

The Budget Process

Per Illinois Statutes which govern county budgets in Illinois, the County Board shall adopt each year an annual budget for the succeeding fiscal year. The adopted budget must be balanced, meaning that total estimated revenues, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures. McLean County obeys all laws and approved policies in the development of annual budgets.

McLean County uses a revenue-based approach to budgeting. The process starts in May of each year with the adoption of a Budget Policy for the preparation of the annual budget by the Finance Committee and then the full County Board. The Budget Policy is considered a policy document as well as an operation guide, financial plan, and an avenue of communication to be used by department heads. During the month of June, department heads are asked to enter their budget needs in the financial system. Budgets are to include revenue and projections expense requests for the next year.

During the month of July, County Administration meets with each department head to review and discuss the information provided to gain a better understanding of program needs. After meeting with all departments to review their budgets and requests, County Administration spends the month of August balancing each fund to abide by the County's adopted budget policy. Sometimes, additional meetings with certain departments is needed to inform them of changes Administration will make to their budget to fulfil directives outlined in the budget policy.

In September, the County Administrator releases the full recommended budget to the County Board, exceeding the thirty (30) day requirement by statute. A copy is also posted to the County's website for the public to view.

In October, the standing committees of the County Board conduct committee meetings to review their portion of the recommended budget. During the meetings, department heads present their budgets and answer questions from committee members. In November, the Executive Committee considers the budget in total and may approve, amend, or deny any changes to the recommended budget made by any of the standing committees. The Executive Committee then advances the final budget via the Annual Appropriation Ordinance and Tax Levy Ordinance to the full County Board for approval and adoption. At their regularly scheduled meeting on November 16th, the County Board will consider the budget for adoption as recommended with changes made during the committee process.

FY2024 BUDGET CALENDAR

	5/3 Review & Approval of FY2024 Budget Policy by County Finance Committee	5/8 Approval of FY2024 Budget Policy by County Executive Committee	5/11 Adoption of FY2024 Budget Policy	
BUDGET PREPARATION	5/12 Distribution of budget packages to departments		7/3 Completed budgets entered into financial system	
STAFF BUDGET REVIEW & ANALYSIS	7/10 – 8/7 Budget reviews with individual departments; County Administration team meets with departments, makes changes, and develops a balanced recommended budget			
BOARD BUDGET REVIEW/ ANALYSIS & APPROVAL	9/15 – 11/13 Oversight Committees and Executive Committee review the FY2024 Recommended Budget 10/3 – Transportation, Land Use and Development, and Justice Committees. 10/4 – Finance Committee 10/5 – Health and Property Committees 11/13 Review of Fiscal Year 2024 Recommended Budget, including all Oversight Committee recommendations, by the Executive Committee 11/16 County Board approves and adopts FY2024 Combined Annual Budget and Appropriation Ordinance, 2024 Property Tax Levy Ordinance, and Amendment to the Full-Time Equivalent Positions Resolution for FY2024			
NEW FISCAL YEAR	1/1/24 Start of the fiscal year			
MODIFICATIONS	Emergency Appropriations The budget may be amended throughout the year at board meetings through emergency appropriations. This is often done for multi-year projects where funds need to be carried over to the next fiscal year. Line Item Transfers Appropriate standing committees may approve intra-fund line item (account) transfers across account class (personnel services, commodities, contractual, capital outlay and debt service).			

McLean County.....

By the Numbers



1,186
square miles

66,225
households
\$203,499
median home price




171,230
total population
\$68,037
median income



22 cities, towns,
and villages



10
school districts

27
elected officials

804
full time positions

25
departments



1 County owned
and operated
nursing home



366 miles of
County highway
maintained



30.8 miles of
hiking trails
maintained



587 dogs + 863 cats
intakes at Animal Control



14 Eleventh Judicial
Circuit Courtrooms

compiled from 2020 census data and 2022 McLean County department data

2024 Budget Overview

The McLean County recommended budget is aligned with the County Board’s values of sound financial management, quality county workforce, and community partnerships. It is a balanced budget that preserves the ability of the County to provide mandated and vital services. The McLean County FY2024 Recommended Budget totals \$146,743,871, an increase over the FY2023 budget of \$19,664,645. This budget is based upon a \$0.91064 property tax rate, **the same tax rate utilized for the Fiscal Year 2023 budget and does not change the tax amount charged of 91.064¢ per \$100 of equalized assessed value.**

