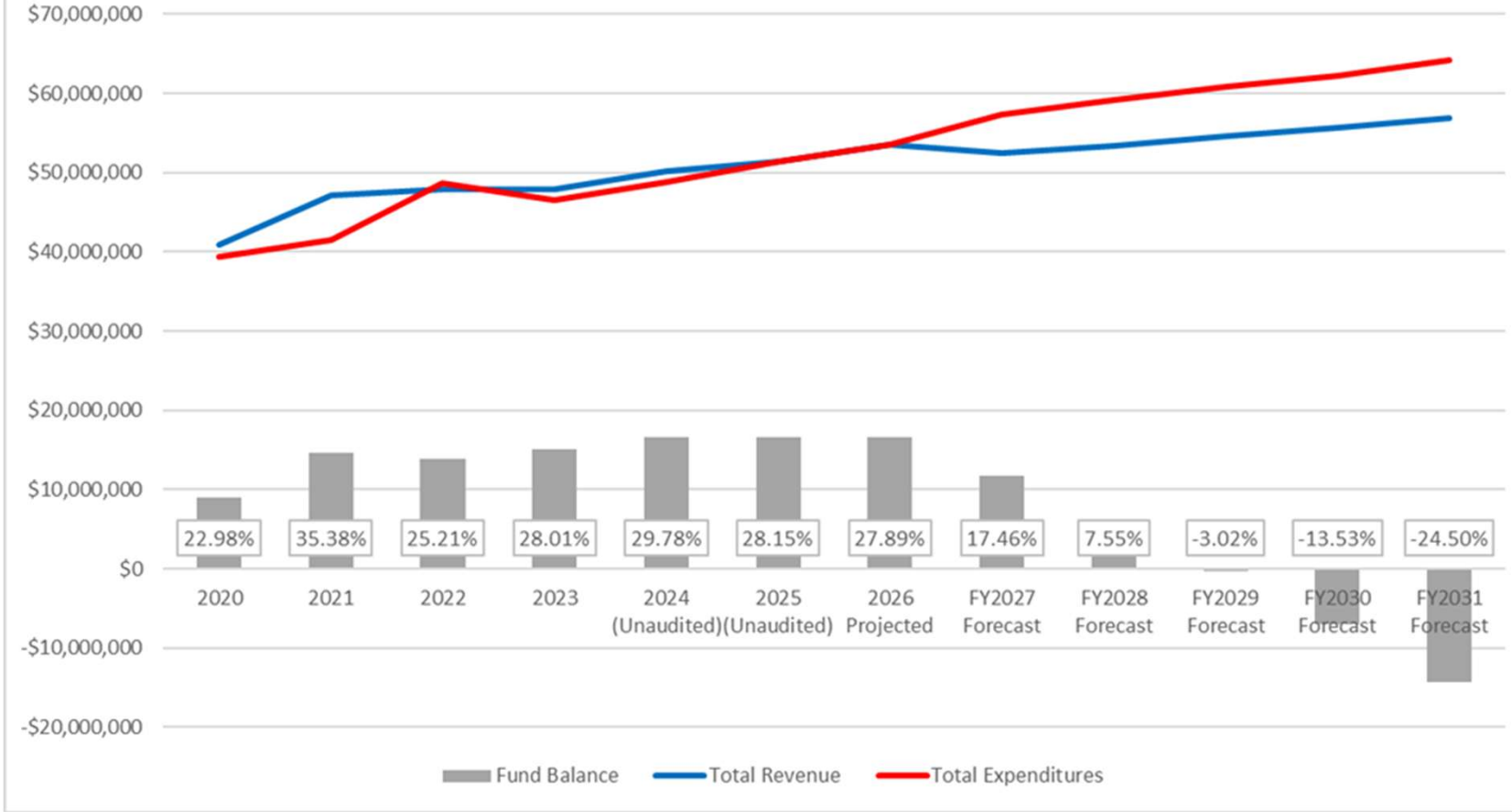
## General Fund Expenditure

