

CHAMPAIGN COUNTY BOARD
Legislative Budget Hearings – FY2024

Tuesday, August 29, 2023 – 6:00 p.m.

Shields-Carter Meeting Room

Brookens Administrative Center

1776 East Washington Street, Urbana, Illinois

Agenda Items

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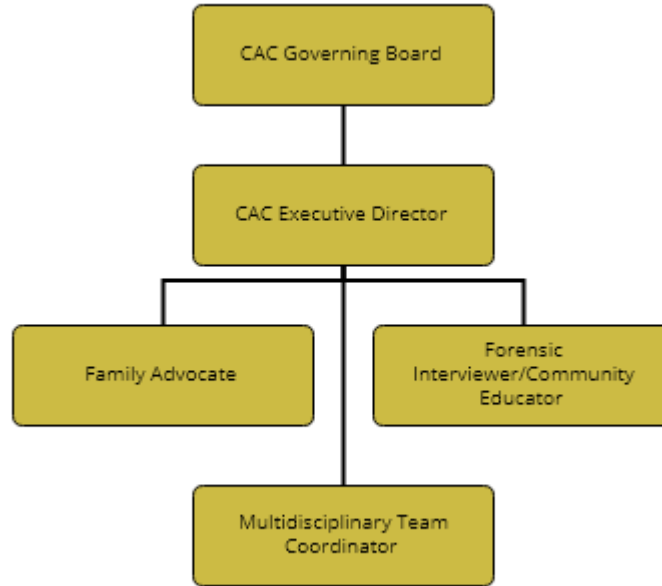
I. Call To Order	
II. *Roll Call	
III. Approval of Agenda/Addendum	
IV. Budget Presentations <i>(Breaks in presentations as needed)</i>	
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All meetings are at Brookens Administrative Center – 1776 E Washington Street in Urbana – unless otherwise noted. To enter Brookens after 4:30 p.m., enter at the north (rear) entrance located off Lierman Avenue. Champaign County will generally, upon request, provide appropriate aids and services leading to effective communication for qualified persons with disabilities. Please contact Administrative Services, 217-384-3776, as soon as possible but no later than 48 hours before the scheduled meeting.

Special Revenue Funds

Children's Advocacy Center Fund Special Revenue Fund (2679-179)



Children's Advocacy Center positions: 3.8 FTE
The Children's Advocacy Center of Champaign County was established in 2000.

MISSION STATEMENT

To coordinate a timely, comprehensive, and multi-disciplinary response to allegations of child sexual and serious physical abuse in a safe, agency-neutral, child-focused setting. The Champaign County Children's Advocacy Center (CAC) facilitates investigations, makes medical and treatment referrals, and assists with any consequent legal proceedings in order to protect and support the children it serves and their families. The CAC also assists in coordinating education and prevention services.

BUDGET HIGHLIGHTS

The CAC continues to be supported entirely by grants and donations. The CAC received \$151,492 in 2023 for the current Victims of Crime Assistance Fund grant. Due to a reduction federal funds that support VOCA grants for all CACs throughout the state, this grant will be reduced by 16% (\$24,019) for FY24. The Department of Children & Family Services (DCFS) awarded the CAC \$90,976 for FY23, and for FY24 the CAC will receive a 46% increase (\$41,375). The Violent Crime Victims Assistance (Illinois Attorney General's Office) awarded the CAC \$21,115 for FY23, and for FY24 the CAC will receive a 90% increase (\$18,885). The Champaign County Mental Health Board awarded the CAC \$56,425 in FY23. The CAC will receive a 13% increase (\$7,486) for FY24. The CAC will receive new funding in FY24 from the United Way Community Essentials grant for \$6,500.

The Center's primary grant funders are the Illinois Department of Children & Family Services, Illinois Criminal Justice Information Authority (funded through the Children's Advocacy Center of Illinois), Champaign County Mental Health Board and Illinois Attorney General.

In FY2023, the CAC again solicited voluntary payments from local law enforcement agencies. These assessments generated revenue of \$11,187 (same as FY2022).

Another source of revenue for the CAC is private donations. Donations for 2022 recovered to an average rate of \$6,575 after the extremely low amounts in 2020 and 2021 due to COVID. In FY 23 the CAC Donations have more than doubled with \$15,349 in the first 6 months. This revenue includes proceeds from Community Foundation of East Central Illinois/United Way, Endowment and, private donors, and private donations through the Champaign County United Way Campaign. The CAC will budget for \$6,801 in Gifts and Donations for the year.

The Criminal and Traffic Assessment Act where a \$10 Children's Advocacy Center fund payment is received for 8 different misdemeanor and criminal convictions in Champaign County & Ford County. Champaign County and Ford County are required to remit payment to the CAC monthly for all funds collected under the CAC fund. In 2022 the CAC received \$2,768 from Champaign & Ford County and so far in 2023 the CAC has received \$1,355. The CAC will budget \$2,500 for FY24.

In 2023 the Champaign County Board awarded the CAC with ARPA funds to pay for \$15,000 in counseling. The CAC staff and Board are very appreciative of the Board and their generosity.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Intergov Revenue					
400476	Other Intergovernmental	65,370	69,612	74,583	90,598
Intergov Revenue Total		65,370	69,612	74,583	90,598
Grant Revenue					
400411	State - Other (Non-Mandatory)	161,372	112,091	128,773	172,351
400451	Federal - Other	153,609	154,872	139,956	127,473
Grant Revenue Total		314,981	266,963	268,729	299,824
Misc Revenue					
400801	Investment Interest	0	20	29	0
400901	Gifts And Donations	7,526	7,143	24,320	6,801
400902	Other Miscellaneous Revenue	185	80	15	0
Misc Revenue Total		7,712	7,243	24,364	6,801
Revenues Total		388,063	343,818	367,676	397,223
Expenditures					
Personnel					
500102	Appointed Official Salary	69,205	65,091	68,348	72,151
500103	Regular Full-Time Employees	117,183	106,164	111,470	117,652
500301	Social Security-Employer	13,649	13,101	13,757	14,520
500302	Imrf - Employer Cost	9,301	4,522	4,748	5,144
500304	Workers' Compensation Insuranc	951	857	843	835
500305	Unemployment Insurance	1,188	1,012	1,035	1,104
500306	Ee Hlth/Lif (Hlth Only Fy23)	29,277	32,480	33,775	39,198
Personnel Total		240,754	223,227	233,976	250,604

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Commodities					
501001	Stationery And Printing	0	650	650	1,000
501002	Office Supplies	1,720	1,600	1,600	1,600
501003	Books, Periodicals, And Manual	48	100	100	100
501004	Postage, Ups, Fedex	587	600	450	800
501005	Food Non-Travel	704	1,500	1,500	1,500
501017	Equipment Less Than \$5000	5,570	2,435	1,190	9,700
501019	Operational Supplies	11,792	500	445	500
Commodities Total		20,421	7,385	5,935	15,200
Services					
502001	Professional Services	99,963	61,375	61,000	73,654
502002	Outside Services	11,071	7,906	2,099	0
502003	Travel Costs	370	770	770	1,000
502004	Conferences And Training	13,739	4,176	675	5,092
502007	Insurance (Non-Payroll)	1,919	3,020	2,500	3,020
502011	Utilities	2,632	3,312	2,847	2,848
502012	Repair & Maint	2,074	1,000	0	0
502013	Rent	26,617	26,617	23,771	23,770
502014	Finance Charges And Bank Fees	201	0	43	0
502017	Waste Disposal And Recycling	0	0	55	55
502019	Advertising, Legal Notices	0	250	0	250
502021	Dues, License, & Membershp	1,944	1,740	1,950	1,740
502022	Operational Services	0	0	970	0
502037	Repair & Maint - Building	0	0	2,344	9,356
502046	Equip Lease/Equip Rent	0	0	1,843	2,220
502047	Software License & Saas	0	0	1,539	1,550
502048	Phone/Internet	0	0	2,652	1,692
Services Total		160,530	110,166	105,056	126,247
Expenditures Total		421,706	340,778	344,967	392,051

Fund Balance

2022 Actual	2023 Projected	2024 Budget
3,835	26,544	31,716

The CAC fund balance helps ensure that a positive cash balance is maintained despite the fact that some grant funding agencies reimburse the CAC for expenses after services are rendered, and that payments from the State of Illinois are often late. The CAC strives to maintain a minimum fund balance equal to 10% of actual revenue.

FTE Summary

2020	2021	2022	2023	2024
3.8	3.8	3.8	3.8	3.8

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 – Champaign County is committed to being a high performing, open and transparent local government organization

To promote intergovernmental cooperation among departments and agencies responsible for investigating and intervening in cases of suspected child abuse

County Board Goal 2 – Champaign County maintains high quality public facilities and highways and provides a safe rural transportation system and infrastructure

To remain an accredited member of the National Children’s Alliance

To maintain and improve the Children’s Advocacy Center facility in order to provide a safe, family-friendly, comfortable atmosphere.

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

To reduce the trauma of child victimization by facilitating investigations and coordinating treatment services for children suspected of being sexually or seriously physically abused.

To promote a safe and healthy community by coordinating community-wide education and services and activities

DESCRIPTION

The CAC provides a safe, agency-neutral space with assigned personnel designated for the investigation and coordination of services for children alleged to have been the victims of sexual and/or serious physical abuse. These services are designed to facilitate joint

investigations, reduce the trauma of repeated victim interviews, initiate victim and family healing, and provide forensic interviews of children by CAC certified forensic interviewers, as well as comprehensive case management and crisis intervention counseling services. The CAC also coordinates regular meetings of the Multidisciplinary Team, provides specialized training for professionals assigned to child abuse cases, and coordinates community education and prevention services.

OBJECTIVES

Facilitate interviews of children in a safe, agency-neutral, and child-friendly environment

Develop appropriate service plans for child victims and their non-offending family members

Continue to provide a CAC-based Multidisciplinary Team Coordinator

Continue to provide CAC-based Forensic Interviewers

Provide specialized training for professionals interviewing and working with child victims

Heighten community awareness of the CAC mission and broaden the base of financial support

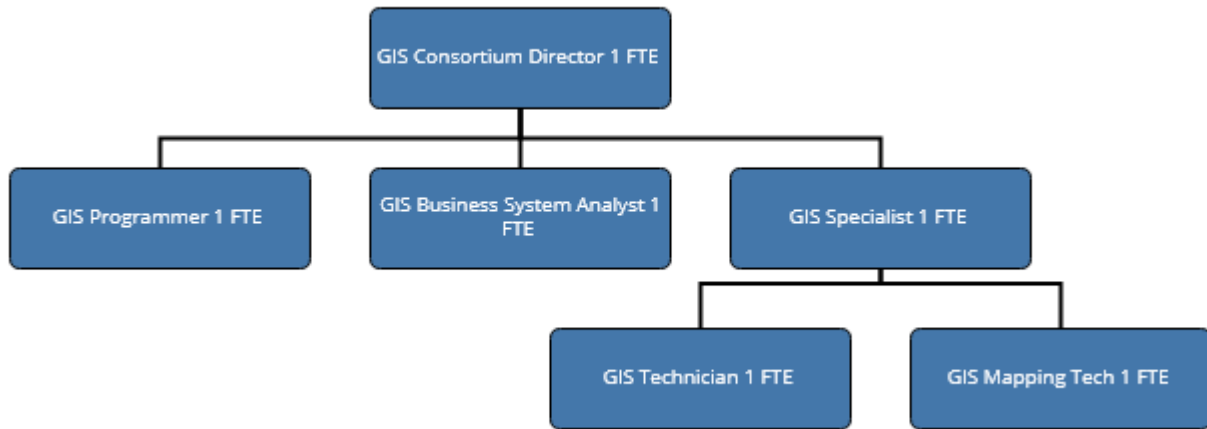
Evaluate programs, including seeking measures of service outcomes and client satisfaction

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Multidisciplinary Team Interviews with Children and Youth	266	206	230
Multidisciplinary Team Case Review Meeting Coordination	12	12	12
Number of community outreach events conducted by staff	10	10	10
Number of counseling hours provided to children and non-offending family members	405	675	650

Joint Venture Fund

GIS Consortium Fund Summary



Geographic Information System (GIS) Consortium positions: 6 FTE

The organizational chart is based on the general workflow within the hierarchy of the GIS Consortium staff. All staff reports to the GIS Director. While the organizational chart reflects position grades, projects and tasks may flow from the top down, bottom up, or side to side.

MISSION STATEMENT

Under the direction of the Policy Committee, and guided by member agency representatives, the Champaign County GIS Consortium provides member agencies and County residents with high quality regional GIS data and services that improve cooperation, cohesiveness, and efficiency within and among agencies.

BUDGET HIGHLIGHTS

A membership increases of 3.0% was requested for fiscal year 2024. This was 0.5% less than anticipated in the FY2023 fiscal projections. This increase will help cover the CCGISC portion of the Enterprise Resource Planning (financial/accounting) costs as well as increases auditor fees and and personnel costs.

The 2024 Operation and Administration Budget (8850-111) includes a capital expenditure of \$15,000 to cover furniture needs related to the County Plaza office relocation. This will be a fund balance expenditure. As such, budgeted revenues are greater than expenditures in the department 8850-111.

The 2024 Capital and Technology Budget includes anticipated annual hardware replacement and technology/maintenance fees. Funds to purchases these items were set aside in the 8850-112 fund balance. The FY2024 expenditures will exceed revenues in department 8850-112.

CCGISC acquires ortho-imagery every 3-years. Funds collected in FY2024 will be deferred until expended in FY2026.

This budget was approved by the Champaign County GIS Consortium Policy Committee.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Fees, Fines, Charges	68,765	60,500	60,500	62,500
Interfund Revenue	57,500	58,500	61,500	60,500
Intergov Revenue	614,604	653,186	713,786	603,832
Misc Revenue	18,467	13,500	22,000	23,500
Revenues Total	759,335	785,686	857,786	750,332
Expenditures				
Capital	0	10,000	9,000	27,000
Commodities	10,279	4,900	8,445	11,200
Interfund Expense	57,500	61,500	61,500	63,500
Personnel	496,813	536,757	502,034	548,629
Services	118,666	285,225	244,220	110,175
Expenditures Total	683,257	898,382	825,199	760,504

Fund Balance

	2022 Actual	2023 Projected	2024 Budget
	548,376	566,437	524,515

The anticipated decrease in the FY2024 fund balance is due to planned Capital and Technology expenditures (8850-112) and office relocation expenses.

Incoming ortho-imagery revenue are pre-paid funds and have no impact on the fund balance. Deferred revenue for FY23 is \$14,526, and for FY24 is \$31,750.

FTE Summary

2020	2021	2022	2023	2024
6	6	6	6	6

ALIGNMENT TO STRATEGIC PLAN

County Board Goal 1 – Champaign County is committed to being a high performing, open and transparent local government organization

Promotes inter-governmental and intra-governmental cooperation and coordination through the creation, distribution, and development of GIS data and services.

Distributes policies, archived meeting packets, and financial statements to the public through the Consortium's website.

Improves access to county information through web maps and services.

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

Maintains a central repository for a variety of countywide GIS data including street centerlines, response zones and addresses utilized by METCAD and the Emergency Management Agency.

Maintains on-line applications for use by the Emergency Management Agency.

Ensures consistent address assignment within the Champaign County addressing jurisdiction.

County Board Goal 5 –Maintains County records; performs administrative, governance, election and taxing functions

Performs quality control tasks to verify County data - election codes, tax codes, acreages, parcel numbers, parcel genealogy, drainage districts, etc. Inconsistencies are sent various county offices for correction.

Provides technical support for election codes updates by County Clerk.

Maintains county-wide GIS layers such as parcels, subdivisions, easements, annexations, enterprise zones, TIF districts, precincts, etc.

DESCRIPTION

The Champaign County GIS Consortium (CCGISC) was formed in September 2002 to secure the benefits of data collection and analysis at a countywide level and to share the cost of implementation, maintenance, and data acquisition. Currently, there are eight (8)

CCGIS agencies – Champaign County, City of Champaign, City of Urbana, Village of Rantoul, Village of Mahomet, Village of Savoy, Village of St. Joseph, and the University of Illinois. Three other entities within Champaign County participate in the Consortium as Principal Data Clients: the Champaign-Urbana Mass Transit District (CUMTD), the Champaign-Urbana Public Health District (CUPHD), and the Urbana-Champaign Sanitary District (UCSD). Participation is open to both public and private sector organization.

Champaign County is the lead agency of the Consortium.

OBJECTIVES

Develop and maintain an accurate and reliable GIS

Distribute GIS data to member agencies and the public (interactive web-based maps)

Coordinate orthophotography and LiDAR acquisition: issue RFP, administrate contract and distribute product

Implement long-term and short-term goals of CCGISC member agencies

Develop an annual work report and plan outlining current and future GIS projects

Maintain and improve interagency communication and interaction

Act as a data GIS clearinghouse to member agencies

Provide GIS technical assistance and support to member agencies

Expand GIS technical knowledge base of the CCGISC staff

Stay current with hardware and software advances to deliver services more efficiently and effectively

Undertake GIS service projects to support and expand local GIS programs in a timely and cost-effective manner

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
1. Number Monetary Contributors	11	11	11
2. Estimated Number of Annual Public Interactive Web Map Sessions	91,200	102,000	103,000
3. Number of Collaborative Ventures	2	3	3
4. Average Number of Weekly Requests to Published Services	518,000	526,000	530,000

Performance indicators 1 and 3 illustrate the ongoing stability of the Consortium. Indicators 2 and 4 provide a measure of reliance on Consortium data and services.

The GIS Consortium Joint Venture continues to increase the delivery of high-quality services while maintaining stable staff levels and requesting minimal membership increases. The Consortium continuously works to integrate new technologies and procedures that increase efficiencies of staff, member agencies, and external users. A few examples of recent and upcoming projects are listed below.

Development of Munis Reports

The Consortium staff worked with County Administration to develop payroll reports from the Tyler Munis financial system. In addition, CCGISC worked with Tyler to configure the SSRS export and FTP set-up.

Champaign County Election Codes

The Consortium continued to work with Platinum Technology staff and the County Clerk to recalculate election codes to account for redistricting changes and updates. This involved geocoding addresses from the voter election system as well a programming to determine codes based on the existing election system data, GIS layers, and county tax system data. Final review and acceptance were the responsibility of the County Clerk.

Next Generation 911

The Consortium continues to work with METCAD to meet the requirements of the State of Illinois Next Generation 911 initiative. As the State continues to alter the quality control processes as tools, staff provides feedback and alters internal automated workflows to ensure data will be provided on a regular schedule in an efficient manner.

Tax System Quality Control & Historic Data Import

The existing tax system provides a clean interface for data entry but lacks field entry constraints. As such, the Consortium plans to develop a quality control script to double check the entered data. Examples of the quality control checks include date issues, document number format,

use and property code comparisons, proper section-township-range assignment, township-taxcode consistency. This will help ensure the integrity of the data within the tax system. In addition, CCGISC staff continues to work with DevNet and the County Assessor to import and update historic (pre-2000) assessment, deed and sales data.

The Consortium seeks and maintains collaborative ventures that provide greater benefits to the County and its constituency from a service and financial perspective. The Village of St Joseph joined the Consortium in FY2023. CCGISC once again partnered with Douglas and Piatt Counties for the 2023 ortho-imagery acquisition project. In addition, the CCGISC / METCAD intergovernmental agreement continues to be a beneficial arrangement. These collaborations provide cost savings and additional data opportunities.