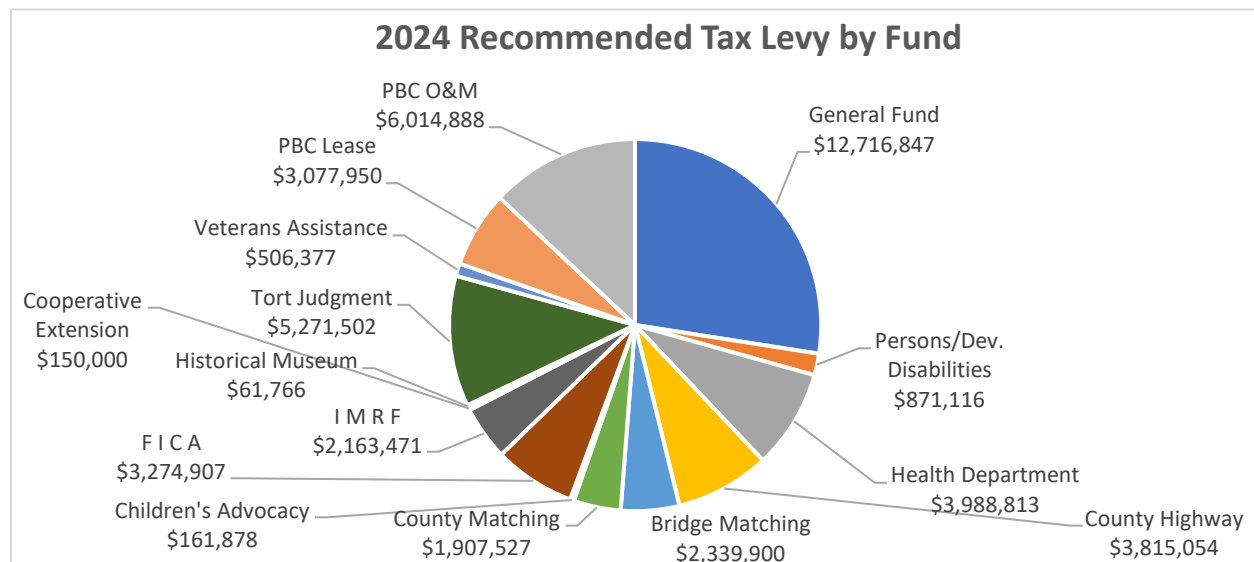
REVENUES

Total projected revenues are up 15% and are rebounding from the COVID 19 Pandemic. General Fund revenues consist of property tax revenues, service fees, revenue from court fines or fees, intergovernmental payments, and interest on funds invested by the County. For the past two years, Intergovernmental revenues have been elevated by American Rescue Plan Act funding.

Revenues by Source

Property Tax	\$46,321,996
Charges for Services	\$10,733,829
Intergovernmental	\$40,574,285
Taxes (includes sales tax)	\$17,456,034
Licenses, Permits & Fees	\$6,985,104
Miscellaneous	\$10,612,802
Transfers In	\$12,975,951
Interest	\$1,083,870

Property Taxes make up 31.5% of the total revenue while other taxes including sales tax, state income tax and personal property replacement tax make up 11.7% of revenue.



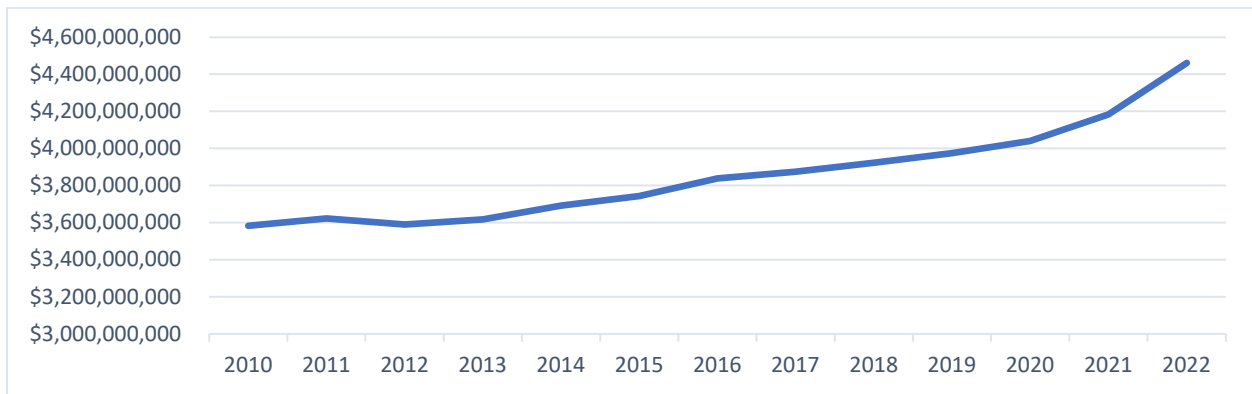
McLean County levies a property tax on all real property within the County and within municipalities for services provided throughout the County. The taxes are then deposited into several governmental funds.