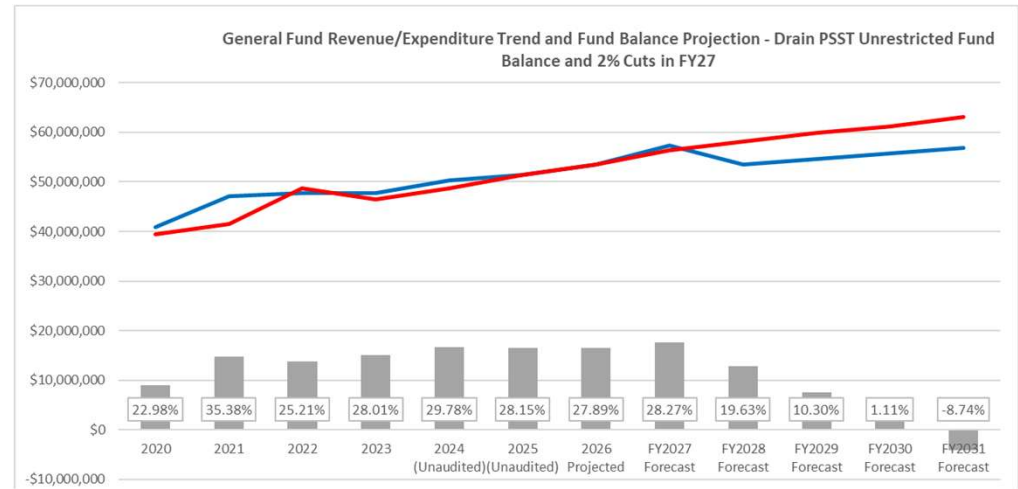
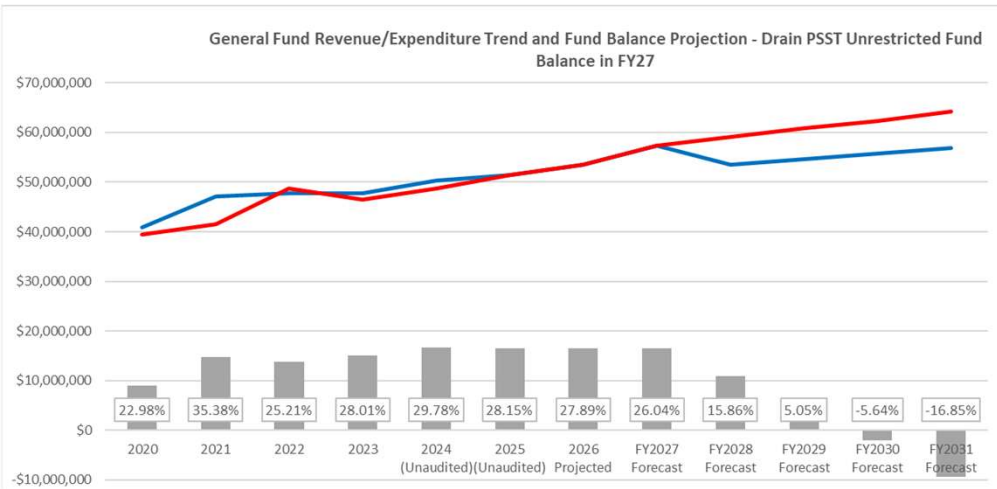