GIS Operations and Administration

Joint Venture Fund (8850-111)

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Intergov Revenue				
400476 Other Intergovernmental	614,604	546,436	552,000	572,082
Intergov Revenue Total	614,604	546,436	552,000	572,082
Fees, Fines, Charges				
400701 Charges For Services	68,765	60,500	60,500	62,500
Fees, Fines, Charges Total	68,765	60,500	60,500	62,500
Misc Revenue				
400801 Investment Interest	6,922	500	11,000	11,000
400902 Other Miscellaneous Revenue	11,545	13,000	11,000	12,500
Misc Revenue Total	18,467	13,500	22,000	23,500
Revenues Total	701,835	620,436	634,500	658,082
Expenditures				
Personnel				
500103 Regular Full-Time Employees	395,137	412,332	402,137	419,154
500301 Social Security-Employer	29,368	31,543	31,543	32,065
500302 Imrf - Employer Cost	19,988	10,886	10,886	11,359
500304 Workers' Compensation Insuranc	2,045	2,063	2,063	1,845
500305 Unemployment Insurance	1,728	1,516	1,641	1,656
500306 Ee Hlth/Lif (Hlth Only Fy23)	48,547	78,417	53,764	82,362
500314 Emp Life Ins	0	0	0	188
Personnel Total	496,813	536,757	502,034	548,629

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Commodities					
501001	Stationery And Printing	0	1,600	1,600	1,500
501002	Office Supplies	1,501	2,000	2,800	2,500
501003	Books, Periodicals, And Manual	0	200	100	200
501004	Postage, Ups, Fedex	0	200	100	200
501005	Food Non-Travel	0	200	100	0
501009	Vehicle Supp/Gas & Oil	0	200	100	0
501012	Uniforms/Clothing	0	0	300	300
501017	Equipment Less Than \$5000	425	500	500	500
501019	Operational Supplies	181	0	150	250
501021	Employee Develop/Recognition	0	0	195	0
Commodities Total		2,106	4,900	5,945	5,450
Services					
502001	Professional Services	41,965	13,000	14,450	15,800
502002	Outside Services	8,349	10,000	9,800	10,050
502003	Travel Costs	126	500	500	500
502004	Conferences And Training	375	2,500	2,685	3,000
502011	Utilities	3,191	3,250	2,250	2,250
502012	Repair & Maint	0	1,500	0	500
502013	Rent	10,050	6,200	5,375	6,000
502014	Finance Charges And Bank Fees	144	200	200	0
502019	Advertising, Legal Notices	0	200	200	200
502021	Dues, License, & Membershp	844	1,000	1,000	1,000
502048	Phone/Internet	0	0	1,000	1,000
Services Total		65,043	38,350	37,460	40,300
Capital					
800401	Equipment	0	0	0	15,000
Capital Total		0	0	0	15,000
Interfund Expense					
700101	Transfers Out	57,500	61,500	61,500	63,500
Interfund Expense Total		57,500	61,500	61,500	63,500
Expenditures Total		621,462	641,507	606,939	672,879

GIS - Capital Technology Purchases Joint Venture Fund (8850-112)

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Interfund Revenue				
600101 Transfers In	57,500	58,500	61,500	60,500
Interfund Revenue Total	57,500	58,500	61,500	60,500
Revenues Total	57,500	58,500	61,500	60,500
Expenditures				
Commodities				
501017 Equipment Less Than \$5000	8,173	0	2,500	5,750
Commodities Total	8,173	0	2,500	5,750
Services				
502012 Repair & Maint	53,623	61,875	0	4,625
502047 Software License & Saas	0	0	59,500	65,250
Services Total	53,623	61,875	59,500	69,875
Capital				
800401 Equipment	0	10,000	9,000	12,000
Capital Total	0	10,000	9,000	12,000
Expenditures Total	61,795	71,875	71,000	87,625

GIS - Aerial Photography
Joint Venture Fund (8850-672)

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Intergov Revenue				
400476 Other Intergovernmental	0	106,750	161,786	31,750
Intergov Revenue Total	0	106,750	161,786	31,750
Revenues Total	0	106,750	161,786	31,750
Expenditures				
Services				
502001 Professional Services	0	185,000	147,260	0
Services Total	0	185,000	147,260	0
Expenditures Total	0	185,000	147,260	0

GIS Fund Special Revenue Fund (2107-010)

The GIS Fund was established by the Champaign County Board, pursuant to 55 ILCS 5/3-5018, with the adoption of Ordinance No. 640. The revenue from this fee, assessed on documents filed and recorded in Champaign County, is to be disbursed according to law, for the advancement of the countywide GIS system.

BUDGET HIGHLIGHTS

Revenue is based on the number of documents recorded. Expenditures are expected to exceed revenues in both fiscal year 2023 and 2024 due to fewer fee collections because of increasing interest rates that have caused the housing market to slow and stalled mortgage refinancing. A review of the fee amount for the GIS Fund is recommended. Orthophotography is scheduled for FY2023.

The FY2024 expenditure budget covers the following expenses:

1. The County's annual membership fee to the GIS Consortium, which reflects a 3% increase.
2. The County's contribution for future ortho-photography. All GIS Consortium members pro-rate the total cost of the tri-annual ortho-photography and deposit annually an amount equal to the anticipated one-third of their share of that future project. This eliminates budget spikes for the member agencies in the 3rd year in which the ortho-photography is updated.
3. ESRI software licenses for Planning & Zoning, Supervisor of Assessments, and the County Clerk.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	310,011	330,000	240,000	240,000
Fees, Fines, Charges Total		310,011	330,000	240,000	240,000
Misc Revenue					
400801	Investment Interest	6,986	1,000	11,000	5,000
Misc Revenue Total		6,986	1,000	11,000	5,000
Revenues Total		316,997	331,000	251,000	245,000
Expenditures					
Services					
502001	Professional Services	321,486	329,127	0	0
502002	Outside Services	3,400	4,500	0	0
502021	Dues, License, & Membershp	0	0	329,127	338,525
502047	Software License & Saas	0	0	3,740	4,500
Services Total		324,886	333,627	332,867	343,025
Expenditures Total		324,886	333,627	332,867	343,025

Fund Balance

2022 Actual	2023 Projected	2024 Budget
456,268	374,401	276,376

The fund balance goal is at minimum the equivalent of one year of average revenues, to offset years in which there may be major capital purchases or years in which the revenue is substantially diminished. The fund balance decline in FY2023 and FY2024 is the result lower fee revenues in those years due to increasing interest rates that have caused the housing market to slow and stalled mortgage refinancing. A review of the fee amount for the GIS Fund is recommended.

County Public Health Fund Summary

Special Revenue Fund (2089-County Public Health Fund Summary)

The Champaign County Public Health Fund receives property tax dollars distributed both to the County Board of Health and to the Champaign-Urbana Public Health District. The consolidation of those revenues and expenditures is reflected in this summary report.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Grant Revenue	1,211,819	409,146	426,449	306,651
Intergov Revenue	42,822	50,000	50,000	50,000
Licenses And Permits	134,461	134,128	131,611	131,611
Misc Revenue	(252,238)	2,364	11,500	4,214
Property Taxes	1,397,273	1,501,612	1,512,472	1,604,301
Revenues Total	2,534,136	2,097,250	2,132,032	2,096,777
Expenditures				
Services	2,555,564	2,169,250	2,180,531	2,186,777
Expenditures Total	2,555,564	2,169,250	2,180,531	2,186,777

Board of Health Special Revenue Fund (2089-049)

The Champaign County Board of Health is established by 55 ILCS 5/5-20 and consists of nine members appointed by the County Board Chair to three-year, staggered terms. The Board is responsible for disease control and the physical and environmental health of County residents. This Board is supported through the Health Fund property tax levy; federal, state, and local grants; and fees. The maximum rate for the Health Fund levy is \$0.10/\$100 assessed valuation. The projected rate for the total Health levy is \$0.0298/\$100 assessed valuation.

MISSION STATEMENT

The mission of the Champaign County Public Health Department is to promote health, prevent disease, and lessen the impact of illness through the effective use of community resources.

BUDGET HIGHLIGHTS

The Board of Health budget is dependent upon property taxes, permits, and federal and state grants for specific public health services. The property tax revenue is estimated at this time because the total levy is not split between the Champaign-Urbana Public Health District

(CUPHD) and the Board of Health (BOH) until the County Clerk's Office provides the equalized assessed values (EAV) in May of the subsequent year. The historical percentage of the levy split is shown later in this document.

The Board of Health enters into a contract with the CUPHD to provide public health services throughout the County. Subject to approval by the Board of Health, allocation of \$50,000 is included in the budget for the child dental access program. At its August 2023 meeting, the Board of Health approved the following to come from fund balance: \$15,000 for emergency services above and beyond the scope of the contract with required authorization by the County Board of Health's Chair, \$25,000 to assist Smile Healthy in the recruitment of dentists, \$30,000 to provide Sex Education in Champaign County Schools, and \$20,000 for a Senior Needs Market Study. The \$20,000 for the study is in addition to \$30,000 in American Rescue Plan Act funding already committed by the County Board.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget	
Revenues					
Property Taxes					
400101	Property Taxes - Current	622,157	669,907	663,075	704,413
400103	Property Taxes - Back Tax	1,000	0	300	300
400104	Payment In Lieu Of Taxes	167	400	326	325
400106	Mobile Home Tax	419	0	500	500
Property Taxes Total		623,743	670,307	664,201	705,538
Intergov Revenue					
400476	Other Intergovernmental	42,822	50,000	50,000	50,000
Intergov Revenue Total		42,822	50,000	50,000	50,000
Grant Revenue					
400408	State - Health And/Or Hospital	455,752	162,767	101,800	242,089
400454	Federal - Health/Or Hospitals	43,577	64,562	64,562	64,562
400455	Federal - Public Welfare	712,491	181,817	260,087	0
Grant Revenue Total		1,211,819	409,146	426,449	306,651

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Licenses And Permits				
400602 Permits - Business	105,250	101,611	101,611	101,611
400611 Permits - Nonbusiness	29,211	32,517	30,000	30,000
Licenses And Permits Total	134,461	134,128	131,611	131,611
Misc Revenue				
400801 Investment Interest	10,654	1,750	10,000	4,000
400902 Other Miscellaneous Revenue	(262,893)	614	1,500	214
Misc Revenue Total	(252,238)	2,364	11,500	4,214
Revenues Total	1,760,606	1,265,945	1,283,761	1,198,014
Expenditures				
Services				
502001 Professional Services	1,730,364	1,285,945	1,084,139	790,102
502002 Outside Services	1,839	2,000	0	0
502022 Operational Services	50,000	50,000	77,000	125,000
502025 Contributions & Grants	0	0	169,806	371,412
502047 Software License & Saas	1,070	0	1,315	1,500
Services Total	1,783,273	1,337,945	1,332,260	1,288,014
Expenditures Total	1,783,273	1,337,945	1,332,260	1,288,014

Fund Balance

	2022 Actual	2023 Projected	2024 Budget
	504,323	455,824	365,824

A fund balance of 25%-35% of the expenditure budget has been established by the County Board of Health to ensure an appropriate balance to address cash flow requirements and reserve funding for public health emergencies.

The decrease in fund balance in FY2024 is the result of appropriating for emergencies and additional projects identified by the Board of Health.

Expense Per Capita (in actual dollars)

	2022 Actual	2023 Projected	2024 Budget
	\$19.66	\$16.89	\$16.26

Expense per capita by fiscal year is based on original fiscal year budgets.

BOH/CUPHD LEVY SPLIT

Fiscal Year	2020	2021	2022	2023	2024 (budgeted)
Board of Health	44.3%	44.5%	44.6%	44.01%	44.01%
CUPHD	55.7%	55.5%	55.4%	55.99%	55.99%

ALIGNMENT to STRATEGIC PLAN

County Board Goal 3 – Champaign County promotes a

safe, just, and healthy community

To promote and participate in planning initiatives for the maintenance and improvement of the delivery of public health services

To provide public health programming and services to promote and enable a healthy community throughout Champaign County

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

To provide appropriate oversight for planned growth in the areas of licensed food services facilities, private sewer, and well water systems

To anticipate and plan for the impact of demographic and population changes on potential health hazards to be managed through public health

OBJECTIVES

To prevent the transmission of food borne diseases attributable to licensed food service facilities in Champaign County.

To prevent the transmission of enteric disease in Champaign County attributed to improper sewage disposal or unsafe private water supplies.

To initiate investigation and surveillance within twenty-four hours of notification of 100% of reported diseases that could be spread through the environment.

To conduct inspections of 100% of private sewage disposal systems and 100% of private water wells installed under permit to assure that all state and local requirements are met.

To conduct inspections and obtain compliance for all programs carried out by the department through grant/contractual agreements as agents for the Illinois Department of Public Health to protect the safety and well-being of Champaign County residents.

Priority will be given to prevention and mitigation activities that limit the spread of communicable diseases to save lives by preventing our healthcare system from becoming overwhelmed.

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Number of Foodborne/Waterborne Outbreaks (confirmed/probable)	1	0	1
Number of Foodborne/Waterborne Illness Complaints Investigated	4	4	5
Number of Reportable Communicable Disease Cases (Classes 1 & 2)	79	60	100
Number of Sexually Transmitted Disease Tests (Syphilis)	76	50	200
Number of Sexually Transmitted Disease Tests (Gonorrhea)	520	400	300
Number of Sexually Transmitted Disease Tests (Chlamydia)	1,429	800	300
Number of Tuberculosis (TB) Direct Observed Therapy Cases (Active & Latent)	2	2	3
Number of Food Establishment Inspections	465	480	500
Number of Temporary Permits Issued	142	165	200
Number of Food Establishment Complaints Investigated	28	35	45
Number of Food Establishment Food Safety Education Presentations	343	350	375
Number of Sewage Construction Permits Issued	84	90	100
Number of Sewage Construction Inspections	84	110	150
Number of Private Sewage Complaints Investigated	5	10	20
Number of Water well Construction Permits Issued	32	60	75
Number of Water Well Construction Inspections	28	58	100
Number of Abandoned Water Wells Sealed	24	30	35

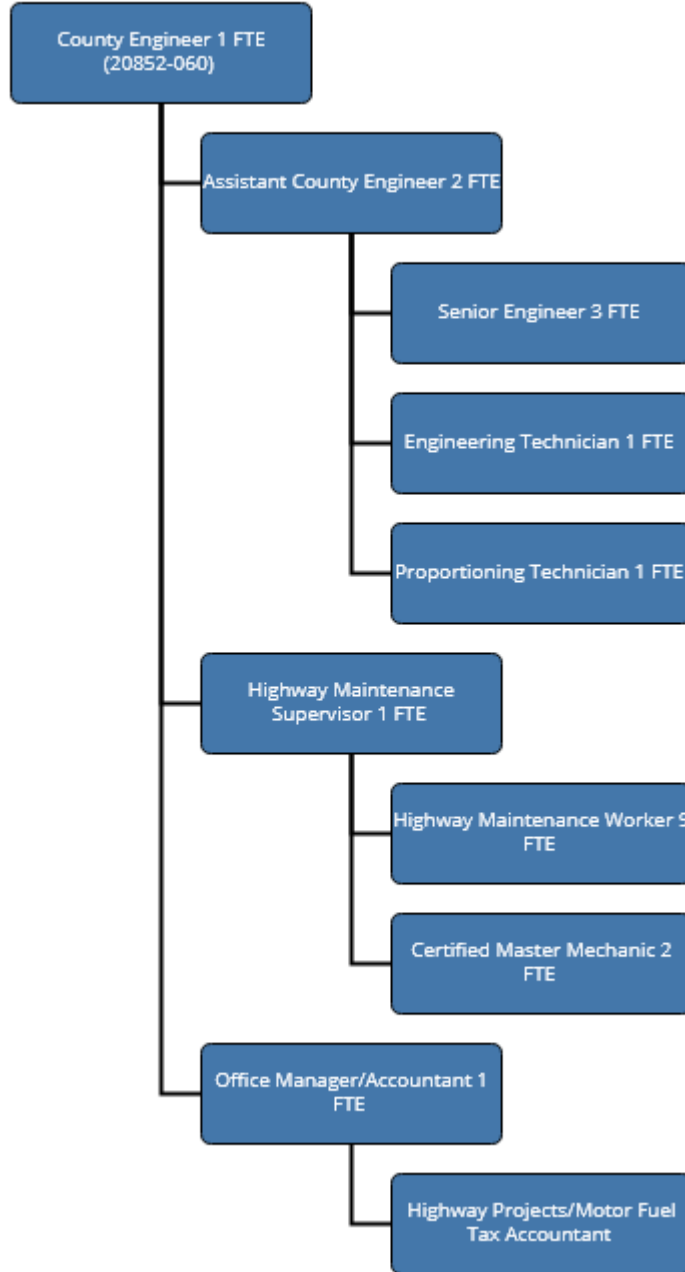
Board of Health - Property Tax Collection & Distribution Special Revenue Fund (2089-018)

This department budget within the County Board of Health Fund is set up to document the receipt of property taxes collected from citizens who reside within the Champaign-Urbana Public Health District and the distribution of those taxes from the County Board of Health Fund to the Champaign-Urbana Public Health District.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	771,564	830,780	846,071	896,163
400103	Property Taxes - Back Tax	1,240	0	800	1,000
400104	Payment In Lieu Of Taxes	207	525	700	800
400106	Mobile Home Tax	520	0	700	800
Property Taxes Total		773,530	831,305	848,271	898,763
Revenues Total		773,530	831,305	848,271	898,763
Expenditures					
Services					
502028	Distributions	772,291	831,305	848,271	898,763
Services Total		772,291	831,305	848,271	898,763
Expenditures Total		772,291	831,305	848,271	898,763

County Highway Special Revenue Fund (2083-060)



County Highway (2083-060) positions: 21 FTE
County Motor Fuel Tax (2085-060) positions: 1 FTE

MISSION STATEMENT

The Champaign County Highway Department, in association with the Township Highway Commissioners, has been given the opportunity and distinct responsibility to provide a safe rural transportation system for the citizens of Champaign County. The County Highway Department employs its engineering expertise and vocational knowledge to provide reasonable, sensible, and responsible solutions to the challenges facing Champaign County in solicitous response to the needs of the county residents.