Property tax revenues are based on the assessed valuation of real and personal property. Property assessment valuations may be adjusted by the Board of Review. Other taxing bodies within the County can levy property taxes as well, they include school districts, townships, municipalities, library districts, community colleges, airport authorities, and fire protection districts.

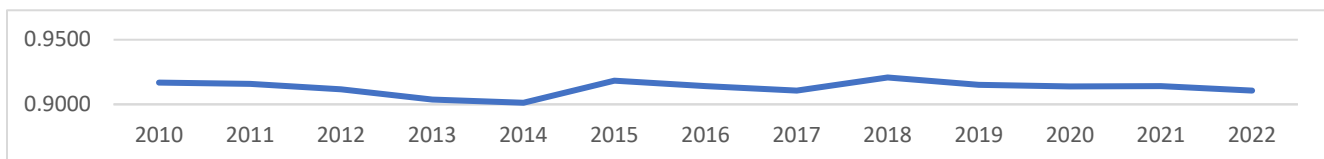
The historical growth in the assessed valuation has increased the amount of property tax revenues with little to no increase in property tax rates as the McLean County Board has consistently directed County Administration to keep the property tax rate level from one year to the next.

Strong economic growth in McLean County, continuation of increased activity in the housing market and related new construction has all led to an increase in the County's EAV. The Equalized Assessed Valuation reflects the average of three years. The increased activity in the housing market is now being seen in the EAV valuations measured in 2023.

EQUALIZED ASSESSED VALUATION



TAX RATE



It is believed that the EAV in 2023 will increase by 13%. The rate for the year 2023 payable in 2024 is 91.064¢ per \$100 in assessed valuation, the same rate as the year 2022, payable 2023.

The increased growth in the EAV provides an additional \$5.6 million in property tax revenue from the previous year. Of the \$5.6 million increase, the County's General Fund will receive \$1.5 million more in property tax revenue with most of the increase being used for salaries. The additional \$4.1 million in funding outside of the General Fund, will assist in addressing maintenance previously deferred during years when EAV growth was limited, bridge and road repair, expanded benefits to veterans, as well as salaries and benefits to employees of the special funds.

The County's 39 special revenue funds such as restricted levies, grants, enterprise fees, or special taxes imposed under Illinois law combine to support the maintenance of core county services and collectively are included in the McLean County FY24 Budget.

Budget by Function

Government Operations \$61,490,841

County Board, Administration, Animal Control, Facilities Management, Information Technology, Bloomington Election Commission, County Clerk, Treasurer, Auditor, and Chief County Assessment Office

Public Safety \$39,035,937

Circuit Clerk, State's Attorney, Public Defender, Court Services, Sheriff, Coroner