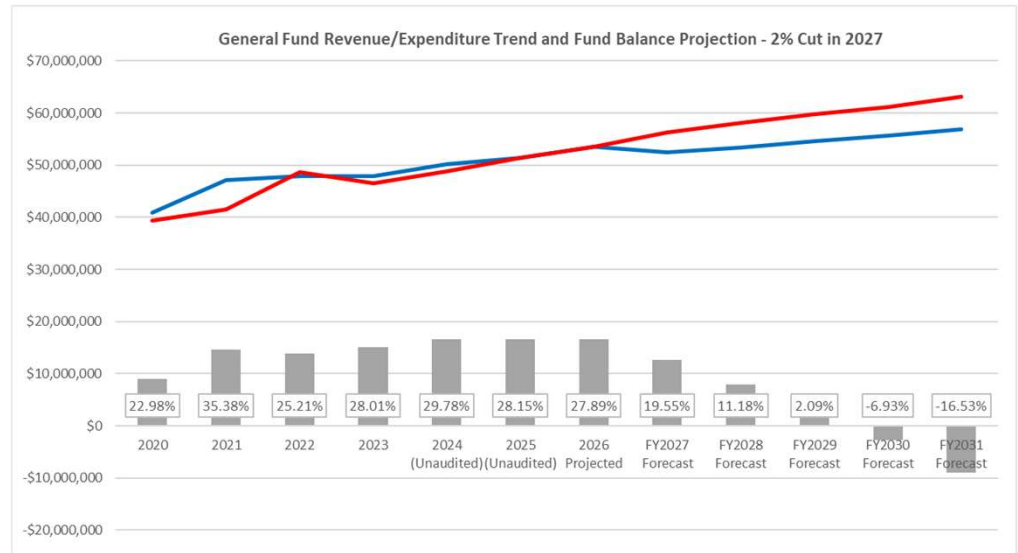
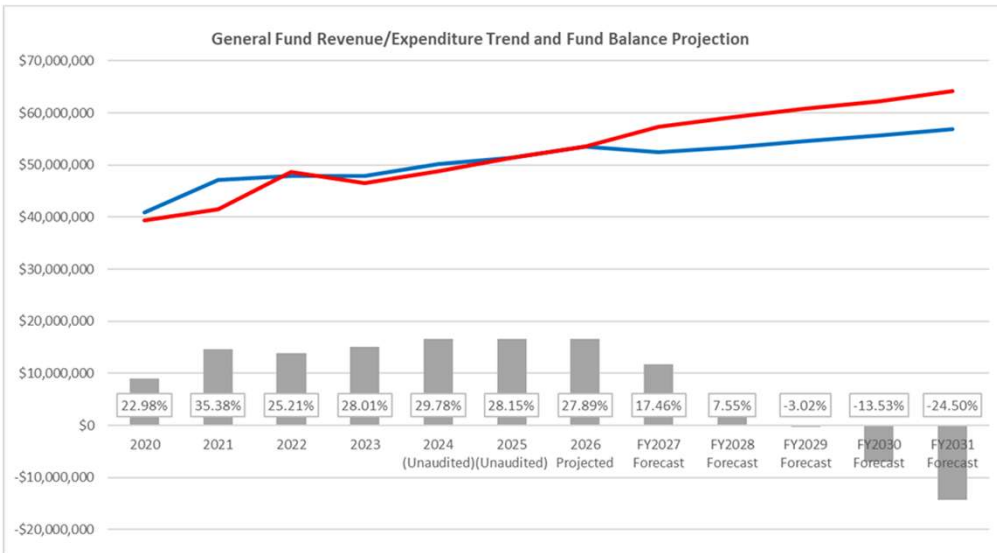