BUDGET HIGHLIGHTS

The Highway Fund is our operational fund. With the increasing costs in commodities, utilities, and equipment the County Highway Department continues to rely on transfers from the Motor Fuel Tax (MFT) budget to fill the gap in our Highway Fund Budget. Equipment costs, costs to repair equipment, cost to maintain our buildings and roads highlight those increasing costs. The Highway Department budgeted \$100,000 to begin funding a building maintenance fund (Fund 083-062) in 2018. We have continued to budget for these expenses and have budgeted \$128,000 in 2024 for fund 083-062. Fund 083-062 is to be used as a “sinking fund” for building repairs to make sure our building is properly maintained. We are also budgeting \$550,000 in heavy equipment in 2024 to cover the costs of new equipment. We are showing a \$250,000 DCEO Grant to cover the drainage project on Wilber Avenue in both revenue and expense.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	2,943,820	3,169,214	3,181,247	3,379,576
400103	Property Taxes - Back Tax	4,721	0	1,500	1,500
400104	Payment In Lieu Of Taxes	788	0	1,500	1,500
400106	Mobile Home Tax	1,983	0	2,000	2,000
Property Taxes Total		2,951,311	3,169,214	3,186,247	3,384,576
Intergov Revenue					
400406	State - Gen Supt (Mandatory)	87,676	0	162,868	0
Intergov Revenue Total		87,676	0	162,868	0
Grant Revenue					
400411	State - Other (Non-Mandatory)	0	250,000	0	250,000
Grant Revenue Total		0	250,000	0	250,000
Fees, Fines, Charges					
400701	Charges For Services	553,210	555,000	555,000	555,000
Fees, Fines, Charges Total		553,210	555,000	555,000	555,000
Misc Revenue					
400801	Investment Interest	50,378	4,000	70,000	60,000
400902	Other Miscellaneous Revenue	1,446	0	2,000	0
400903	Sale Of Fixed Assets - Equip	0	0	30,000	0
Misc Revenue Total		51,825	4,000	102,000	60,000

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Interfund Revenue					
600101	Transfers In	47,000	48,000	48,000	50,000
Interfund Revenue Total		47,000	48,000	48,000	50,000
Revenues Total		3,691,021	4,026,214	4,054,115	4,299,576
Expenditures					
Personnel					
500103	Regular Full-Time Employees	1,452,209	1,542,925	1,542,925	1,572,222
500105	Temporary Staff	26,308	40,000	40,000	40,000
500108	Overtime	50,951	80,000	80,000	80,000
500301	Social Security-Employer	111,222	130,978	130,978	133,608
500302	Imrf - Employer Cost	74,836	45,201	45,201	47,330
500304	Workers' Compensation Insuranc	86,518	93,422	93,422	93,012
500305	Unemployment Insurance	5,989	5,566	5,566	6,072
500306	Ee Hlth/Lif (Hlth Only Fy23)	215,769	269,280	269,280	364,848
Personnel Total		2,023,803	2,207,372	2,207,372	2,337,092
Commodities					
501001	Stationery And Printing	795	1,000	1,000	1,000
501002	Office Supplies	2,871	3,000	3,000	4,500
501003	Books, Periodicals, And Manual	48	500	500	500
501004	Postage, Ups, Fedex	545	700	700	1,000
501005	Food Non-Travel	0	0	600	600
501006	Medical Supplies	0	0	3,000	3,000
501008	Maintenance Supplies	3,378	2,500	2,500	2,500
501009	Vehicle Supp/Gas & Oil	184,037	190,000	190,000	190,000
501010	Tools	19,775	55,000	20,000	20,000
501011	Ground Supplies	0	0	600	600
501012	Uniforms/Clothing	1,330	0	8,000	8,000
501017	Equipment Less Than \$5000	9,416	25,000	20,000	25,000
501019	Operational Supplies	22,998	20,000	19,400	20,000
Commodities Total		245,193	297,700	269,300	276,700

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Services					
502001	Professional Services	30,456	15,000	4,500	5,000
502002	Outside Services	47,743	65,000	10,000	10,000
502003	Travel Costs	15	500	500	4,000
502004	Conferences And Training	4,604	5,000	4,000	5,000
502007	Insurance (Non-Payroll)	61,096	80,000	80,000	80,000
502011	Utilities	80,927	80,000	80,000	90,000
502013	Rent	18,053	25,000	23,000	30,000
502014	Finance Charges And Bank Fees	30	0	0	0
502015	Fines & Penalties (Non-Bank)	0	0	500	0
502017	Waste Disposal And Recycling	3,140	4,000	5,000	5,000
502019	Advertising, Legal Notices	1,152	1,000	1,000	1,500
502021	Dues, License, & Membershp	2,253	3,000	4,000	4,000
502035	Repair & Maint - Equip/Auto	282,200	275,000	275,000	275,000
502036	Repair & Maint - Road & Bridge	71,472	104,172	102,000	146,284
502037	Repair & Maint - Building	19,680	16,000	25,000	35,000
502040	Architecture / Engineering Ser	0	0	16,500	20,000
502041	Health/Dntl/Vision Non-Payrll	0	0	217	0
502046	Equip Lease/Equip Rent	0	0	2,000	2,000
502047	Software License & Saas	0	0	35,000	35,000
502048	Phone/Internet	0	10,000	10,000	10,000
Services Total		622,820	683,672	678,217	757,784
Capital					
800201	Infrastructure	92,744	266,941	146,712	250,000
800401	Equipment	96,403	460,000	710,000	550,000
Capital Total		189,147	726,941	856,712	800,000
Interfund Expense					
700101	Transfers Out	116,000	120,000	120,000	128,000
Interfund Expense Total		116,000	120,000	120,000	128,000
Expenditures Total		3,196,963	4,035,685	4,131,601	4,299,576

Fund Balance

2022 Actual	2023 Projected	2024 Budget
3,540,613	3,583,127	3,411,127

The fund balance goal is \$1,000,000. We strive to have a balanced budget every year and have been able to keep that goal with the exception of needing to move money from year to year when equipment is ordered in one year and received in the next. Fluctuations in the fund balance occurs depending on equipment and vehicle purchases and the level of road and drainage improvements planned for each year.

FTE Summary

2020	2021	2022	2023	2024
20	21	21	21	21

Expense Per Capita (in actual dollars)

2022 Actual	2023 Projected	2024 Budget
\$19.38	\$20.14	\$20.89

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 – Operate a high performing, open, transparent county government

All of the large construction and maintenance projects are open bid to the lowest responsible bidder who conforms to IDOT Policy.

County Board Goal 2 – Maintain high quality public facilities and roads and a safe rural transportation system

The County Highway Department maintains 200 miles of County Roads with an average pavement condition index of 77.0, corresponding to a good condition rating. We maintain seventy-five bridges on the County Highway system with no bridges currently load posted. The County

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Roadway projects designed	1	1	2
Road projects ñ constructed, supervised, and inspected	1	1	2
Actual Roadway project award cost as percent of design estimate	97%	130%	100%
Actual Roadway project construction cost as percent of awarded	100%	100%	100%
Projects completed on schedule	100%	100%	100%

DESCRIPTION – HIGHWAY MAINTENANCE

To maintain the structural integrity of County highways, shoulders, and ditches, and to provide snow and ice removal on County highways.

Highway Department has a high quality, state of the art highway maintenance facility that is used to house the vehicles and perform maintenance on all county owned vehicles. We use our pavement management system to help project our 5-year construction and maintenance plan for the county roads.

The County Highway Department identifies providing a safe rural transportation system in its mission statement. That mission statement is upheld by building safer highways with wider shoulders, rumble strips, new signs, and safe slopes. The County Highway Department has been very aggressive in applying for and receiving Highway Safety Improvement Program funds to build safer roads and incorporate safety measures into our recent construction. The County Highway Department also plows snow and provides ice control 24 hours a day/7 days a week when needed to keep the County transportation system as safe as possible during the winter months. We also provide engineering for townships at minimal cost and inspect all township bridges for a \$50/bridge fee. This helps ensure the township highway system is safe and efficient for the travelling public.

DESCRIPTION – ENGINEERING SERVICES

To provide engineering design and planning of roads, highways, and bridges for the County and Townships

OBJECTIVES

To have awarded project cost within +/- 5% of engineer design cost estimate

To keep actual project cost within +/- 5% of awarded project cost

To complete construction projects on schedule

OBJECTIVES

To maintain safe roadways

To replace signs in a time sensitive manner

To reduce drainage problems that damage roadway

To seal coat County Highways on as needed basis

To keep County Highways open 24 hours a day, seven days a week

To provide services to townships and other local agencies on a requested need basis

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Miles of shoulder repair and ditch grading	70	40	50
Pavement Condition Index of Roads	80	81	77
Traffic signs repaired/replaced	200	200	200
Total expenditure for road surface maintenance	275,000	300,000	300,000
Gallons of liquid asphalt applied	10,000	10,000	50,000
Percent of Roads with PCI >60	80%	82%	78%
Hours spent removing snow and ice	1,700	2,000	2000
Number of days with freezing or snow condition	130	130	130

Highway Building Capital Special Revenue Fund (2083-062)

BUDGET HIGHLIGHTS

This budget was created in FY2018 to allocate funds for the capital costs of highway building facilities. A Facility Assessment Report completed by Bailey Edward in November 2015 indicated that the annual cost to maintain the Deferred Maintenance Backlog (DMB) for the Highway Fleet Maintenance, Highway Salt Dome and Highway Garage facilities is approximately \$300,000. The Highway Department began transferring funds to this Capital Fund in 2018 and will continue to transfer funds

this year. This is intended to be like a “sinking fund” where funds accumulate until capital repairs are necessary. Although this falls short of the DMB, it is a good start to having a healthy maintenance fund for the Highway Department facility.

For the 2024 budget there is \$275,000 budgeted as an expenditure for full removal and repaving of the salt dome parking lot and \$25,000 for capital repairs that may arise during the year. .

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Interfund Revenue				
600101 Transfers In	116,000	120,000	120,000	128,000
Interfund Revenue Total	116,000	120,000	120,000	128,000
Revenues Total	116,000	120,000	120,000	128,000
Expenditures				
Services				
502037 Repair & Maint - Building	0	100,000	0	25,000
Services Total	0	100,000	0	25,000
Capital				
800201 Infrastructure	0	0	0	275,000
800501 Buildings	274,151	0	0	0
Capital Total	274,151	0	0	275,000
Expenditures Total	274,151	100,000	0	300,000

Fund Balance

	2022 Actual	2023 Projected	2024 Budget
	582,682	702,682	530,682

We continue to build the fund balance until the need arises to repair our facility.

County Bridge Special Revenue Fund (2084-060)

This fund is used to fund projects that involve bridge construction on county and township roads.

MISSION STATEMENT

The Champaign County Highway Department, in association with the Township Highway Commissioners, has been given the opportunity and distinct responsibility to provide a safe rural transportation system for the citizens of Champaign County. The County Highway Department employs its engineering expertise and vocational knowledge to provide reasonable, sensible, and responsible solutions to the challenges facing Champaign County in solicitous response to the needs of the county residents.

BUDGET HIGHLIGHTS

This fund is used first to match funding to construct bridges through the Township Bridge Program (TBP) administered by the Illinois Department of Transportation (IDOT). TBP was increased 4x by the Illinois State Legislature this year. Champaign County allocation will go from \$350,000/year to \$1,400,000/year. The County Highway Department continues to have a need to construct approximately ten bridges per year to meet the sixty-year lifecycle of the bridges in Champaign County. The cost of bridge construction has risen significantly in the last year, especially post pandemic. Therefore, we continue to look for new innovations to help lengthen the lifespan of our newly constructed bridges as well as make timely repairs to older bridges to extend their life. The funding in 2024 will be used to repair and/or replace approximately 6 bridges on the county highway and the township highway systems. Along with these major expenditures, we anticipate another 8-10 smaller county and township projects.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	1,476,252	1,589,543	1,595,563	1,695,036
400103	Property Taxes - Back Tax	2,371	0	800	800
400104	Payment In Lieu Of Taxes	396	0	784	800
400106	Mobile Home Tax	995	0	1,000	1,000
Property Taxes Total		1,480,014	1,589,543	1,598,147	1,697,636
Intergov Revenue					
400476	Other Intergovernmental	750	5,000	5,000	0
Intergov Revenue Total		750	5,000	5,000	0
Misc Revenue					
400801	Investment Interest	31,658	1,000	40,000	30,000
400902	Other Miscellaneous Revenue	9,850	0	5,000	5,000
Misc Revenue Total		41,508	1,000	45,000	35,000
Revenues Total		1,522,271	1,595,543	1,648,147	1,732,636

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Expenditures					
Services					
502001	Professional Services	161,486	100,000	0	0
502002	Outside Services	1,414	0	0	0
502036	Repair & Maint - Road & Bridge	46,049	100,000	100,000	100,000
502040	Architecture / Engineering Ser	0	0	89,000	200,000
Services Total		208,949	200,000	189,000	300,000
Capital					
800201	Infrastructure	1,250,158	1,395,543	1,450,000	1,432,636
Capital Total		1,250,158	1,395,543	1,450,000	1,432,636
Expenditures Total		1,459,107	1,595,543	1,639,000	1,732,636

Fund Balance

2022 Actual	2023 Projected	2024 Budget
2,030,514	2,039,661	2,039,661

The minimum fund balance goal is \$1,000,000. A fund balance is needed to be able to react to emergency type projects, which need to be implemented in quick order. The fluctuation in fund balance is dependent on the timing of the completion of projects – in some fiscal years; expenditure will exceed revenue – typically followed by a fiscal year in which the reverse is true. In 2024, we anticipate a balanced budget.

Expense Per Capita (in actual dollars)

2022 Actual	2023 Projected	2024 Budget
\$7.60	\$7.75	\$8.42

ALIGNMENT to STRATEGIC PLAN

CB Goal 2 – Champaign County maintains high quality public facilities and highways and provides a safe rural transportation system and infrastructure

The County Highway Department has a goal to keep every bridge in Champaign County from being weight restricted and/or causing safety concerns. We inspect every bridge on the county, township and small municipal roadway system on a 4-year, 2-year or 1-year frequency based on the condition rating of the bridge.

DESCRIPTION

To design and construct bridges in the most cost-effective manner possible.

OBJECTIVES

To have awarded project cost within +/- 5% of engineer design cost estimate

To keep actual project cost within +/- 5% of awarded project cost

To complete construction projects on schedule

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Projects designed	15	17	20
Projects constructed, supervised, and inspected	15	17	20
Actual project award cost as % of design estimate	135%	125%	100%
Actual project construction cost as % of award	100%	100%	100%
Projects completed on schedule	100%	100%	100%

County Motor Fuel Tax Special Revenue Fund (2085-060)

County Engineer
1 FTE

County Motor Fuel Tax positions: 1 FTE

MISSION STATEMENT

The Champaign County Highway Department, in association with the Township Highway Commissioners, has been given the opportunity and distinct responsibility to provide a safe rural transportation system for the citizens of Champaign County. The County Highway Department employs its engineering expertise and vocational knowledge to provide reasonable, sensible, and responsible solutions to the challenges facing Champaign County in solicitous response to the needs of the county residents.

people began to travel more again, but then in 2022 the fuel prices again influenced driving behaviors. 2023 has seen a sharp increase in the number of electric vehicles on the road. Since we do not get revenue from registration of vehicles, only from the tax on the purchase of fuel, this will continue to degrade the MFT fund until an alternate method to fund transportation is developed in Illinois. It is very difficult to predict fuel consumption in a market that has so many variables at this time. Fortunately, we have a healthy fund balance due to using the IDOT REBUILD funds for our projects over the last few years. The largest expenses in the MFT budget include \$1,000,000 for maintenance of roads and bridges and \$2,000,000 to match the Federal Aid received to rebuild County Highway 18 from Philo to US 45.

BUDGET HIGHLIGHTS

The Illinois MFT was doubled in July of 2019 from \$0.19/gallon to \$0.38/gallon. This was the first increase since 1990. In 2020 we anticipated a 68% increase (approximately \$1,600,000) in our MFT allocation. Due to COVID-19 we saw a sharp decline in the MFT. In 2021

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Intergov Revenue					
400403	State - State Motor Fuel Tax	4,304,019	3,500,000	3,500,000	3,500,000
400406	State - Gen Supt (Mandatory)	982,137	130,000	130,000	87,200
Intergov Revenue Total		5,286,156	3,630,000	3,630,000	3,587,200
Fees, Fines, Charges					
400701	Charges For Services	9,349	2,000	2,000	2,000
Fees, Fines, Charges Total		9,349	2,000	2,000	2,000
Misc Revenue					
400801	Investment Interest	183,377	10,000	300,000	250,000
400902	Other Miscellaneous Revenue	2,738	0	145	0
Misc Revenue Total		186,115	10,000	300,145	250,000
Revenues Total		5,481,620	3,642,000	3,932,145	3,839,200

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Expenditures					
Personnel					
500102	Appointed Official Salary	164,273	169,202	169,202	174,277
500110	Taxable Auto Allowance	10,952	10,952	10,952	10,952
Personnel Total		175,225	180,154	180,154	185,229
Services					
502001	Professional Services	87,000	100,000	100,000	100,000
502002	Outside Services	35,223	44,000	40,000	50,000
502003	Travel Costs	0	0	5,000	5,000
502004	Conferences And Training	8,688	10,000	5,000	5,000
502013	Rent	188,726	225,000	225,000	225,000
502022	Operational Services	139,560	150,000	150,000	150,000
502036	Repair & Maint - Road & Bridge	556,945	1,000,000	1,000,000	1,000,000
502040	Architecture / Engineering Ser	0	0	0	100,000
Services Total		1,016,143	1,529,000	1,525,000	1,635,000
Capital					
800101	Land	0	100,000	54,750	0
800201	Infrastructure	1,150,580	6,000,000	6,000,000	2,000,000
Capital Total		1,150,580	6,100,000	6,054,750	2,000,000
Expenditures Total		2,341,949	7,809,154	7,759,904	3,820,229

Fund Balance

2022 Actual	2023 Projected	2024 Budget
10,362,938	6,535,179	6,554,150

The minimum fund balance goal is \$1,000,000. This fund balance ensures we have enough funds through the construction months to pay contractors for ongoing construction projects. Fluctuations in fund balances are attributed to the draw on reserves or addition of reserves

for scheduled construction projects. The 2024 budget for MFT shows revenues slightly greater than expenses due to the fact our large roadway project is mostly funded through the Highway Safety Improvement Program and the rural federal aid block grants.

FTE Summary

2020	2021	2022	2023	2024
1	1	1	1	1

Highway Federal Aid Matching Special Revenue Fund (2103-060)

BUDGET HIGHLIGHTS

In 2002, the County Board lowered the property tax revenue; the only revenue supporting this fund, to the lowest level allowed to still collect the tax. In FY2014, the County Board re-allocated property tax levy growth to re-establish the property tax levy, which is a key source of revenue for the County to provide matching funds for projects awarded through Federal Highway Administration fund dollars.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	119,207	128,348	133,375	141,690
400103	Property Taxes - Back Tax	191	0	190	190
400104	Payment In Lieu Of Taxes	32	0	65	65
400106	Mobile Home Tax	80	0	80	80
Property Taxes Total		119,510	128,348	133,710	142,025
Misc Revenue					
400801	Investment Interest	7,515	750	15,000	15,000
Misc Revenue Total		7,515	750	15,000	15,000
Revenues Total		127,026	129,098	148,710	157,025

Fund Balance

2022 Actual	2023 Projected	2024 Budget
535,794	684,504	841,529

There are no projects scheduled to be funded from this fund in 2024. We will continue to build the fund balance until it is needed to match a federal aid road or bridge project.

County Highway IDOT REBUILD Grant Special Revenue Fund (2120-060)

BUDGET HIGHLIGHTS

Total bond series for Champaign County was \$5,774,698.56. All bond money will have been expended by the end of 2023.

Department Summary

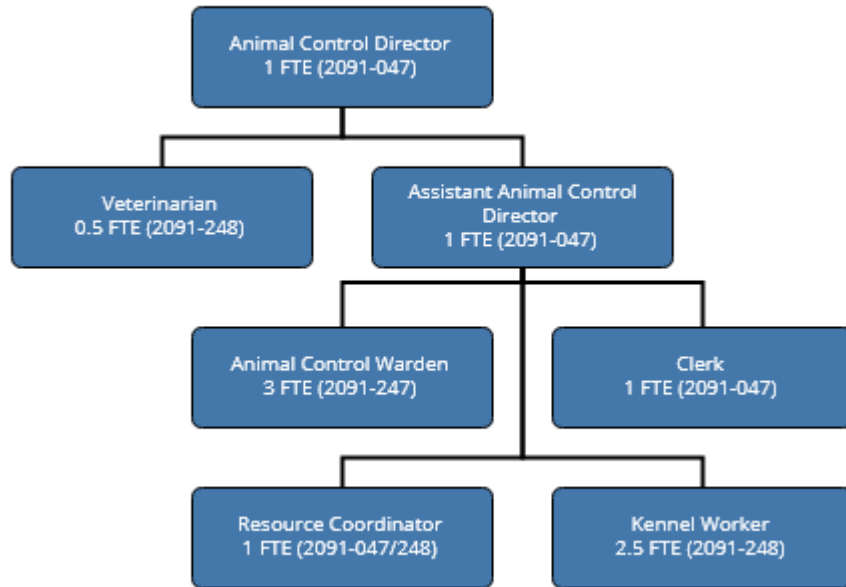
		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Grant Revenue					
400409	State - Streets And Highways	1,924,900	0	0	0
Grant Revenue Total		1,924,900	0	0	0
Misc Revenue					
400801	Investment Interest	(4,293)	2,000	0	0
Misc Revenue Total		(4,293)	2,000	0	0
Revenues Total		1,920,607	2,000	0	0
Expenditures					
Capital					
800201	Infrastructure	2,402,871	1,910,228	2,496,063	0
Capital Total		2,402,871	1,910,228	2,496,063	0
Expenditures Total		2,402,871	1,910,228	2,496,063	0

Fund Balance

	2022 Actual	2023 Projected	2024 Budget
	2,496,064	0	0

There is no fund balance goal. The total award must be expended by July 1, 2025. The fund was fully expended in 2023.