### General Fund Expenditures



**General Fund Revenue/Expenditure Trend and Fund Balance Projection**

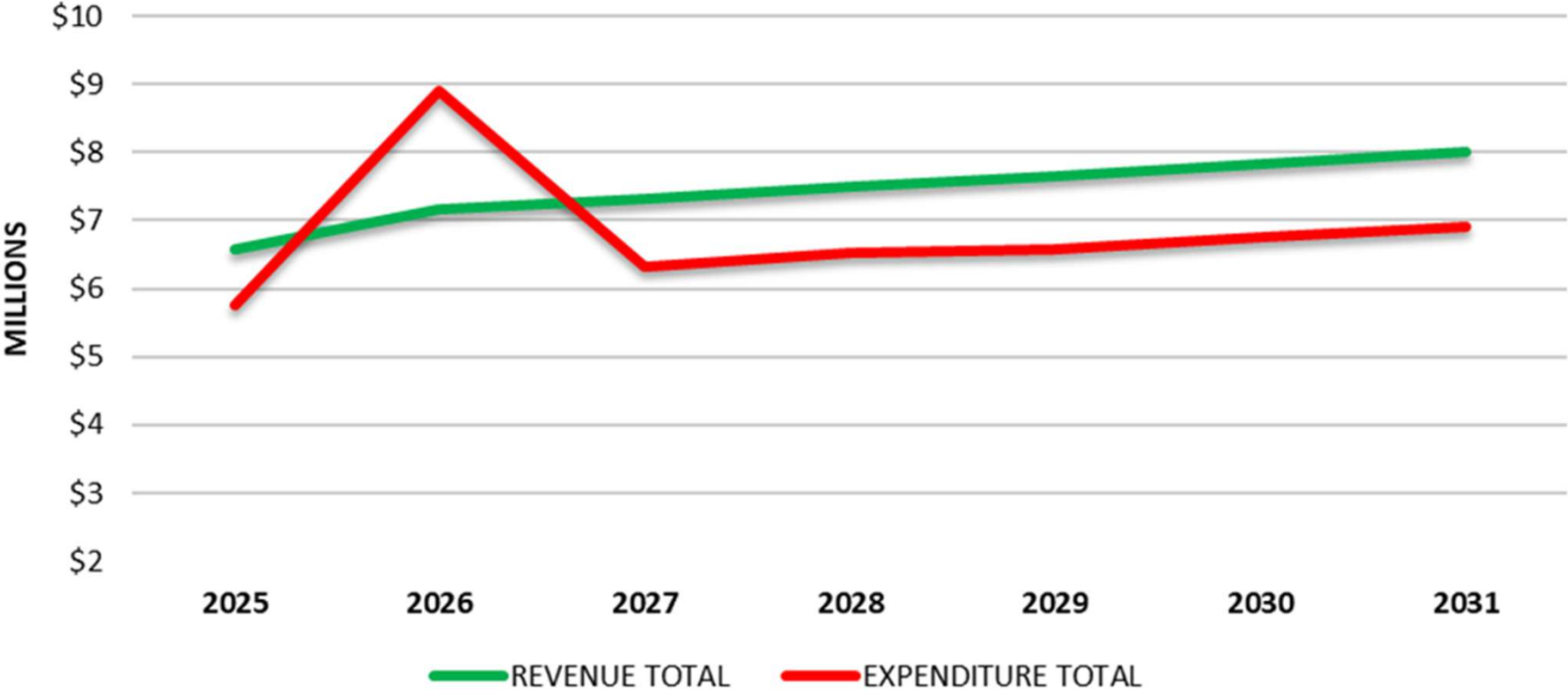




# Fund Balance Policy

- **County policy is to maintain a minimum unrestricted General Fund budgetary fund balance percentage of 16.7%, although based on the County's financial advisor's recommendation and the GFOA fund balance worksheet, there is a goal of maintaining 25%.**

# Public Safety Sales Tax



# Capital Asset Replacement Fund (CARF)

- Established to implement long-term planning
- Primary source of funds are from transfers from General Fund and Public Safety Sales Tax Fund
- Due to lack of funding, unable to build a reserve in the Fund
- ARPA has eased CARF by paying for certain software costs, but these went back to CARF in FY2025
  - Roughly \$200,000 per year



	<b>FY2026</b>	<b>FY2027</b>	<b>FY2028</b>	<b>FY2029</b>	<b>FY2030</b>	<b>FY2031</b>
General Fund	\$ -	\$ (4,913,983)	\$ (5,726,922)	\$ (6,309,574)	\$ (6,578,975)	\$ (7,316,808)
Public Safety Sales Tax Fund	\$ (1,739,641)	\$ 1,002,905	\$ 973,982	\$ 1,068,512	\$ 1,080,264	\$ 1,082,992
Difference	\$ (1,739,641)	\$ (3,911,078)	\$ (4,752,939)	\$ (5,241,062)	\$ (5,498,712)	\$ (6,233,816)

**There are County needs and/or desires that are not yet addressed in the forecasts summarized below.**

**An incomplete list includes:**

- Reserve CARF funding for future fiscal years
- Funding for new position requests
- Additional BUAs throughout the year

The County has consistently demonstrated sound fiscal management by balancing its budgets and focusing on maintaining a responsible fund balance in order to place itself in a solid financial position to head into potential economic situations that might occur.

The actual work to ensure fiscal responsibility occurs during each fiscal year budget process and includes collaboration between elected officials, department heads, outside entities, staff, and the County Board.

# FY2027 BUDGET PROCESS

Champaign County