Animal Control Summary (2091)



Animal Control Administration (2091-047) positions: 3.5 FTE
 Animal Warden Services (2091-247) positions: 3 FTE
 Animal Impound Services (2091-248) positions: 3.5 FTE

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Fees, Fines, Charges	41,565	26,000	26,000	25,000
Intergov Revenue	425,375	430,577	430,577	441,340
Licenses And Permits	320,618	335,000	335,000	335,000
Misc Revenue	7,206	1,000	1,000	1,000
Revenues Total	794,765	792,577	792,577	802,340
Expenditures				
Capital	51,107	15,000	0	150,000
Commodities	73,654	77,820	69,693	56,300
Personnel	543,039	645,695	643,376	665,806
Services	67,379	66,975	62,710	80,640
Expenditures Total	735,179	805,490	775,779	952,746

Fund Balance

2022 Actual	2023 Projected	2024 Budget
517,700	533,898	823,113

\$150,000 withdrawal from Animal Control Fund Balance budgeted to fund renovations of new building.

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 – Champaign County is committed to being a high performing, open and transparent local government organization

To appropriately document the cost of services to ensure proper assessment of fees and maintenance of a balanced budget

Continue intergovernmental agreements for animal control services

County Board Goal 2 – Champaign County maintains high quality public facilities and highways and provides a safe rural transportation system and infrastructure

To maintain hours of operation to appropriately address citizen demand for service and access to facility

Continue a high-quality facility for the care of the animals impounded at the Champaign County Animal Services Facility

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

Provide through animal control services a safe community for the citizens of Champaign County

Investigate animal bites and quarantine biting animals

Provide rabies education to the citizens of Champaign County

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

To partner with other agencies to provide appropriate spay-neuter opportunities throughout the community

Animal Control Administration Special Revenue Fund (2091-047)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Licenses And Permits					
400611	Permits - Nonbusiness	320,618	335,000	335,000	335,000
Licenses And Permits Total		320,618	335,000	335,000	335,000
Misc Revenue					
400801	Investment Interest	7,064	1,000	1,000	1,000
400902	Other Miscellaneous Revenue	143	0	0	0
Misc Revenue Total		7,206	1,000	1,000	1,000
Revenues Total		327,825	336,000	336,000	336,000
Expenditures					
Personnel					
500103	Regular Full-Time Employees	152,104	168,126	168,126	145,766
500105	Temporary Staff	1,477	0	7,893	0
500108	Overtime	275	0	621	0
500301	Social Security-Employer	11,434	12,862	12,862	11,152
500302	Imrf - Employer Cost	7,715	4,439	4,439	3,951
500304	Workers' Compensation Insuranc	11,387	12,089	12,089	5,408
500305	Unemployment Insurance	729	759	759	828
500306	Ee Hlth/Lif (Hlth Only Fy23)	16,690	36,720	36,720	25,632
Personnel Total		201,811	234,995	243,509	192,737
Commodities					
501001	Stationery And Printing	1,663	2,500	4,500	3,950
501002	Office Supplies	1,668	1,200	1,000	1,800
501003	Books, Periodicals, And Manual	48	120	49	50
501004	Postage, Ups, Fedex	6,763	5,000	5,000	4,000
501008	Maintenance Supplies	0	0	46	0
501012	Uniforms/Clothing	292	500	0	0
501017	Equipment Less Than \$5000	1,121	4,300	1,860	0
501019	Operational Supplies	2,113	2,500	1,288	0
Commodities Total		13,668	16,120	13,743	9,800

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Services					
502001	Professional Services	10,540	5,000	3,000	10,000
502002	Outside Services	7,474	10,600	0	0
502003	Travel Costs	0	0	0	2,000
502007	Insurance (Non-Payroll)	6,303	8,000	8,000	2,000
502011	Utilities	17,228	20,000	18,890	30,000
502012	Repair & Maint	572	600	0	0
502014	Finance Charges And Bank Fees	(64)	125	300	300
502017	Waste Disposal And Recycling	3,568	4,500	4,500	3,600
502019	Advertising, Legal Notices	100	0	0	0
502021	Dues, License, & Membership	75	150	202	500
502037	Repair & Maint - Building	0	0	750	0
502046	Equip Lease/Equip Rent	0	0	2,483	2,300
502047	Software License & Saas	2,978	0	3,825	4,500
502048	Phone/Internet	0	0	1,060	0
Services Total		48,774	48,975	43,010	55,200
Expenditures Total		264,253	300,090	300,262	257,737

\$150,000 withdrawal from Animal Control Fund Balance budgeted to fund renovations of new building.

OBJECTIVE

To provide high quality animal control services for the unincorporated areas of the county and for contracting cities and villages

Provide efficient registration services for pet owners of Champaign County

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Registration of Dogs	11,000	11,000	11,000
Registration of Cats	5,000	5,000	5,000

Animal Warden Services Special Revenue Fund (2091-247)

BUDGET HIGHLIGHTS

The Animal Warden Services Budget is funded primarily from intergovernmental agreements with cities and villages and fees paid by owners reclaiming their pets.

Any deficit of revenue to expenditure for Animal Warden Services will be covered in part by the Animal Registration Fees collected by the County.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Intergov Revenue					
400476	Other Intergovernmental	254,553	188,288	188,288	192,995
Intergov Revenue Total		254,553	188,288	188,288	192,995
Fees, Fines, Charges					
400501	Fines	20,069	11,000	11,000	10,000
Fees, Fines, Charges Total		20,069	11,000	11,000	10,000
Revenues Total		274,622	199,288	199,288	202,995
Expenditures					
Personnel					
500103	Regular Full-Time Employees	114,845	131,431	131,431	127,499
500108	Overtime	14,223	10,000	7,000	5,000
500301	Social Security-Employer	9,595	10,055	10,055	9,754
500302	Imrf - Employer Cost	6,550	3,470	3,470	3,455
500304	Workers' Compensation Insuranc	8,268	9,450	9,450	4,730
500305	Unemployment Insurance	1,051	759	759	828
500306	Ee Hlth/Lif (Hlth Only Fy23)	12,243	36,720	36,720	38,916
Personnel Total		166,776	201,885	198,885	190,182
Commodities					
501009	Vehicle Supp/Gas & Oil	21,860	18,000	10,000	15,000
501012	Uniforms/Clothing	1,988	2,500	2,000	2,000
501017	Equipment Less Than \$5000	1,003	2,500	2,400	1,000
501019	Operational Supplies	4,221	0	4,400	0
Commodities Total		29,072	23,000	18,800	18,000

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Services					
502001	Professional Services	1,246	0	1,000	0
502004	Conferences And Training	0	2,000	1,000	2,000
502007	Insurance (Non-Payroll)	361	2,200	2,200	2,200
502008	Laboratory Fees	6,651	5,000	4,000	5,000
502011	Utilities	3,249	2,700	1,950	0
502012	Repair & Maint	2,956	5,500	0	0
502035	Repair & Maint - Equip/Auto	0	0	5,500	5,500
502048	Phone/Internet	0	0	2,350	2,880
Services Total		14,463	17,400	18,000	17,580
Capital					
800401	Equipment	51,107	15,000	0	0
Capital Total		51,107	15,000	0	0
Expenditures Total		261,418	257,285	235,685	225,762

OBJECTIVES

To provide high quality animal control services for the unincorporated areas of the county and for contracted cities and villages

Maintain contracts with villages and cities.

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Annual Calls for Service	2,000	2,000	2,500
Contracts for Animal Control Services	17	17	22
Dangerous/Vicious Dog Declarations	5	5	20
Animal Bites Investigated	300	300	400

Animal Impound Services Special Revenue Fund (2091-248)

BUDGET HIGHLIGHTS

The Animal Impound Budget is funded primarily from intergovernmental agreements with cities and villages and from the fees paid by owners reclaiming their pets. Any deficit of revenue to expenditure in the proposed FY2024 budget is covered by animal registration fees collected by the County.

There are no major purchases planned for FY2024 for the animal impoundment budget. Impoundment levels remain fairly stable for each of the three years reported with this budget. Impoundments have increased with the addition of two contracts.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Intergov Revenue				
400476 Other Intergovernmental	170,822	242,289	242,289	248,345
Intergov Revenue Total	170,822	242,289	242,289	248,345
Fees, Fines, Charges				
400501 Fines	19,484	15,000	15,000	15,000
400701 Charges For Services	2,013	0	0	0
Fees, Fines, Charges Total	21,496	15,000	15,000	15,000
Revenues Total	192,319	257,289	257,289	263,345
Expenditures				
Personnel				
500103 Regular Full-Time Employees	80,216	102,767	85,549	139,597
500104 Regular Part-Time Employees	49,299	51,739	44,539	53,810
500105 Temporary Staff	4,124	0	13,900	5,000
500108 Overtime	2,583	2,315	5,000	4,000
500301 Social Security-Employer	10,289	11,820	11,820	14,796
500302 Imrf - Employer Cost	6,800	4,079	4,079	5,241
500304 Workers' Compensation Insuranc	9,647	11,109	11,109	7,175
500305 Unemployment Insurance	1,285	506	506	1,380
500306 Ee Hlth/Lif (Hlth Only Fy23)	10,210	24,480	24,480	51,888
Personnel Total	174,453	208,815	200,982	282,887

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Commodities					
501005	Food Non-Travel	7,019	8,000	0	0
501006	Medical Supplies	15,629	12,000	12,000	18,000
501012	Uniforms/Clothing	447	400	0	0
501017	Equipment Less Than \$5000	493	4,300	3,500	500
501019	Operational Supplies	7,327	14,000	21,650	10,000
Commodities Total		30,914	38,700	37,150	28,500
Services					
502001	Professional Services	0	0	1,500	5,000
502004	Conferences And Training	0	200	200	500
502012	Repair & Maint	0	0	0	1,000
502015	Fines & Penalties (Non-Bank)	4,040	0	0	0
502021	Dues, License, & Membershp	102	400	0	0
502048	Phone/Internet	0	0	0	1,360
Services Total		4,142	600	1,700	7,860
Capital					
800501	Buildings	0	0	0	150,000
Capital Total		0	0	0	150,000
Expenditures Total		209,509	248,115	239,832	469,247

OBJECTIVES

Maintain contracts with villages and cities

Maintain animal control facility to the standards of the State of Illinois for licensing

Provide low income spay/neuter services for citizens of Champaign County

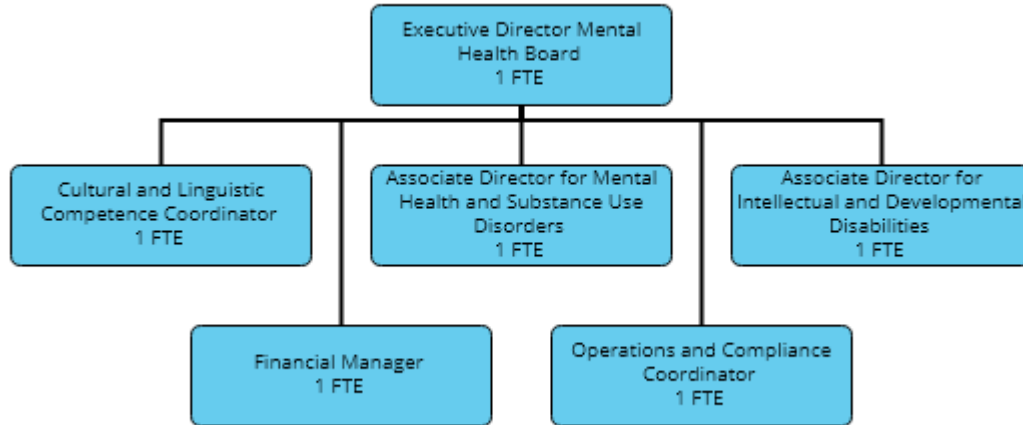
Continue to reduce euthanasia numbers

Increase the number of animals returned to owner

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Number of Dogs Impounded	750	800	900
Number of Cats Impounded	600	600	700
Low Income Spay/Neuter Program	200	200	200
Contracts for Impoundment services	20	20	22
State of Illinois Facility License Renewed	Yes	Yes	Yes

Mental Health Board Special Revenue Fund (2090-053)



Mental Health Board positions: 6 FTE

The Champaign County Mental Health Board (CCMHB), consisting of nine volunteer Board members who are selected and appointed by the Champaign County Executive and Board, was established under Illinois Revised Statutes (405 ILCS – 20/Section 0.1 et. Seq.), “The Community Mental Health Act,” by a referendum approved by Champaign County voters. Through passage of the referendum, a property tax levy supports fulfillment of the Board’s mission in compliance with the Act. To help meet its obligations, the Board employs an administrative team consisting of an Executive Director and five specialized staff.

MISSION STATEMENT

The mission of the Champaign County Mental Health Board is the promotion of a local system of services for the prevention and treatment of mental or emotional, intellectual or developmental, and substance use disorders, in accordance with the assessed priorities of the citizens of Champaign County.

Revenue raised through the levy is distributed, using a competitive application process, to community-based organizations serving Champaign County residents who have mental health or substance use disorders or intellectual/developmental disabilities (I/DD). Because most organizations’ fiscal years align with the state fiscal year, July 1 through June 30, and because many rely on state funding, the CCMHB and other local funders use this as the contract period (or “Program Year”), providing for clear, uniform financial reporting and increased accountability. These CCMHB funds are allocated as Contributions and Grants expenditures.

Some activities contributing to the local system are undertaken outside of those agency services budgeted through Contributions and Grants. Additional strategies by which the CCMHB promotes a local system include: 211 information and referral call services; Cultural and Linguistic Competency technical assistance and training; Mental Health First Aid trainings; monthly presentations and learning opportunities for service providers and interested parties; anti-stigma awareness through social media, website, and community events; projects with UIUC

student groups and instructors; promotion of the work of artists and entrepreneurs with lived experience; collaborative community needs assessments to understand the priorities of Champaign County citizens; and a large annual disAbility Resource Expo with searchable, comprehensive online resource guide. These activities are budgeted as expenditures other than Contributions and Grants, and many are shared with the Champaign County Board for Care and Treatment of Persons with a Developmental Disability, referred to as Champaign County Developmental Disabilities Board (CCDDDB) through intergovernmental agreement, included in revenue from the CCDDDB to the CCMHB. The CCMHB also oversees an I/DD Special Initiatives fund in partnership with the CCDDDB. The specific use of that fund has shifted from housing to a range of supports.

Please see <http://ccmhddbrds.org> for information on these supports, agency programs currently funded by the CCMHB, funding guidelines and financial accountability policy, Three Year Plan, allocation priorities and timelines, and aggregate annual reports of the funded agencies’ performance outcomes.

BUDGET HIGHLIGHTS – Per Allocation Priority Category

Safety and Crisis Stabilization. For the agency PY2024 contract year, July 1, 2023 through June 30, 2024, the CCMHB has awarded contracts for: services for people who have justice system involvement or who will be able to avoid it as a result of the program involvement; services to those enrolled in Champaign County Drug Court; various case management

and resources including housing supports and services, especially for those at the jail, with gun charges, without a permanent address, or in re-entry; crisis co-response and follow-up for domestic offense calls in northern Champaign County and rural areas; Youth Assessment Center support; and interruption of community violence. The CCMHB and staff identify and encourage innovative practices with potential high returns on investment, improved behavioral health outcomes, and cost-shift impact. Related collaborations include: National Stepping Up, Familiar Faces, and Data-Driven Justice Initiatives; the Illinois Criminal Justice Information Authority's Byrne State Crisis Intervention Program advisory board; Illinois Department of Human Services Peer Certification training and SAMHSA-funded Competency Restoration Initiative; and Champaign County's Crisis Intervention Team Steering Committee.

Healing from Interpersonal Violence . To improve health and success of survivors, reduce the stigma and isolation associated with interpersonal violence, disrupt cycles of violence, promote trauma-informed care and crisis response, the CCMHB funds counseling services, child victim services, and other supports for survivors of domestic violence and sexual assault.

Closing the Gaps in Access and Care. Recommended Practices are supported by an evidence base, cultural context, and sound clinical judgment. Innovative Practices have value for populations not thoroughly included in prevailing research and often not engaged in services. Many programs are for services not covered by Medicaid or another payor. With growing evidence of positive outcomes, peer support organizations are funded and encouraged to partner. For PY2024, the CCMHB funds: coordination of homeless services; benefits enrollment; case management; housing and employment supports for those with risk of homelessness (e.g., formerly in child welfare); refugee center and other immigrant services; self-help center; services

for senior citizens; wellness and mental health supports at the Federally Qualified Health Center and a free clinic; resource center in northern Champaign County; family care; family therapy for multi-system involved youth; and substance use recovery homes.

Thriving Children, Youth, and Families. The Champaign County Community Coalition consists of representatives from the Cities of Champaign and Urbana, Urbana and Champaign schools and park districts, Parkland College, University of Illinois at Urbana-Champaign, United Way of Champaign County, Champaign Urbana Public Health District, law enforcement, State's Attorney's Office, and other County government. The Coalition promotes healthier and safer communities through trauma-informed training, violence interruption, and positive opportunities for youth, leading with System of Care values. For PY2024, the CCMHB contracts for services and supports for children, youth, and their families, aligned with System of Care principles. The partnerships promoted through the Coalition are a continued focus.

Intellectual/Developmental Disabilities. Per Intergovernmental Agreement with the CCDD, the CCMHB committed \$809,883 for the period July 1, 2023 to June 30, 2024, for programs serving people with I/DD. Contracts funded by the CCMHB align with a shared priority for services for very young children. Early childhood providers continue a robust interagency partnership to better support young children and their families; many incorporate trauma-informed and System of Care principles. Offered through one of these contracts is the PLAY Project, an evidence-based program for young children with autism.

Priorities for PY25: Early in 2024, the board will accept applications for funding within a priorities framework approved in late 2023. Successful applications will deliver services and receive payments beginning July 1, 2024 and through June 30, 2025. Select two-year contracts will continue.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Property Taxes				
400101 Property Taxes - Current	5,492,390	5,913,892	5,932,729	6,302,595
400103 Property Taxes - Back Tax	8,824	1,000	2,534	2,941
400104 Payment In Lieu Of Taxes	1,474	2,000	1,500	1,500
400106 Mobile Home Tax	3,700	0	3,500	4,200
Property Taxes Total	5,506,388	5,916,892	5,940,263	6,311,236
Intergov Revenue				
400476 Other Intergovernmental	358,450	407,118	400,501	425,371
Intergov Revenue Total	358,450	407,118	400,501	425,371

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Misc Revenue					
400801	Investment Interest	47,855	3,000	40,000	56,268
400901	Gifts And Donations	0	3,000	3,000	3,000
400902	Other Miscellaneous Revenue	55,161	39,000	42,000	42,000
Misc Revenue Total		103,016	45,000	85,000	101,268
Revenues Total		5,967,854	6,369,010	6,425,764	6,837,875
Expenditures					
Personnel					
500102	Appointed Official Salary	106,734	107,000	107,000	110,745
500103	Regular Full-Time Employees	345,774	368,198	368,198	389,583
500105	Temporary Staff	0	2,500	0	1,000
500108	Overtime	0	2,750	0	500
500301	Social Security-Employer	32,974	36,353	36,353	38,275
500302	Imrf - Employer Cost	22,496	12,546	12,546	13,559
500304	Workers' Compensation Insuranc	2,299	2,376	2,376	2,001
500305	Unemployment Insurance	1,495	1,518	1,518	1,656
500306	Ee Hlth/Lif (Hlth Only Fy23)	52,673	73,440	60,000	89,064
Personnel Total		564,444	606,681	587,991	646,383
Commodities					
501001	Stationery And Printing	0	1,000	1,000	1,000
501002	Office Supplies	2,807	4,200	4,200	4,200
501003	Books, Periodicals, And Manual	0	300	300	300
501004	Postage, Ups, Fedex	1,171	2,000	2,000	2,000
501005	Food Non-Travel	150	150	1,150	1,000
501013	Dietary Non-Food Supplies	0	0	200	200
501017	Equipment Less Than \$5000	6,802	7,000	7,000	7,000
501021	Employee Develop/Recognition	0	285	285	285
Commodities Total		10,930	14,935	16,135	15,985

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Services					
502001	Professional Services	113,448	158,133	182,977	180,000
502002	Outside Services	30,830	27,000	24,611	28,000
502003	Travel Costs	975	1,500	11,500	7,000
502004	Conferences And Training	1,616	20,000	4,000	4,000
502005	Training Programs	0	0	12,000	12,000
502007	Insurance (Non-Payroll)	13,168	18,000	18,000	15,000
502011	Utilities	664	600	0	0
502012	Repair & Maint	0	600	300	300
502013	Rent	23,992	26,800	31,565	40,000
502014	Finance Charges And Bank Fees	0	30	0	30
502019	Advertising, Legal Notices	191	500	12,000	12,000
502021	Dues, License, & Membershp	17,720	20,000	20,000	20,000
502022	Operational Services	42,676	79,100	9,494	7,000
502024	Public Relations	32,370	0	20,000	20,000
502025	Contributions & Grants	5,288,028	5,378,131	5,428,746	5,801,407
502037	Repair & Maint - Building	0	0	0	300
502045	Attorney/Legal Services	0	0	2,000	2,000
502046	Equip Lease/Equip Rent	0	0	2,500	3,000
502047	Software License & Saas	5,415	0	13,500	14,000
502048	Phone/Internet	0	0	2,470	2,470
Services Total		5,571,093	5,730,394	5,795,663	6,168,507
Interfund Expense					
700101	Transfers Out	6,908	17,000	7,000	7,000
Interfund Expense Total		6,908	17,000	7,000	7,000
Expenditures Total		6,153,375	6,369,010	6,406,789	6,837,875

Fund Balance

2022 Actual	2023 Projected	2024 Budget
3,684,523	3,703,498	3,703,499

Fund Balance Goal: The CCMHB's goal is to maintain a fund balance which assures adequate cash flow necessary to meet contractual and administrative obligations, including for agency services and supports, for six months. The majority of expenditures are payments to contracts

with terms July 1 to June 30, and because the fund is lowest just before the first property tax disbursement in June-July, payment schedules are adjusted to use as much of the fund as possible for these contracts. During 2024, the CCMHB will transfer a relatively small amount from Fund Balance to meet contractual obligations. This is affordable due to lower than anticipated expenses in 2022.

FTE Summary

2020	2021	2022	2023	2024
6	6	6	6	6

Expense Per Capita (in actual dollars)

2022 Actual	2023 Projected	2024 Budget
\$31.51	\$30.94	33.22

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 – operate a high performing, open, transparent County government.

With statutory responsibility to plan and evaluate systems of services and supports, CCMHB members and staff maintain involvement in state and national trade associations and advisory committees to maximize advocacy impact and contact with state and federal leadership.

Funding decisions are made in open, properly noticed meetings. Requests for funding are reviewed in open meetings prior to these decisions. Public participation is welcomed at meetings and study sessions. Members of the public may also offer input via Board staff by email.

Strategic plans and funding allocation priorities are reviewed and approved annually during open meetings, with opportunities for public and stakeholder input, and finalized before public Notification of Funding Availability is made, 21 days prior to the application period. A timeline for these and related activities is included in board packets, online, and upon request.

An online application and reporting system is maintained and updated to support these functions, at <http://ccmhddbrds.org>. Members of the public, agency representatives, stakeholders, and CCMHB members and staff contribute to revisions of materials and online system.

At <http://ccmhddbrds.org> are links to information about funded programs and other activities, along with downloadable documents of interest to agencies and the public.

During open meetings, Board members review requests for funding and participate in deliberations about final allocations and any related policies and procedures.

Board members may use the online system to view: agency applications for funding; agency reports of service activity, financial activity, CLC progress, and annual performance outcomes; aggregate and sortable data; announcements; and downloadable documents. Many reports are made public, posted online or in board meeting materials, summarized, and available upon request.

All funded agencies use CCMHB approved expenditure and revenue categories and accrual accounting. All are required to submit an annual audit, financial review, or compilation report, depending on total agency revenue level, conducted by an independent CPA firm. CCMHB staff and consultant review these reports for alignment to standards and to understand agencies’ financial standing.

Board meeting schedules, agendas, minutes, and recordings are posted for the public on Champaign County government’s website.

Educational and collaborative opportunities advance the local system of services and supports.

Board staff have access to equipment facilitating office and remote work. The transition to Office 365 and cloud-based storage was completed in early 2022.

County Board Goal 2 – maintain high quality public facilities and roads and a safe rural transportation system.

For fullest inclusion of people with I/DD, two small CILA group homes were maintained at a high standard from 2015 through 2020. Due to critical direct support staff shortages, the homes were vacated and sold in 2021 and 2022. This County Board Goal is no longer addressed directly, but rather through those portions of service providers’ contracts which cover costs related to their facilities.

County Board Goal 3 – promote a safe, healthy, just community.

Many CCMHB and contracted agency activities aim to: mitigate the impacts of trauma and violence; reduce unnecessary or inappropriate incarceration, hospitalization, or institutionalization of people with MI, SUD, and/or I/DD; and improve health and social integration, including of those in reentry and their loved ones. Efforts are made through trauma and crisis response and stabilization, benefits enrollment, intensive case management and coordination, peer supports and peer mentoring, and collaboration with law enforcement.

Staff participate in the Champaign County Reentry Council, Drug Court Steering Committee, Crisis Intervention Training Steering Committee, Youth Assessment Center Advisory Board, and more. Some crisis response efforts are based on the earlier work of the County’s Jail Task Force, Justice and Mental Health Collaboration Project, and Racial Justice Task Force, and some relate to the federal mandate for a 988 crisis call system. When opportunities arise, staff and board members contribute to statewide advisory boards (e.g., ICJIA State Crisis Intervention Program) and through local collaborations such as the Champaign County Community Coalition and the UIUC Campus Community Compact.

CCMHB staff meet with leadership of regional health and behavioral healthcare providers and funders which have similar needs assessment and strategic health plan mandates or practices, around the shared goal of making this the healthiest community in the State.

A 211 call service is co-funded with the United Way of Champaign County. An accessible, searchable, online resource directory is maintained at <http://disabilityresourceexpo.org>.

The System of Care approach can improve outcomes for children, youth, and families, especially those impacted by violence and other trauma. Community-wide trauma education continues.

CCMHB staff organize learning and networking opportunities for providers of mental health, substance use, and I/DD services, collaborating with the UIUC School of Social Work to offer Continuing Education Units at no cost to participants.

With other units of government, educators, providers, stakeholders, and advocacy organizations, the CCMHB collaborates on wellness/recovery programming, innovative practices, and anti-stigma initiatives, e.g., <http://champaigncountyAIR.com> and related social media.

County Board Goal 4 – support planned growth to balance economic growth with natural resource preservation.

In accordance with the Community Mental Health Act, the CCMHB advocates at the state and national levels for and with people who use or seek services. Staff participate in trade association activities and committees, advocating for other sources of revenue for services and for alignment of policies with best practices.

The CCMHB seeks to understand the impact of changes to state and federal programs, to make effective and ethical investments of local funding. Independently and through collaboration, the CCMHB pursues sustainable, efficient supports with other funders and community partners.

The majority of this fund is allocated to community-based organizations to provide services, fostering a professional workforce which contributes to the economy and character of the County. In turn, effective programs allow people with behavioral health conditions and I/DD to thrive and contribute to the community's economy and culture.

County Board Goal 5 – maintain safe and accurate county records and perform county administrative, governance, election, and taxing functions for county residents.

In accordance with the Community Mental Health Act, the CCMHB allocates funding as established through the original referendum.

Online records are maintained at the County government website and <http://ccmhddbrds.org>. Paper and electronic files are also maintained and stored as required by the Local Records Act.

DESCRIPTION

The CCMHB was established under Illinois Revised Statutes (405 ILCS – 20/Section 0.1 et. Seq.) and is responsible for planning, coordinating, evaluating, and allocating funds for a comprehensive local system of mental health, intellectual/developmental disabilities, and substance use services for Champaign County.

On an annual cycle, the CCMHB evaluates, plans, and funds supports for people with mental illness, substance use disorders, and intellectual/developmental disabilities, with special emphasis on underinvested populations. Service providers demonstrate financial and programmatic accountability, report on the impact of services, and implement cultural and linguistic competence plans as a condition of contracting with the CCMHB. Providers and Board staff meet monthly for updates and coordination of services. Collaboration with other government, funding organizations, peer networks, community-based providers, and parent and youth groups is also within the purview of the CCMHB and enhances evaluation and planning.

OBJECTIVES

Continue and expand virtual and technology options for engaging the community and people with mental health or substance use disorders and/or intellectual/developmental disabilities, to align with relevant public health guidance and state and federal mandates and policies.

In collaboration with Champaign County Government and community stakeholders, ensure that people with disabilities or behavioral health conditions are diverted to services and supports and away from Jail whenever appropriate.

In collaboration with the Champaign County Community Coalition and partners, address the effects of trauma, promote recovery, and improve the system of care for children, youth, and families.

Based on annually approved priorities and decision support criteria and timeline, issue contracts for services and supports for people who have mental health or substance use disorders or intellectual/developmental disabilities.

Monitor program and financial accountability for all such contracts with community-based organizations.

Through monitoring and collaboration, assist with improving services and access to services.

Based on the findings of the regional collaborative health plan (IPLAN) and community health needs assessment, implement FY2024 objectives for the CCMHB Three Year Plan for FY2022-2024.

Define and refine outcomes, using input from stakeholders and people who use or seek services.

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Number of contracts awarded and executed for services or supports for people with mental health or substance use disorders or intellectual/developmental disabilities	46	45	47
Number of people served who have a mental health/substance use disorder or intellectual/developmental disability	21,305	19,800	20,100
Number of state or federal advocacy activities or reports completed by Board members and staff	18	15	15
Number of desk reviews conducted (number of reports submitted), per agency contract	20 (24)	20 (24)	20 (24)
Number of agency contract compliance reviews by CCMHB staff, per contract	0.5	0.75	1
Number of improvements to the tracking or reporting of program performance, utilization, cultural and linguistic competence plans, or financial activities (i.e., an enhancement or revision implemented during the fiscal year)	4	2	2
Number of funded (not funded) organizations represented at collaborative meetings with board staff	33 (9)	35 (8)	35 (8)
Number of funded agencies participating in the Financial Management Coaching project (launched December 1, 2021)	4	n/a	n/s
Number of funded programs participating as target programs in the Evaluation Capacity project (discontinued July 1, 2022)	5	6	6
Percentage of required reports received in compliance with terms of contract	90%	95%	95%

I/DD Special Initiatives (2101-054)

MISSION STATEMENT

The mission of the I/DD Special Initiatives fund, formerly the Community Integrated Living Arrangement (CILA) project, has been to expand the availability of “smaller setting” homes for people with intellectual and developmental disabilities (I/DD) and, to the extent possible, assure that people from Champaign County have integrated residential options within the County. The project arose in response to a large number of residents having no choice other than to utilize CILA services in communities far from Champaign County or to remain in family homes with limited care.

BUDGET HIGHLIGHTS

In 2014, the Champaign County Mental Health Board (CCMHB) and the Champaign County Developmental Disabilities Board (CCDDB) committed to purchasing properties for use as CILA houses, each with a capacity of 4 or fewer people. Each board contributed toward the purchase of the houses. During 2019, the CCMHB paid the mortgage balance, and the Boards amended their intergovernmental agreement to define future contributions and prepare for several possibilities.

From 2015 through 2020, two houses were in operation, with services provided by Individual Advocacy Group (IAG) and funded by the state of Illinois Department of Human Services-Division of Developmental Disabilities (IDHS-DDD). To stabilize the organization’s staffing level and

revenue for local operations, IAG worked with CCMHB and CCDDB members and staff, local families, IDHS-DDD, and Independent Service Coordination staff to create additional day and residential services in the community. This was successful for a while in the face of persistent barriers, namely the I/DD workforce shortage and uncertainty of state/federal CILA funding. During 2020 and 2021, the workforce shortage led to reduced operations and closure and sale of the homes.

For 2023, the CCDDB will make its final planned interfund transfer to the project, so that the Boards’ contributions are equal. With other revenue transferred from fund balance, the primary expenses will be for contracts with organizations to strengthen and stabilize the I/DD direct support workforce or to provide a range of supports to such individuals as would have been eligible for this project, had it continued to offer housing with 24-hour staff.

\$5,063 of budgeted expenditures result from a gift designated for a particular individual. This ‘trust’ is accessed at the request of the individual’s family and restricted by terms set by the private donor.

101-054 was established in FY2016 in collaboration with the Champaign County Auditor’s Office, for transparency in CILA fund financial activities. The fund is renamed as “I/DD Special Initiatives” for 2023, in an effort to offer solutions to critical service capacity barriers. These funds were previously held in 090-054.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Misc Revenue					
400801	Investment Interest	10,443	1,000	17,000	6,000
400902	Other Miscellaneous Revenue	262,044	0	0	0
Misc Revenue Total		272,487	1,000	17,000	6,000
Interfund Revenue					
600101	Transfers In	50,000	50,000	50,000	0
Interfund Revenue Total		50,000	50,000	50,000	0
Revenues Total		322,487	51,000	67,000	6,000
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	0	5,063	5,063	5,063
Commodities Total		0	5,063	5,063	5,063

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Services					
502001	Professional Services	1,302	4,000	4,000	1,000
502007	Insurance (Non-Payroll)	316	0	0	0
502011	Utilities	1,604	0	0	0
502012	Repair & Maint	14,060	0	0	0
502014	Finance Charges And Bank Fees	161	0	0	0
502019	Advertising, Legal Notices	0	200	200	200
502025	Contributions & Grants	0	341,737	150,000	399,737
Services Total		17,444	345,937	154,200	400,937
Expenditures Total		17,444	351,000	159,263	406,000

Fund Balance

2022 Actual	2023 Projected	2024 Budget
764,758	672,495	272,495

Fund Balance Goal: The CCMHB/CCDDB's I/DD Special Initiatives goal is to maintain a balance which will allow for similar allocations over the next two to three years. Fund balance from the sale of the homes will be used for contracts with organizations to strengthen and stabilize the I/DD direct support workforce or to provide a range of supports to eligible individuals. In 2024, \$400,000 of fund balance will be spent.

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 – operate a high performing, open, and transparent County government.

The CILA project's service provider was initially determined by a Request for Proposal process, compliant with the Open Meetings Act. Subsequent discussions and decisions related to the project have occurred during public meetings of each of the CCDDB and CCMHB.

The second phase of this project retains a focus on individuals who have I/DD and complex service needs, particularly those needs which are not easily met by a local provider agency. The focus shifts from housing to funding of supports for such individuals and, if possible, to attracting and retaining a qualified workforce to serve them. Allocation priorities, review of proposals, and award decisions are discussed and approved during public meetings of the two Boards.

County Board Goal 2 – maintain high quality public facilities and roads and a safe rural transportation system.

For fullest inclusion of people with I/DD, two small CILA group homes were maintained at a high standard from 2015 through 2020. Due to critical direct support staff shortages, the homes were vacated and sold in 2021 and 2022. This County Board Goal is no longer addressed directly, but rather through those portions of agency contracts which support their facilities costs.

County Board Goal 3 –promote a safe, healthy, just community.

The purpose of this project has been full community integration of persons with I/DD, aligned with the State of Illinois' Ligas Consent Decree and 'rebalancing' initiative to move people out of institutions and into their home communities. Barriers have increased, requiring new strategies.

County Board Goal 4 – support planned growth to balance economic growth with natural resource preservation.

The majority of this fund is allocated to community-based organizations to provide services, fostering a professional workforce which contributes to the economy and character of the County. Effective programs allow people with I/DD and their families to thrive and contribute to the community's economy and culture. The CCMHB and CCDDB are aware of planned improvements to services funded by the state through its partnership with federal Centers for Medicare and Medicaid Services. To encourage maximum use of state funding opportunities, they engage in advocacy and education and support programs which help eligible people secure those awards.

County Board Goal 5 – maintain safe and accurate county records and perform county administrative, governance, election, and taxing functions for county residents.

In accordance with the Community Mental Health Act and the Community Care for Persons with Disabilities Act, the CCMHB and CCDDDB each allocate funding and enter into agreements as established by their respective original referenda.

Records are maintained at the Champaign County government website and at <http://ccmhddbrds.org>. Paper and electronic files are maintained and stored as required by the Local Records Act.

DESCRIPTION

The CCMHB was established under Illinois Revised Statutes (405 ILCS – 20/Section 0.1 et. seq.) to “construct, repair, operate, maintain and regulate community mental health facilities to provide mental health services as defined by the local community mental health board, including services for the developmentally disabled and for the substance abuser, for residents of Champaign County.” The CCDDDB was established under Illinois Revised Statutes (50 ILCS 835 Section 0.05-14), the “Community Care for Persons with Developmental Disabilities Act,” and also has authority to own facilities to be used in the provision of services to people with intellectual and developmental disabilities.

The CCMHB is responsible for planning, coordinating, evaluating, and allocating funds for the comprehensive local system of mental health, developmental disabilities, and substance use services for Champaign County. The CCDDDB is responsible for planning, coordinating,

evaluating, and allocating funds for services and supports for people with intellectual and/or developmental disabilities. The Boards promote systems of services for the benefit of Champaign County residents, with special emphasis on historically underinvested and marginalized populations.

The I/DD Special Initiatives project is a collaboration between the Boards, in recognition of their shared responsibility for people with I/DD and according to their Intergovernmental Agreement as amended.

OBJECTIVES

Continue to explore and expand virtual and technology supports for people with I/DD, to foster their fullest community involvement, aligned with public health guidance and state and federal policies.

When feasible, restore and expand CILA capacity in Champaign County for people with intellectual and developmental disabilities.

Through CCMHB and CCDDDB allocation process, fund appropriate supports for Champaign County residents who have intellectual/developmental disabilities and complex support needs and fund efforts to strengthen the I/DD direct support workforce which serves them.

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Number of people served through CILAs	2	n/a	n/a
Total dollars appropriated for CILA Program	50,200	350,100	406,000
Updates from property manager	20	n/a	n/a
Updates from residential service provider	4	n/a	n/a
Non-residential service and supports (related to MI, SUD, or I/DD) available to people living in the CILAs	2	n/a	n/a
Number of people receiving a support through contracts with agencies from this fund	n/a	85	120

Developmental Disabilities Board Special Revenue Fund (2108-050)

The Champaign County Board for Care and Treatment of Persons with a Developmental Disability, referred to as the Champaign County Developmental Disabilities Board (CCDDDB), consists of five volunteer Board members who are selected by the Champaign County Executive and Board. It was established under the Illinois County Care for Persons with Developmental Disabilities Act (IL Compiled Statutes, Chapter 55, Sections 105/0.01 to 105/13 inclusive) by a referendum approved by Champaign County voters in 2004. Through passage of the referendum, a property tax levy supports fulfillment of the Board's mission in accordance with the Act. On January 1, 2019, the Act was revised as the Community Care for Persons with Developmental Disabilities Act, 50 ILCS 835 (0.05–14).

MISSION STATEMENT

The mission of the Champaign County Board for Care and Treatment of Persons with a Developmental Disability (CCDDDB) is the advancement of a local system of programs and services for the treatment of people with intellectual/developmental disabilities, in accordance with the assessed priorities of the citizens of Champaign County.

Revenue raised through the levy is distributed, using a competitive application process, to community-based organizations serving Champaign County residents who have intellectual/developmental disabilities (I/DD). Because most organizations' fiscal years align with the state fiscal year, July 1 through June 30, and because many rely on state funding, the CCDDDB and other local funders use this as the contract period (or "Program Year"), allowing for clear, uniform financial reporting and increased accountability. These CCDDDB funds are allocated as Contributions and Grants expenditures, near 92% of the total budget.

Some activities contributing to the local system are undertaken outside of the agency services which are budgeted as Contributions & Grants. Other strategies by which the CCDDDB promotes a local system include: information and referral through the call service 211; Cultural and Linguistic Competency technical assistance and training; monthly presentations and learning opportunities for service providers and interested parties; anti-stigma awareness through social media, website, and events; projects with UIUC student groups and instructors; promotion of the work of artists and entrepreneurs with disabilities; collaborative community needs assessment to understand the priorities of Champaign County citizens; and a large annual disAbility Resource Expo event with searchable, comprehensive online resource guide. Per an Intergovernmental Agreement between the CCDDDB and the Champaign County Mental Health Board (CCMHB), these activities are co-funded and paid as a share of the CCMHB's administrative costs, through Professional Services. The two boards also co-fund and share authority over the I/DD Special Initiatives fund (formerly the "CILA Facilities" fund) to offer a range of supports for people with complex support needs.

Please see <http://ccmhddbrds.org> for information on these supports, agency programs currently funded by the CCDDDB, funding guidelines and financial accountability policy, Three Year Plan, allocation priorities and timelines, and annual reports of the funded agencies' aggregate performance outcomes.

BUDGET HIGHLIGHTS

Recommended Practices, Core Services, and Innovative Supports. The local "Employment First" collaboration is an innovation preparing providers, families, and local businesses for community employment of people with I/DD. Its most well-known product is the "Leaders in Employing All People" (LEAP) certification and training. The CCDDDB also funds: customized employment and other employment supports; self-advocacy groups; core services, including non-work and residential options; and service coordination, planning, and linkage. Per the intergovernmental agreement with the CCMHB, comprehensive care for young children and their families is prioritized and funded, including the use of evidence-based and recommended practices. Decreasing provider capacity and workforce shortages present challenges across the country, state, and county; CCDDDB contracts help stabilize supports for residents and their families.

Responding to Community Input. Feedback from community members, including people with I/DD and their loved ones, informs the Board's strategic plan and funding priorities, with common themes: the desire for a full community life; stigma as a barrier; and difficulty accessing services, including limited transportation, state/federal funding limitations, and low awareness of services. For the agency contract year July 1, 2023 to June 30, 2024, the CCDDDB supports: independent living and community employment programs; transformation of traditional workshop to greater community integration; assisting young adults with I/DD in the transition from high school; conflict free case management and service planning for people who qualify for but do not yet receive state funding; case management and clinical supports for people with DD and behavioral health needs; transportation services; and two workforce retention initiatives. Feedback from providers and board members is used to revise the annual funding priorities and requirements and to develop enhancements of the online application and reporting system used by applicants and funded organizations. For PY2024, priority categories are: Self-Advocacy; Linkage and Coordination; Home Life; Personal Life; Work Life; Community Life;

Strengthening the I/DD Workforce; and Young Children and their Families. The Three Year Plan for Fiscal Years 2022 through 2024, with objectives specific to 2023, will inform future allocation priorities and Board/staff practices.

Workshops and Presentations. CCDDDB staff coordinate a monthly learning opportunity especially for case managers working with people who have I/DD. Topics are determined by the group’s interest and Board priorities. Workshops also offer continuing education units and serve as networking opportunities. The target audience has expanded to include other service providers, family members, stakeholders, and agency financial staff, and topics are broadened to address various interests and pressing needs. These continue as virtual meetings, with in-person when appropriate and affordable.

Cultural and Linguistic Competence. A coordinator with CLC certifications in behavioral health and I/DD consults with providers to improve access and engagement of underinvested communities. This supports agencies’ quality improvement efforts and compliance with State requirements, using the National Standards for Culturally and Linguistically Appropriate Services in Health and Healthcare.

Reporting of Service-Level Data. Programs report service-level data through a HIPAA compliant online system introduced in 2017. CCDDDB staff are able to examine and report on utilization across programs as well as per person served.

I/DD Special Initiatives, formerly Community Integrated Living Arrangement (CILA) Expansion. This collaboration with the CCMHB was established to purchase and operate small group homes for people who unable to secure these services in their home county. During 2019, the CCMHB paid off the mortgages, and the Boards revised their intergovernmental agreement to prepare for several possibilities. Due to critical direct staff shortages, the homes were vacated and sold in 2021 and 2022. During 2023, the CCDDDB will contribute its final \$50,000 transfer, and the focus of the project will shift from housing to supports.

Challenging the Stigma Associated with Intellectual/Developmental Disabilities. Stigma is a barrier to services, funding, wellness, and full community participation of those who have I/DD as well as of their loved ones. The CCDDDB supports community anti-stigma efforts, including art shows, social media campaigns, traditional print and online resource guides, community awareness events, trainings, and a large disAbility Resource Expo. Board staff work with UIUC student groups and local organizations to plan and support events to challenge stigma and promote inclusion.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	4,511,249	4,857,487	4,875,607	5,179,568
400103	Property Taxes - Back Tax	7,246	2,000	2,500	2,415
400104	Payment In Lieu Of Taxes	1,210	4,000	4,000	4,000
400106	Mobile Home Tax	3,039	0	3,000	3,000
Property Taxes Total		4,522,744	4,863,487	4,885,107	5,188,983
Misc Revenue					
400801	Investment Interest	35,285	2,000	42,000	44,834
400902	Other Miscellaneous Revenue	0	5,000	5,000	5,000
Misc Revenue Total		35,285	7,000	47,000	49,834
Interfund Revenue					
600101	Transfers In	6,908	4,000	4,000	7,000
Interfund Revenue Total		6,908	4,000	4,000	7,000
Revenues Total		4,564,938	4,874,487	4,936,107	5,245,817

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Expenditures					
Services					
502001	Professional Services	358,450	407,118	400,501	425,371
502007	Insurance (Non-Payroll)	0	0	0	4,333
502025	Contributions & Grants	3,777,207	4,417,369	4,441,883	4,816,113
Services Total		4,135,657	4,824,487	4,842,384	5,245,817
Interfund Expense					
700101	Transfers Out	50,000	50,000	50,000	0
Interfund Expense Total		50,000	50,000	50,000	0
Expenditures Total		4,185,657	4,874,487	4,892,384	5,245,817

Fund Balance

2022 Actual	2023 Projected	2024 Budget
3,123,528	3,167,251	3,167,251

Fund Balance Goal: The CCDDB's goal is to maintain a fund balance adequate to meet contractual and administrative obligations, including for agency services and supports, for six months. The majority of expenditures are payments to contracts with terms July 1 to June 30, and because the fund is lowest just before the first property tax disbursement of the year in June-July, payment schedules are adjusted to use as much of the fund as possible for these contracts. In recent years, the fund balance at this lowest point of the year has been between two and three months' operating expenses.

Expense Per Capita (in actual dollars)

2022 Actual	2023 Projected	2024 Budget
\$22.56	\$23.68	\$25.48

ALIGNMENT to STRATEGIC PLAN

County Board Goal 1 – operate a high performing, open, and transparent County government.

With statutory responsibility to plan and evaluate systems of services and supports, CCDDB members and staff maintain involvement in state and national trade associations and advisory committees to maximize advocacy impact and contact with state and federal leadership.

Funding decisions are made in open, properly noticed meetings. Requests for funding are reviewed in open meetings prior to these decisions. Public participation is welcomed at meetings and study sessions. Members of the public may also offer input via Board staff by email.

Strategic plans and funding allocation priorities are reviewed and approved annually during open meetings, with opportunities for public and stakeholder input, and finalized before public Notification of Funding Availability is made, 21 days prior to the application period. A timeline for these and related activities is included in board packets, online, and upon request.

An online application and reporting system is maintained and updated to support these functions, at <http://cmhddbrds.org>. Members of the public, agency representatives, stakeholders, and CCDDB members and staff contribute to revisions of materials and online system.

At <http://cmhddbrds.org> are links to information about funded programs and other activities, along with downloadable documents of interest to agencies and the public.

During open meetings, Board members engage in review of requests for funding and in deliberations about final allocation decisions and any related policies and procedures.

Board members may use the online system to view: agency applications for funding; agency reports of service activity, financial activity, CLC progress, and annual performance outcomes; aggregate and sortable data; announcements; and downloadable documents. Service reports are made public, posted online or in board meeting materials, summarized, and available upon request.

All funded agencies use CCDDDB approved expenditure and revenue categories and accrual accounting. All are required to submit an annual audit, financial review, or compilation report, depending on total agency revenue level, prepared by an independent CPA firm. CCDDDB staff and consultant review these for alignment with standards and determination of agencies' financial standing.

Board meeting schedules, agendas, minutes, and recordings are posted for the public on Champaign County government's website.

Educational and collaborative opportunities advance the local system of services and supports.

Board staff have access to equipment facilitating office and remote work. The transition to Office 365 and cloud-based storage was completed in early 2022.

County Board Goal 2 – maintain high quality public facilities and roads and a safe rural transportation system.

For fullest inclusion of people with I/DD, two small CILA group homes were maintained at a high standard from 2015 through 2020. Due to critical direct support staff shortages, the homes were vacated and sold in 2021 and 2022. This County Board Goal is no longer addressed directly, but rather through those portions of agency contracts covering costs related to service provider facilities.

County Board Goal 3 –promote a safe, healthy, just community.

CCDDDB staff participate with leadership of regional health and behavioral healthcare providers and funders which have similar needs assessment and strategic health plan mandates or practices, around the shared goal of making this the healthiest community in the State.

A 211 call service is co-funded with the United Way of Champaign County. An accessible, comprehensive, searchable resource directory is maintained at <http://disabilityresourceexpo.org>. Organizations share updated resource information on behalf of the people they serve.

CCDDDB staff organize learning and networking opportunities for providers of I/DD services, collaborating with the UIUC School of Social Work to offer Continuing Education Units at no cost to participants.

Case management services improve coordination and access to benefits, services, and supports. A variety of services and supports are funded and monitored which increase the self-reliance, well-being, and community inclusion of people with intellectual/developmental disabilities.

With other units of government, educators, providers, stakeholders, and advocacy organizations, the CCDDDB collaborates on the planning of wellness and independent living programming for people with disabilities, innovative and recommended practices, and anti-stigma

initiatives, e.g., <http://champaigncountyAIR.com> and <http://disabilityresourceexpo.org>. The disAbility Resource Expo supports improving the health, inclusion, and quality of life of people with disabilities.

County Board Goal 4 – support planned growth to balance economic growth with natural resource preservation.

In accordance with the establishing Act, the CCDDDB advocates at the state and national levels for and with people who use or seek I/DD services. Staff participate in trade association activities and committees, often advocating for other sources of revenue for services and for policy changes to improve the impact and cost.

The CCDDDB seeks to understand the impact of changes to state and federal programs, in order to make effective and ethical investments of local funds. Independently and through collaboration, the CCDDDB pursues sustainable, efficient supports with other funders and community partners.

The majority of this fund is allocated to community-based organizations to provide services, fostering a professional workforce which contributes to the economy and character of the County. In addition, effective programs allow people with I/DD and their families to thrive and contribute to the community's economy and culture.

County Board Goal 5 – Maintain safe and accurate county records and perform county administrative, governance, election, and taxing functions for county residents.

In accordance with the Community Care for Persons with Disabilities Act, the CCDDDB allocates funding as established through the original referendum.

Online records are maintained at the County government website and <http://ccmhdbrds.org>. Paper and electronic files are also maintained and stored as required by the Local Records Act.

DESCRIPTION

The CCDDDB was established by referendum and operates under the requirements of the Community Care for Persons with Disabilities Act (50 ILCS 835). All funds shall be allocated within the intent of the controlling act as codified in the laws of the State of Illinois. The CCDDDB is responsible for planning, coordinating, monitoring, evaluating, and funding a comprehensive community-based system of intellectual/developmental disabilities programs and services.

Annually, applications for funding are assessed using CCDDDB established decision support criteria and are subject to the availability of funds. The nature and scope of applications vary significantly and may include treatment, early intervention, long term supports, service coordination and advocacy, and family support. Providers demonstrate financial and programmatic accountability, report on the impact of their services, and implement cultural and linguistic competence plans, as a condition of contracting with the CCDDDB. Providers and Board staff

meet monthly for updates and coordination. Collaboration with other government, funding organizations, peer networks, community-based providers, and parent/youth groups are also within the purview of the CCDDDB and enhance evaluation and planning.

OBJECTIVES

Continue and expand virtual and technological options for engaging the community and people with intellectual/developmental disabilities, to align with relevant public health guidance and state and federal mandates and policies.

To identify best practices and overcome barriers experienced by persons with I/DD, continue involvement with state and national advocacy organizations and trade association I/DD committees, for meetings, webinars, and learning communities. In addition to increasing people's engagement with their community through integrated housing and employment, integrated non-work activities connect people to resources, friends, and family. Innovations in support of people's aspirations and preferences are of value.

Participate in collaborative efforts to identify local resources and needs. Through trade association committees and opportunities, advocate for Champaign County residents who have I/DD.

For planning and evaluation, use PUNS and other data on the service needs and outcomes of Champaign County residents with I/DD. Several programs report service-level data, allowing for analysis of service utilization and gaps. From those agencies accredited by the Council on Quality and Leadership, Performance Outcome Measure interviews may also inform the CCDDDB's planning.

Strategize with service providers and stakeholders to address the workforce shortage and remove barriers to expanding service provider capacity and upholding client choice.

With service providers, advocates, and stakeholders, plan for best supports for people with challenging behavioral issues and complex service needs. This effort may involve other Champaign County government, law enforcement, and healthcare providers, as well as non-traditional supports, in order to divert people with disabilities from unnecessary incarceration, hospitalization, and institutionalization.

Based on approved priorities and decision support criteria, issue contracts for services and supports for people who have intellectual/developmental disabilities.

Monitor program and financial accountability for all contracts with community-based organizations.

Through monitoring and collaboration, assist with improving services and access to services.

Based on the findings of the regional collaborative health plan (IPLAN) and community health needs assessment, implement FY2024 objectives for the CCDDDB Three Year Plan for FY2022-2024.

Define and refine outcomes, using input from stakeholders and people who use or seek services.

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Number of contracts awarded and executed for services or supports for people with I/DD	15	15	15
Number of persons served who have I/DD (services for young children were co-funded by CCDDDB and CCMHB in PY21 but fully funded by the CCMHB in PY22 and PY23, lowering the total counts attributable to CCDDDB funding.)	920	920	950
Number of state or federal advocacy activities or reports completed by Board members and Staff	15	12	12
Number of desk reviews conducted (number of reports submitted) per agency contract	20 (28)	21 (28)	21 (28)
Number of agency contract compliance reviews by CCDDDB Staff, per contract	1	0.5	1
Number of improvements to the tracking or reporting of program performance, utilization, cultural and linguistic competence plans, or financial activities (i.e., an enhancement or revision implemented during the fiscal year)	4	2	2
Number of funded (not funded) agencies represented in collaborative meetings with board staff	6 (3)	7 (3)	7 (3)
Number of funded agency programs participating as target programs in the Evaluation/Outcomes project (new FY20)	1	2	2
Percentage of reports received in compliance with contract	90%	90%	95%

Courthouse Construction Fund Debt Management & Capital Projects (3303-010)

This Fund was created in FY1999 as the capital projects fund for the construction and remodeling of the Champaign County Courthouse and Courthouse Addition.

BUDGET HIGHLIGHTS

The balance of the fund is appropriated in FY2024 for Courthouse related projects.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Misc Revenue					
400801	Investment Interest	382	50	336	150
Misc Revenue Total		382	50	336	150
Revenues Total		382	50	336	150
Expenditures					
Services					
502012	Repair & Maint	0	17,133	0	17,751
Services Total		0	17,133	0	17,751
Expenditures Total		0	17,133	0	17,751

Fund Balance

2022 Actual	2023 Projected	2024 Budget
17,625	17,601	0

The fund balance reflects funds that remain available for the purpose of Courthouse projects. The anticipated change in fund balance at the end of FY2024 is attributed to spending funds on appropriate Courthouse related projects.

Courthouse Museum Fund Special Revenue Fund (2629-010)

This budget is to fund a historical museum, with a focus on Lincoln, in the Champaign County Courthouse.

BUDGET HIGHLIGHTS

The only revenue for this fund is from interest earnings. Decisions regarding projects to be funded out of the Courthouse Museum Fund are made by the Lincoln Legacy Committee. In FY2024, \$5,000 is budgeted so funds are available to the committee for projects or improvements.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Misc Revenue					
400801	Investment Interest	126	30	170	100
Misc Revenue Total		126	30	170	100
Revenues Total		126	30	170	100
Expenditures					
Services					
502012	Repair & Maint	0	5,000	0	5,000
Services Total		0	5,000	0	5,000
Expenditures Total		0	5,000	0	5,000

Fund Balance

2022 Actual	2023 Projected	2024 Budget
9,019	9,189	4,289

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 Lincoln Legacy Committee. The fund balance will remain stable if there are no actual expenditures made in FY2023.

This fund was established with gifts from private citizens to establish and maintain a museum area in the 100-year old Champaign County Courthouse. The intended focus of the exhibits will center on Abraham Lincoln. The Fund is kept active to enable receipt of gifts and donations for the benefit of the Courthouse Museum.

Public Safety Sales Tax Fund Summary Special Revenue Fund (2106)

The voters of Champaign County approved, by referendum, the establishment of the quarter-cent Special County Retailers' Occupation Tax for Public Safety, Public Facilities, or Transportation (Public Safety Sales Tax), pursuant to 55 ILCS 5/5-1006.5 on November 3, 1998.

BUDGET HIGHLIGHTS

The Public Safety Sales Tax is not assessed on the sale of any vehicles licensed through the State of Illinois. The state continues to impose a 1.5% collection fee on this tax revenue. As of June 2023, this fee has cost the County \$500,154 since inception. Those are funds that otherwise would have been directed to public safety services in Champaign County.

The following summarizes expenditure highlights for FY2024:

Debt Service

Forty-five percent of public safety sales tax revenue is budgeted for debt service on bonds issued for the construction of the Courthouse, Juvenile Detention Center and Jail Consolidation project.

Justice Technology

Partial funding for software maintenance for the Courts Technology system (JANO), is paid from this fund. In FY2023 the County began a study of its Justice Case Management System to plan for potential replacement. Appropriation for the study is carried over to FY2024.

Delinquency Prevention

Five percent of projected FY2023 revenue is designated for delinquency prevention grant funding in FY2024.

County Board

Funding for the Re-Entry Program with Rosecrance is appropriated at \$100,000.

Funding for the salary and health insurance costs of one lieutenant dedicated to Classification System oversight and development in the Jail.

Payment of annual fees on the debt service covered by the Public Safety Sales Tax Fund.

Funding for utilities and minor maintenance costs of public safety buildings.

A transfer to the Sheriff's Corrections budget to help fund housing inmates out of County.

A transfer to the Capital Asset Replacement Fund (CARF) for the technology needs of criminal justice system offices.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Intergov Revenue	6,476,566	6,600,000	6,650,000	6,783,000
Misc Revenue	79,961	5,000	100,000	40,000
Revenues Total	6,556,527	6,605,000	6,750,000	6,823,000
Expenditures				
Debt	2,448,225	3,145,058	3,033,874	3,056,642
Interfund Expense	988,570	2,020,315	2,020,315	2,025,358
Personnel	0	0	0	121,000
Services	1,298,946	1,438,833	1,419,834	1,740,000
Expenditures Total	4,735,742	6,604,206	6,474,023	6,943,000

Fund Balance

2022 Actual	2023 Projected	2024 Budget
5,884,927	6,160,904	6,040,904

Due to bond covenants for debt financing paid from the Public Safety Sales Tax Fund, the County must have pledged a sufficient amount to pay debt service on the bonds prior to approval of the abatement resolution completed annually in February. For FY2024, debt service to be paid from the Public Safety Sales Tax fund is \$3,056,642; therefore the minimum fund balance must be equal to or greater than that amount at the end of FY2023. A portion of the remaining fund balance could be used to help fund the potential replacement of the Justice

Case Management system; however, in addition to the set-aside for debt service it is recommended the County retain a minimum of an additional \$1 million in fund balance to account for years in which sales tax growth may underperform.

Included in the fund balance is a set-aside of unspent revenue from previous fiscal years, from Public Safety Sales Tax Fund for Delinquency Prevention Grants totaling \$65,276. At the beginning of FY2023, the balance increased by \$3,828 based on the 5% allocation of FY2022 revenues. The balance will remain in the Public Safety Sales Tax Fund until it is appropriated for requested one-time expenditures for the delinquency prevention grant funded programs. Funds are committed to the ongoing development of the Juvenile Assessment Center.

Public Safety Sales Tax Fund County Board Special Revenue Fund (2106-010)

Public Safety Sales Tax revenues, which are not budgeted for debt service and interest, are receipted into this budget.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Intergov Revenue					
400201	Local Sales Tax	4,021,258	3,457,442	3,616,126	3,726,358
Intergov Revenue Total		4,021,258	3,457,442	3,616,126	3,726,358
Misc Revenue					
400801	Investment Interest	79,961	5,000	100,000	40,000
Misc Revenue Total		79,961	5,000	100,000	40,000
Revenues Total		4,101,219	3,462,442	3,716,126	3,766,358
Expenditures					
Personnel					
500203	Slep - Full-Time Employee	0	0	0	106,000
500306	Ee Hlth/Lif (Hlth Only Fy23)	0	0	0	15,000
Personnel Total		0	0	0	121,000
Services					
502011	Utilities	679,079	608,000	608,000	850,000
502012	Repair & Maint	208,946	300,000	0	0
502014	Finance Charges And Bank Fees	752	0	1,000	2,500
502025	Contributions & Grants	100,000	100,000	100,000	100,000
502037	Repair & Maint - Building	4,213	0	300,000	300,000
Services Total		992,991	1,008,000	1,009,000	1,252,500
Interfund Expense					
700101	Transfers Out	988,570	2,020,315	2,020,315	2,025,358
Interfund Expense Total		988,570	2,020,315	2,020,315	2,025,358
Debt					
505002	Interest And Fiscal Charges	0	2,500	0	0
Debt Total		0	2,500	0	0
Expenditures Total		1,981,561	3,030,815	3,029,315	3,398,858

Public Safety Sales Tax Justice Systems Technology Special Revenue Fund (2106-230)

BUDGET HIGHLIGHTS

Annual maintenance for Clericus Magnus justice system technology (JANO) is paid for out of both this budget (15%) and from the Courts Automation Fund budget (85%). In FY2023 the County initiated a study of its current Justice Management system. Sixty thousand dollars is

estimated to be spent in FY2023 with appropriation off \$120,000 carrying over in FY2024 for ongoing work related to the study. Funding for the potential replacement of the system has not been identified and is expected to be costly.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Expenditures					
Services					
502001	Professional Services	0	80,000	60,000	120,000
502012	Repair & Maint	27,205	30,833	0	0
502047	Software License & Saas	0	0	30,834	35,000
Services Total		27,205	110,833	90,834	155,000
Expenditures Total		27,205	110,833	90,834	155,000

Delinquency Prevention Grants Special Revenue Fund (2106-237)

BUDGET HIGHLIGHTS

Since January 2016, the County Board has had a Memorandum of Understanding with the Regional Planning Commission to provide services through the Youth Assessment Center with the funding provided by the Public Safety Sales Tax. A commitment of \$332,500 was calculated for FY2024 based on anticipated sales tax projections for FY2023. The balance of the set-aside at the beginning of FY2023,

unspent revenue from previous fiscal years, from Public Safety Sales Tax Fund for Delinquency Prevention Grants is \$65,276. This will remain in the fund balance until it is appropriated for requested one-time expenditures for the delinquency prevention grant funded programs. Funds are committed to the ongoing development of the Juvenile Assessment Center.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Expenditures				
Services				
502025 Contributions & Grants	278,750	320,000	320,000	332,500
Services Total	278,750	320,000	320,000	332,500
Expenditures Total	278,750	320,000	320,000	332,500

ALIGNMENT to STRATEGIC PLAN

Goal #1 – Champaign County is committed to being a high performing, open and transparent local government organization.

The operation of the Youth Assessment Center will be in cooperation with other community youth programming, maximizing the resources dedicated to the Youth Assessment Center.

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

The Delinquency Prevention Grant is used to deflect youth from the juvenile justice system and is focused on public safety through utilization of the Youth Assessment Center.

DESCRIPTION

The Youth Assessment Center is achieved through the cooperation of multiple agencies to provide a place where troubled teens that have been arrested or are experiencing other school or family difficulties are provided the chance to seek help from community services, avoid blemishes on their criminal records and learn from past mistakes.

OBJECTIVES

Stabilize the operation of the Youth Assessment Center to assure its availability as an ongoing resource in Champaign County

Ensure that the Youth Assessment Center Advisory Committee monitors the performance of the Youth Assessment Center and reports back to the County Board.

Ensure fiscal accountability for the Youth Assessment Center

Performance Indicators

Indicator	2022 Actual	2023 Projected	2024 Budget
Number of Juveniles provided services through the Youth Assessment Center (YAC)	*108	200	300
Number of Youth Assessment Center Advisory Team	4	4	4

*Low, due to staffing vacancies

Debt Management (2106-013)

The sales tax revenue required to be set aside for repayment of Public Safety Sales Tax bonds is deposited in this budget. The corresponding annual bond payments are budgeted as expenditure in this budget.

In 2014, the County approved the advance refunding of \$9,795,000 - of the 2005B bonds due in 2023-2028 to achieve savings from lower interest rates.

In 2016, the County refunded the 2007A General Obligation – Public Safety Sales Tax Alternate Revenue Source Bonds originally sold for \$5,955,000 for the exterior renovation of the original Courthouse and the restoration of the Courthouse Clock and Bell Tower. The series 2016 refunded bonds, \$3,775,000, are due in fiscal years 2017-2026.

In 2022, the County issued \$15.4 million in General Obligation – Public Safety Sales Tax Alternate Revenue Source bonds (2022A Bonds) for the purpose of consolidating the County's jail facilities by constructing and equipping an addition attached to the existing satellite jail.

BUDGET HIGHLIGHTS

The Budget reflects one annual principal payment and two semi-annual interest payments on the bonds that have been issued for the aforementioned projects. The 1999 Issue, bonds for constructing the Juvenile Detention Center and the addition and remodel of the Champaign County Courthouse, matured at the end of FY2022; however, principal payments on the 2014 Issue ensued resulting in minimal debt service relief. The County issued debt at the end of FY2022 for the purpose of consolidating its downtown and satellite jail facilities.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Intergov Revenue				
400201 Local Sales Tax	2,455,308	3,142,558	3,033,874	3,056,642
Intergov Revenue Total	2,455,308	3,142,558	3,033,874	3,056,642
Revenues Total	2,455,308	3,142,558	3,033,874	3,056,642
Expenditures				
Debt				
505001 Principal Retirement	1,805,000	1,720,000	1,720,000	1,840,000
505002 Interest And Fiscal Charges	643,225	1,422,558	1,313,874	1,216,642
Debt Total	2,448,225	3,142,558	3,033,874	3,056,642
Expenditures Total	2,448,225	3,142,558	3,033,874	3,056,642

Bond Issue 2016 - Refunding 2007A Courthouse Ext. Renovation & Clock Tower Restoration

Fiscal Year	Maturity	Principal	Interest	Total P&I	Interest Rate
FY2024	1/1/2025	\$395,000	\$22,142	\$417,142	1.84%
FY2025	1/1/2026	\$400,000	\$14,884	\$414,884	1.84%
FY2026	1/1/2027	\$410,000	\$7,534	\$417,534	1.84%
	Total	\$1,205,000	\$44,559	\$1,249,559	

Bond Issue 2014 - Refunding 2005B Courthouse & JDC Facility Bonds

Fiscal Year	Maturity	Principal	Interest	Total P&I	Interest Rate	Original Maturity	Yield to
FY2024	1/1/2025	\$1.445m	\$423,250	\$1,868,250	5%	2.51%	
FY2025	1/1/2026	\$1.565m	\$351,000	\$1,916,000	5%	2.60%	
FY2026	1/1/2027	\$1.69m	\$272,750	\$1,962,750	5%	2.72%	
FY2027	1/1/2028	\$1.818m	\$188,250	\$2,003,250	5%	2.84%	
FY2028	1/1/2029	\$1.95m	\$97,500	\$2,047,500	5%	2.90%	
	Total	\$8,465,000	\$1,332,750	\$9,797,750			

Bond Issue 2022A - Jail Consolidation

Fiscal Year	Maturity	Principal	Interest	Total P&I	Interest Rate	Original Maturity	Yield to
FY2024			\$771,250	\$771,250			
FY2025			\$771,250	\$771,250			
FY2026			\$771,250	\$771,250			
FY2027	1/1/2028		\$771,250	\$771,250			
FY2028	1/1/2029		\$771,250	\$771,250			
FY2029	1/1/2030	\$1.88m	\$771,250	\$2,651,250	5%		
FY2030	1/1/2031	\$1.97m	\$677,250	\$2,647,250	5%		
FY2031	1/1/2032	\$2.07m	\$578,750	\$2,648,750	5%		
FY2032	1/1/2033	\$2.175m	\$475,250	\$2,650,250	5%	3.26%	
FY2033	1/1/2034	\$2.285m	\$366,500	\$2,651,500	5%	3.511%	
FY2034	1/1/2035	\$2.4m	\$252,250	\$2,652,250	5%	3.701%	
FY2035	1/1/2036	\$2.52m	\$132,250	\$2,652,250	5%	3.865%	
FY2036	1/1/2037	\$125,000	\$6,250	\$131,250	5%	3.988%	
	Total	\$15,425,000	\$7,116,000	\$22,541,000			

Capital Asset Replacement Fund Summary Special Revenue Fund (3105)

Pursuant to statutory authority documented in 55 ILCS 5/6-1002.5, the Champaign County Board adopted Resolution No. 4555 on May 21, 2002, establishing the Capital Asset Replacement Fund as the fund to receive revenues and appropriate expenditures for the implementation of a long term capital planning for technology, software, vehicles, furnishings and office equipment for the County's General Corporate Fund departments. Beginning in FY2006, the Champaign County Board added funding for capital improvements for some facilities needs to the Capital Asset Replacement Fund. Sources of revenue for this fund include, but are not limited to: General Corporate Fund, the Public Safety Sales Tax Fund, the Court Services Probation Service Fees Fund, and grant funds.

BUDGET HIGHLIGHTS

The largest appropriations within this fund are for software and facilities. The County IT Plan is linked here: [Champaign County IT Plan](#). Scheduled in FY2022 per the IT plan; however not yet funded is the potential replacement of the Justice Case Management System estimated to cost up to \$15 million. The County initiated a study of the current system to consider its possible replacement in 2023. The Facilities CARF budget is under the direction of the Facilities Committee. The Capital Facilities Plan is linked here: [Champaign County Facilities Plan](#).

The FY2024 budget is prepared with both current funding and reserve funding for items scheduled to be replaced in future fiscal years. The CARF budget is initially prepared with full funding for items scheduled for replacement in the budget fiscal year, and reserve funding for items scheduled for replacement in future fiscal years. Due to the lack of available revenue, in many years the budget has been revised to include current funding only. Because most items are on a 5 to 7-year replacement cycle, using reserve funding without restoring it will diminish the fund balance. When the County is unable to reserve funding for future fiscal years, there is an increased reliance on the transfers from the General and Public Safety Sales Tax funds to pay for CARF expenditures. Because departments are cognizant of the County's fiscal challenges, some items scheduled for replacement are deferred beyond their scheduled replacement. This deferral helps preserve the fund balance to some extent. The following table reflects an estimate of CARF appropriations required for the next five fiscal years. Replacement of the Justice Case Management System is not included in these numbers. The estimates will be influenced if items scheduled for replacement are deferred until future fiscal years.

Future Fiscal Year Projected CARF Appropriation (including Facilities)

2025	2026	2027	2028	2029
\$3,593,488	\$3,305,433	\$3,286,102	\$3,681,103	\$3,308,724

FY2024 Funding

The Facilities CARF budget includes the County Plaza and Jail Consolidation construction projects. Bond proceeds received in FY2022, will be expended in fiscal years 2023 and 2024. The ARPA contribution to the Jail Consolidation project is \$6.4. Within the budget there is a \$1.5 million appropriation for potential cost overruns.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Interfund Revenue	8,004,783	11,023,735	4,223,725	10,137,384
Misc Revenue	37,833,934	30,000	1,280,996	30,000
Revenues Total	45,838,717	11,053,735	5,504,721	10,167,384
Expenditures				
Capital	2,550,683	48,320,260	25,905,862	25,766,877
Commodities	380,615	320,635	118,909	215,933
Services	4,794,347	2,771,743	1,538,393	2,218,072
Expenditures Total	7,725,645	51,412,638	27,563,164	28,200,882

Fund Balance

	2022 Actual	2023 Projected	2024 Budget
	44,099,042	22,040,599	4,007,101

The fund balance goal will fluctuate based on the reserve required for full funding for items scheduled for replacement in future fiscal years. The significant fund balances in 2022 and 2023 reflect the receipt of bond proceeds being spent down for the County's two major capital facilities projects. The decrease in the balance in FY2024 is due to appropriating reserves from prior fiscal years for items scheduled to be replaced in the current fiscal year, and expending bond proceeds for planned construction projects.

County Board Special Revenue Fund (3105-010)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Misc Revenue					
400801	Investment Interest	66,431	30,000	350,000	30,000
Misc Revenue Total		66,431	30,000	350,000	30,000
Interfund Revenue					
600101	Transfers In	3,750,000	200,000	200,000	0
Interfund Revenue Total		3,750,000	200,000	200,000	0
Revenues Total		3,816,431	230,000	550,000	30,000
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	0	2,000	0	5,196
Commodities Total		0	2,000	0	5,196
Services					
502040	Architecture / Engineering Ser	3,183,058	1,308,000	454,175	853,825
Services Total		3,183,058	1,308,000	454,175	853,825
Expenditures Total		3,183,058	1,310,000	454,175	859,021

Administrative Services Special Revenue Fund (3105-016)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	5,486	35,384	35,384	44,924
Interfund Revenue Total		5,486	35,384	35,384	44,924
Revenues Total		5,486	35,384	35,384	44,924
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	4,518	10,057	0	19,957
Commodities Total		4,518	10,057	0	19,957
Services					
502012	Repair & Maint	0	5,000	0	0
502047	Software License & Saas	2,999	30,000	4,999	65,000
Services Total		2,999	35,000	4,999	65,000
Capital					
800401	Equipment	0	19,909	0	15,442
Capital Total		0	19,909	0	15,442
Expenditures Total		7,517	64,966	4,999	100,399

Auditor Special Revenue Fund (3105-020)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	3,665	1,257	1,257	2,160
Interfund Revenue Total		3,665	1,257	1,257	2,160
Revenues Total		3,665	1,257	1,257	2,160
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	0	4,950	4,720	0
Commodities Total		0	4,950	4,720	0
Expenditures Total		0	4,950	4,720	0

Board of Review Special Revenue Fund (3105-021)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	975	0	0	2,025
Interfund Revenue Total		975	0	0	2,025
Revenues Total		975	0	0	2,025

County Clerk Special Revenue Fund (3105-022)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	6,250	0	0	12,500
Interfund Revenue Total		6,250	0	0	12,500
Revenues Total		6,250	0	0	12,500

Supervisor of Assessments Special Revenue Fund (3105-025)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	10,593	8,975	8,975	27,048
Interfund Revenue Total		10,593	8,975	8,975	27,048
Revenues Total		10,593	8,975	8,975	27,048
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	2,340	7,869	5,971	2,000
Commodities Total		2,340	7,869	5,971	2,000
Services					
502002	Outside Services	1,618	2,000	0	0
502012	Repair & Maint	3,707	4,000	0	0
502047	Software License & Saas	0	0	5,852	22,555
Services Total		5,325	6,000	5,852	22,555
Expenditures Total		7,665	13,869	11,823	24,555

Treasurer Special Revenue Fund (3105-026)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	11,710	0	0	0
Interfund Revenue Total		11,710	0	0	0
Revenues Total		11,710	0	0	0
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	0	11,900	8,908	2,992
Commodities Total		0	11,900	8,908	2,992
Expenditures Total		0	11,900	8,908	2,992

IT Department Special Revenue Fund (3105-028)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	1,237,853	726,067	726,067	734,418
Interfund Revenue Total		1,237,853	726,067	726,067	734,418
Revenues Total		1,237,853	726,067	726,067	734,418
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	19,334	19,210	19,210	5,460
Commodities Total		19,334	19,210	19,210	5,460
Services					
502002	Outside Services	464,844	400,000	75,900	220,804
502012	Repair & Maint	29,797	20,000	0	0
502047	Software License & Saas	73,423	431,469	808,776	708,698
Services Total		568,064	851,469	884,676	929,502
Capital					
800401	Equipment	0	880,000	442,853	262,364
Capital Total		0	880,000	442,853	262,364
Expenditures Total		587,398	1,750,679	1,346,739	1,197,326

Public Defender Special Revenue Fund (3105-036)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	11,883	0	0	45,993
Interfund Revenue Total		11,883	0	0	45,993
Revenues Total		11,883	0	0	45,993
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	6,105	7,450	6,255	2,400
Commodities Total		6,105	7,450	6,255	2,400
Services					
502047	Software License & Saas	0	0	0	1,035
Services Total		0	0	0	1,035
Capital					
800401	Equipment	0	0	0	30,000
Capital Total		0	0	0	30,000
Expenditures Total		6,105	7,450	6,255	33,435

Sheriff Special Revenue Fund (3105-040)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	143,346	48,367	48,367	254,738
Interfund Revenue Total		143,346	48,367	48,367	254,738
Revenues Total		143,346	48,367	48,367	254,738
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	196,035	28,965	5,948	16,010
501018	Vehicle Equip Less Than \$5000	0	0	0	12,150
Commodities Total		196,035	28,965	5,948	28,160
Services					
502002	Outside Services	34,080	0	0	0
502047	Software License & Saas	0	34,080	34,080	36,000
Services Total		34,080	34,080	34,080	36,000
Expenditures Total		230,115	63,045	40,028	64,160

Sheriff Corrections Special Revenue Fund (3105-140)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	274,761	250,579	250,579	205,582
Interfund Revenue Total		274,761	250,579	250,579	205,582
Revenues Total		274,761	250,579	250,579	205,582
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	69,430	32,422	969	23,468
Commodities Total		69,430	32,422	969	23,468
Services					
502002	Outside Services	166,429	0	0	0
502047	Software License & Saas	0	150,114	114,179	138,361
Services Total		166,429	150,114	114,179	138,361
Capital					
800401	Equipment	0	214,335	0	296,634
Capital Total		0	214,335	0	296,634
Expenditures Total		235,859	396,871	115,148	458,463

State's Attorney Special Revenue Fund (3105-041)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	44,848	81,422	81,422	25,970
Interfund Revenue Total		44,848	81,422	81,422	25,970
Revenues Total		44,848	81,422	81,422	25,970
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	31,530	4,850	0	7,750
Commodities Total		31,530	4,850	0	7,750
Services					
502035	Repair & Maint - Equip/Auto	345	0	0	0
Services Total		345	0	0	0
Expenditures Total		31,875	4,850	0	7,750

Coroner Special Revenue Fund (3105-042)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	17,641	14,206	0	14,210
501019	Operational Supplies	4,389	0	0	0
Commodities Total		22,030	14,206	0	14,210
Expenditures Total		22,030	14,206	0	14,210

Emergency Management Agency Special Revenue Fund (3105-043)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	36,600	15,692	15,692	2,840
Interfund Revenue Total		36,600	15,692	15,692	2,840
Revenues Total		36,600	15,692	15,692	2,840
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	0	4,225	1,180	49,200
Commodities Total		0	4,225	1,180	49,200
Capital					
800301	Land Improvements	0	0	0	71,000
800401	Equipment	0	116,200	0	0
Capital Total		0	116,200	0	71,000
Expenditures Total		0	120,425	1,180	120,200

Juvenile Detention Center Special Revenue Fund (3105-051)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	70,092	14,767	14,767	72,010
Interfund Revenue Total		70,092	14,767	14,767	72,010
Revenues Total		70,092	14,767	14,767	72,010
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	1,073	12,656	15,452	13,615
Commodities Total		1,073	12,656	15,452	13,615
Services					
502012	Repair & Maint	6,309	7,000	0	0
502046	Equip Lease/Equip Rent	0	0	3,995	7,001
502047	Software License & Saas	0	0	0	8,500
Services Total		6,309	7,000	3,995	15,501
Capital					
800401	Equipment	0	63,750	6,053	54,500
Capital Total		0	63,750	6,053	54,500
Expenditures Total		7,382	83,406	25,500	83,616

Court Services Special Revenue Fund (3105-052)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	30,616	39,523	39,523	3,572
Interfund Revenue Total		30,616	39,523	39,523	3,572
Revenues Total		30,616	39,523	39,523	3,572
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	6,595	82,825	43,720	14,575
Commodities Total		6,595	82,825	43,720	14,575
Capital					
800401	Equipment	0	7,601	0	0
Capital Total		0	7,601	0	0
Expenditures Total		6,595	90,426	43,720	14,575

Planning & Zoning Special Revenue Fund (3105-077)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	28,323	6,455	6,455	28,784
Interfund Revenue Total		28,323	6,455	6,455	28,784
Revenues Total		28,323	6,455	6,455	28,784
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	2,400	3,900	1,938	1,350
Commodities Total		2,400	3,900	1,938	1,350
Services					
502012	Repair & Maint	0	0	0	1,293
502047	Software License & Saas	0	30,080	0	55,000
Services Total		0	30,080	0	56,293
Expenditures Total		2,400	33,980	1,938	57,643

Public Properties Special Revenue Fund (3105-071)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Interfund Revenue					
600101	Transfers In	187,782	135,247	135,247	141,463
Interfund Revenue Total		187,782	135,247	135,247	141,463
Revenues Total		187,782	135,247	135,247	141,463
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	0	73,150	4,638	25,600
Commodities Total		0	73,150	4,638	25,600
Capital					
800401	Equipment	38,107	102,150	69,393	299,678
Capital Total		38,107	102,150	69,393	299,678
Expenditures Total		38,107	175,300	74,031	325,278

Facilities Special Revenue Fund (3105-059)

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Misc Revenue					
400801	Investment Interest	2,490	0	800,000	0
400902	Other Miscellaneous Revenue	9,182	0	130,996	0
600102	Proceeds - Bond Obligations	37,755,831	0	0	0
Misc Revenue Total		37,767,503	0	930,996	0
Interfund Revenue					
600101	Transfers In	2,150,000	9,460,000	2,659,990	8,533,357
Interfund Revenue Total		2,150,000	9,460,000	2,659,990	8,533,357
Revenues Total		39,917,503	9,460,000	3,590,986	8,533,357
Expenditures					
Commodities					
501017	Equipment Less Than \$5000	19,225	0	0	0
Commodities Total		19,225	0	0	0
Services					
502001	Professional Services	1,200	0	0	0
502012	Repair & Maint	302,360	150,000	0	0
502014	Finance Charges And Bank Fees	433,207	0	0	0
502037	Repair & Maint - Building	12,125	0	6,335	0
502040	Architecture / Engineering Ser	78,846	200,000	30,102	100,000
Services Total		827,738	350,000	36,437	100,000
Capital					
800401	Equipment	0	1,100,000	0	0
800501	Buildings	2,512,576	45,816,315	25,387,563	24,737,259
Capital Total		2,512,576	46,916,315	25,387,563	24,737,259
Expenditures Total		3,359,539	47,266,315	25,424,000	24,837,259

Facilities

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Misc Revenue	9,182	0	130,996	0
Interfund Revenue	2,150,000	3,110,000	2,659,990	2,050,000
Revenues Total	2,159,182	3,110,000	2,790,986	2,050,000
Expenditures				
Commodities	19,225	0	0	0
Services	394,531	350,000	36,437	100,000
Capital	2,474,929	3,611,485	1,387,563	3,695,581
Expenditures Total	2,888,684	3,961,485	1,424,000	3,795,581

Jail Consolidation Construction

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Misc Revenue	17,483,745	0	400,000	0
Interfund Revenue	0	6,350,000	0	6,483,357
Revenues Total	17,483,745	6,350,000	400,000	6,483,357
Expenditures				
Services	164,050	0	0	0
Capital	37,648	23,663,700	13,000,000	11,367,102
Expenditures Total	201,697	23,663,700	13,000,000	11,367,102

County Plaza Construction (3105)

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Misc Revenue	20,274,576	0	400,000	0
Revenues Total	20,274,576	0	400,000	0
Expenditures				
Services	269,158	0	0	0
Capital	0	19,641,130	11,000,000	9,674,576
Expenditures Total	269,158	19,641,130	11,000,000	9,674,576

Illinois Municipal Retirement Fund Special Revenue Fund (2088-073)

This fund accounts for the General County employer portion of the Illinois Municipal Retirement Fund (IMRF). Champaign County is required to allocate a portion of its Personal Property Replacement Tax revenues to its retirement obligations; therefore, the IMRF levy has been reduced by the amount of that obligation.

Regular plan effective January 1, 2024. The last actively employed elected official in the Elected County Officials (ECO) rate retired in FY2017. The County's ECO required contribution in FY2024 is \$138,347. To reduce the unfunded net pension liability for the ECO plan, which has no active employees, the County made an additional payment of \$500,000 towards the unfunded ECO liability in FY2023.

BUDGET HIGHLIGHTS

Beginning in FY2022 with implementation of the ERP, non-General Corporate fund costs were directly paid from those funds as opposed to being paid from this fund and billed. IMRF rates increase from 16.59% to 21.37% for the County's SLEP plan, and 2.64% to 2.71% for the

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	2,875,114	2,038,245	2,040,148	2,015,000
400103	Property Taxes - Back Tax	4,809	0	1,500	1,500
400104	Payment In Lieu Of Taxes	803	1,600	1,003	1,000
400106	Mobile Home Tax	1,937	0	1,940	1,940
Property Taxes Total		2,882,663	2,039,845	2,044,591	2,019,440
Intergov Revenue					
400404	State - State Replacement Tax	124,000	124,000	124,000	124,000
Intergov Revenue Total		124,000	124,000	124,000	124,000
Misc Revenue					
400801	Investment Interest	20,674	500	25,000	15,000
Misc Revenue Total		20,674	500	25,000	15,000
Interfund Revenue					
600101	Transfers In	6,556	0	6,556	6,556
Interfund Revenue Total		6,556	0	6,556	6,556
Revenues Total		3,033,893	2,164,345	2,200,147	2,164,996
Expenditures					
Personnel					
500302	Imrf - Employer Cost	1,635,802	1,169,359	1,149,359	646,385
500303	Imrf - Slep - Employer Cost	1,234,119	994,486	1,014,486	1,518,611
Personnel Total		2,869,921	2,163,845	2,163,845	2,164,996
Expenditures Total		2,869,921	2,163,845	2,163,845	2,164,996

Fund Balance

2022 Actual	2023 Projected	2024 Budget
1,439,560	1,475,862	1,475,862

The fund balance goal is at minimum 50% of annual expenditures to maintain cash flow throughout the first two quarters of the fiscal year before property tax revenue is received

Social Security Fund Special Revenue Fund (2188-075)

This fund is for the General County employer portion of the Social Security program.

BUDGET HIGHLIGHTS

The FICA rate remains stable at 7.65%. The General Corporate Fund portion of the total Social Security budget is paid through the property tax levy. Beginning in FY2022, with implementation of the ERP, non-General Corporate fund costs were directly paid from those funds as opposed to being paid from this fund and billed.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	1,865,923	2,009,143	2,020,388	2,250,000
400103	Property Taxes - Back Tax	2,995	0	1,000	1,000
400104	Payment In Lieu Of Taxes	500	1,000	1,000	1,000
400106	Mobile Home Tax	1,257	0	1,250	1,250
Property Taxes Total		1,870,676	2,010,143	2,023,638	2,253,250
Misc Revenue					
400801	Investment Interest	12,091	900	18,000	9,000
400902	Other Miscellaneous Revenue	885	0	0	0
Misc Revenue Total		12,975	900	18,000	9,000
Interfund Revenue					
600101	Transfers In	9,535	0	0	0
Interfund Revenue Total		9,535	0	0	0
Revenues Total		1,893,186	2,011,043	2,041,638	2,262,250
Expenditures					
Personnel					
500301	Social Security-Employer	1,770,738	2,010,143	2,010,143	2,262,250
Personnel Total		1,770,738	2,010,143	2,010,143	2,262,250
Expenditures Total		1,770,738	2,010,143	2,010,143	2,262,250

Fund Balance

2022 Actual	2023 Projected	2024 Budget
941,662	973,157	973,157

The fund balance goal is at minimum 50% of the expenditure budget to maintain cash flow throughout the first two quarters of the fiscal year before property tax revenues begin to be received

Tort Immunity Tax Fund Special Revenue Fund (2076-075)

The Tort Immunity Tax Fund is established pursuant to 745 ILCS 10/9-107 to provide an extraordinary tax for funding expenses relating to tort liability, insurance, and risk management programs. The property tax-based revenue fund is the source of funding for the General Corporate Fund's share of payment of premiums and claims to the Self-Funded Insurance Fund. The claims payments for property and liability are determined based on the most recent actuarial study recommendations, and Worker's Compensation claims payments are determined based on Worker's Compensation rates calculated on wages for categories of employment.

BUDGET HIGHLIGHTS

Because property taxes are the only revenue stream for this fund, the tax caps applied by the Property Tax Extension Limitation Law (PTELL) did not allow the revenue to keep pace with the annual required contributions for many years. In FY2022, the former Nursing Home

operating levy was reallocated under PTELL to Tort Immunity to go towards the Nursing Home obligations owed to the Self-Funded Insurance fund. To rectify the negative balance in the Tort Immunity Fund, a transfer to the Self-funded Insurance Fund was not budgeted although the Home was given credit towards is debt owed to Self-funded Insurance. In FY2023 the fund balance is expected to further improve due to strong property tax growth, and the anticipation that the interfund billing from Self-funded Insurance will be reduced due to the funds healthy reserve balance. It is important to ensure the Tort Immunity fund has adequate reserves to help support the funds obligations in years when property tax levy growth fails to keep pace with fund expenditures.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Property Taxes					
400101	Property Taxes - Current	3,633,520	2,719,558	2,721,843	2,891,532
400103	Property Taxes - Back Tax	3,722	0	1,241	1,300
400104	Payment In Lieu Of Taxes	622	1,200	1,334	1,400
400106	Mobile Home Tax	2,448	0	2,500	2,500
Property Taxes Total		3,640,311	2,720,758	2,726,918	2,896,732
Misc Revenue					
400801	Investment Interest	13,001	0	20,000	10,000
Misc Revenue Total		13,001	0	20,000	10,000

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Interfund Revenue				
600101 Transfers In	1,213	0	0	0
Interfund Revenue Total	1,213	0	0	0
Revenues Total	3,654,525	2,720,758	2,746,918	2,906,732
Expenditures				
Personnel				
500304 Workers' Compensation Insuranc	1,014,920	1,035,000	1,099,000	1,250,000
500305 Unemployment Insurance	107,351	130,000	127,000	140,000
Personnel Total	1,122,271	1,165,000	1,226,000	1,390,000
Services				
502007 Insurance (Non-Payroll)	723,580	1,433,376	1,000,000	1,500,000
Services Total	723,580	1,433,376	1,000,000	1,500,000
Expenditures Total	1,845,851	2,598,376	2,226,000	2,890,000

Fund Balance

	2022 Actual	2023 Projected	2024 Budget
	811,183	1,332,101	1,348,833

The fund balance minimum is \$500,000 to maintain cash flow and to provide funding for emergency claim payments. The increase in fund balance in FY2023 is due to strong property tax growth and the anticipation of a reduced interfund billing from Self-funded Insurance due to the funds healthy reserve position.

Proprietary Funds

Self-Funded Insurance Fund Summary

The fund accounts for risk financing activities. Revenue comes from the Tort Immunity Fund to cover costs relevant to the County's General Corporate Fund departments; and from billings to various County Special Revenue Funds to cover their representative share of cost. The Self-Funded Insurance Fund provides financing for the County's auto liability and property, general liability, unemployment, and worker's compensation claims payments, and for stop-loss insurance premiums for auto, liability, property, unemployment, and workers compensation.

In FY1986, the county established a self-funded worker's compensation insurance plan which was accounted for in the Tort Immunity (Special Revenue) Fund through FY1992. In 1993, the County created a separate internal service fund – the Self-Funded Insurance Fund and moved self-funded worker's compensation to that fund. The County also began self-funding liability and auto insurance in 1994 through the Self-Funded Insurance Fund. The billings to various funds for the self-funded portion of worker's compensation, general liability and auto liability are based upon projections provided through an actuarial study documenting the County's Loss Reserve and Funding Analysis.

BUDGET HIGHLIGHTS

Self-Funded Insurance is in a combined account with Tort Immunity. Beginning in FY2022, the Tort Immunity Fund has a positive fund balance for the first time since at least 2007. With the Tort Immunity fund balance in a positive position and the Self-Funded Insurance fund balance more than the actuarial central estimate of unpaid claim liability, administration may recommend future billings to County funds be discounted to provide some financial relief with consideration given to preservation of the actuarial recommended fund balance. A discount was given FY2022.

With the implementation of modern accounting financial software the way the County is managing the fund has been developing over time with some costs being directly allocated to departments rather than being paid by Self-funded Insurance and later reimbursed. In addition, some costs are being initially paid from this fund, then reclassified to other funds at the end of the year. For this reason, prior year actuals, current year projections, and next year budget may seem disproportionate.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Fees, Fines, Charges	1,284,831	2,524,191	2,276,136	2,834,266
Interfund Revenue	0	250,000	0	0
Misc Revenue	50,781	5,000	64,679	40,000
Revenues Total	1,335,611	2,779,191	2,340,815	2,874,266
Expenditures				
Commodities	0	50	0	50
Interfund Expense	20,592	17,217	17,217	18,216
Personnel	857,473	968,025	968,025	1,048,000
Services	483,769	1,794,143	1,644,079	1,768,000
Expenditures Total	1,361,834	2,779,435	2,629,321	2,834,266

Fund Balance

	2022 Actual	2023 Projected	2024 Budget
	5,283,777	4,995,271	5,035,271

Per the County's Financial Policies, the County will strive to maintain, at a minimum, the actuary recommended fund balance for its Self-Funded Insurance fund. Per the County's current actuarial study, the discounted actuarial central estimate of unpaid claim liability is \$3 million for the period ending December 31, 2024. With the Tort Immunity fund

balance in a positive position and the Self-Funded Insurance fund balance more than the actuarial central estimate of unpaid claim liability, administration may recommend future billings to County funds be discounted to provide some financial relief with consideration given to preservation of the actuarial recommended fund balance.

Employee Health and Life Insurance Fund Proprietary Funds (6620-120)

This internal service fund receives revenues to cover the administrative costs of the fund including payment of broker and actuarial fees. Beginning in FY2023 all health and life insurance, flex spending and employee assistance plan costs were directly allocated to other county funds. In FY2024, a bad debt line was added to account for flex spending withdrawals that exceed flex spending contributions.

Department Summary

		2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues					
Fees, Fines, Charges					
400701	Charges For Services	6,457,966	7,558,400	54,700	60,780
Fees, Fines, Charges Total		6,457,966	7,558,400	54,700	60,780
Misc Revenue					
400801	Investment Interest	6,479	200	5,300	2,500
400902	Other Miscellaneous Revenue	48,322	0	0	0
Misc Revenue Total		54,801	200	5,300	2,500
Revenues Total		6,512,767	7,558,600	60,000	63,280
Expenditures					
Personnel					
500306	Ee Hlth/Lif (Hlth Only Fy23)	6,464,921	7,500,000	0	0
Personnel Total		6,464,921	7,500,000	0	0
Commodities					
501001	Stationery And Printing	100	100	541	600
501002	Office Supplies	6	100	0	0
Commodities Total		106	200	541	600
Services					
502001	Professional Services	15,250	58,400	2,150	18,479
502020	Bad Debt Expense	0	0	0	2,000
502044	Benefit Fees/Settlement	0	0	50,200	50,200
Services Total		15,250	58,400	52,350	70,679
Expenditures Total		6,480,277	7,558,600	52,891	71,279

Fund Balance

2022 Actual	2023 Projected	2024 Budget
600,850	607,959	599,960

The Fund Balance Goal is \$1,000,000 to allow the County flexibility in negotiating with providers, as some providers require advanced payment for fees.

Nursing Home Post-Closure Fund Summary Special Revenue Fund (5081)

BUDGET HIGHLIGHTS

In FY2020 the Nursing Home Fund was reclassified from an Enterprise Fund to a Special Revenue Fund.

The County continues to budget for Matrixcare software, which is required to be maintained until FY2026. In FY2024, the County will also budget for attorney and legal fees. If the full amount of the fund balance is expended in FY2024, software and legal costs associated with

the Home will have to be shifted over to the General Fund. The Medicaid audit, which included periods of County ownership, was completed in 2023. The County's agreement with University Rehab required the County to make University Rehab whole from any audit recoupments. The refund owed to the County from Public Aid Pending (PAP) credits will be reduced by the amount of the County's audit liability. At the time of this writing the County believes it is owed a small refund from University Rehab for PAP overpayments.

Department Summary

	2022 Actual	2023 Original	2023 Projected	2024 Budget
Revenues				
Fees, Fines, Charges	11,044	0	0	0
Misc Revenue	1,473	400	4,000	250
Revenues Total	12,517	400	4,000	250
Expenditures				
Services	12,930	165,000	137,015	114,057
Expenditures Total	12,930	165,000	137,015	114,057

Fund Balance

	2022 Actual	2023 Projected	2024 Budget
	246,822	113,807	0

There is no revenue associated with the fund so the balance will be spent down until funds are depleted. Consideration of the funds cash balance is important as a refund recorded on the financials that is due from University Rehab for Public Aid Pending credit may not actually be paid to the County. Also at the time the FY2024 budget was prepared not all legal invoices for the fiscal year had been received so the total budgeted appropriation may or may not be equal to available cash within the fund.