Health & Social Services \$21,664,212

Health Department and Nursing Home

Highways Streets, and Community Planning \$22,574,767

Regional Planning, Highway

Recreation/Conservation \$1,978,114

Parks & Recreation, Cooperative Extension, Historical Museum

EXPENSES

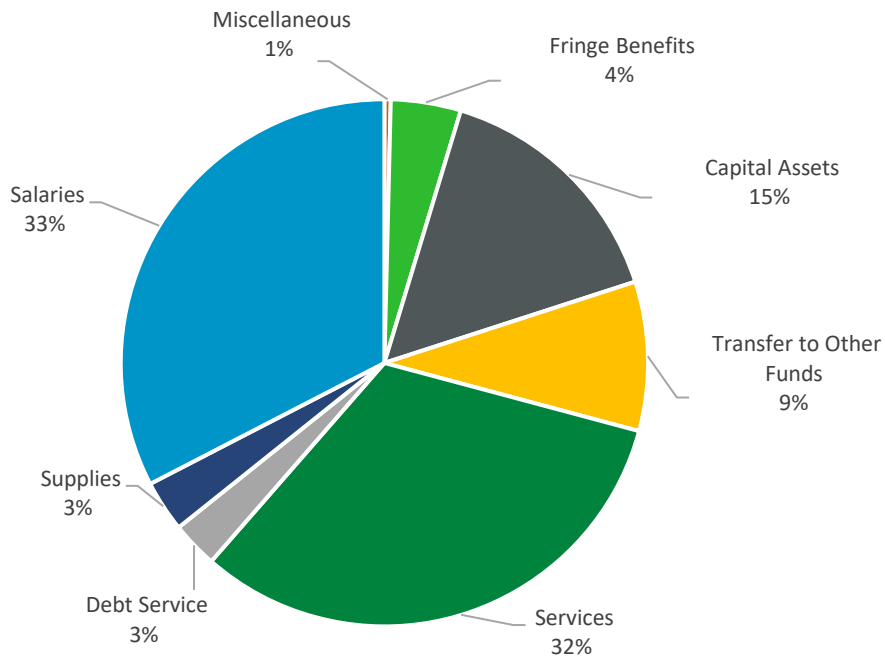
The FY24 Recommended Budget includes a \$5,062,768 increase in salaries and benefits across all funds, a \$1,208,675 increase in capital expenses, and a \$10,907,675 increase in professional and contractual services of which \$6,753,349 is for building maintenance and infrastructure.

Personnel costs and benefits increased 10% from FY23 and account for 37% of the total budget,

Uses of Funds

Fringe Benefits	\$6,302,793
Capital Assets	\$22,522,542
Transfers to Other Funds	\$13,414,475
Services	\$47,314,464
Debt Service	\$4,177,950
Supplies	\$4,619,875
Salaries	\$47,829,708
Miscellaneous	\$562,064

which is characteristic of a government organization. The FY2024 budget includes a merit increase through employee performance evaluation and includes the 2nd phase of compensation adjustments for non-union employees to complete the salary adjustments identified in the 2022 Compensation and Classification Study that identified a salary structure aligning the County more closely with current market salary averages. The pension contribution amount increased by \$391,446 and



rising health insurance rates resulted in an increase of \$1,556,910 for employee health benefits.

The County has systematically identified capital improvement projects and deferred capital asset needs to be addressed in this fiscal year. A broader Capital Improvement Plan (CIP) has been prepared, identified in a separate document. The five-year plan includes the design and implementation of 130 projects. It should be noted that the CIP is a plan only, and any projects that proceed will be specifically authorized by the County Board. The CIP includes capital costs in the amount of \$30,891,929 for 2024.

Law & Justice Building	Government Center
LED lighting upgrade	LED lighting upgrade
Lighting in Booking Cells	Cooling units for IT rooms
Resurface West Parking Lot	Center elevator modernization
Replace flooring in Coroner's Office	Replace boilers
Building Automation System upgrades	Door access upgrades
High performance water features	Engineering study of water pipes
Water fountain upgrades	Water pipe repairs/upgrades
Mag door locks on IT server closets	Spatial study
	Ductwork cleaning and sealing
	Security upgrades

Juvenile Detention Center	200 W. Front Street	Old Courthouse
Replace Ventilation Supply Fans	LED lighting upgrade	LED lighting upgrade
	Replace Sewage Pump	Replace automatic door opener
	Replace South Exterior Door	Switchgear upgrade

FY24 is the final year to expend or obligate funds provided through the American Rescue Plan. The FY24 budget includes \$16.3 million in expenses for community and capital improvement projects. \$3.9 million is budgeted to assist with expenses related to the building of the Electronic Justice Integration System (EJIS), \$1.3 million to expand the Sheriff's Department fleet of vehicles, \$900,000 to complete funding of water infrastructure projects requested through the Rural Mayors Association, and \$400,000 to expand electric vehicle charging stations in rural communities (dependent on grant funding). The remaining \$8 million will be used for building infrastructure projects that include renovations to Fairview building for increased office space, sewage infrastructure at the Animal Control facility being built in 2024, repairs to sewage lagoon at COMLARA Park, improvements to HVAC systems in County buildings, installation/upgrades to security cameras in the Government Center as well as repairs to water pipes in the building.

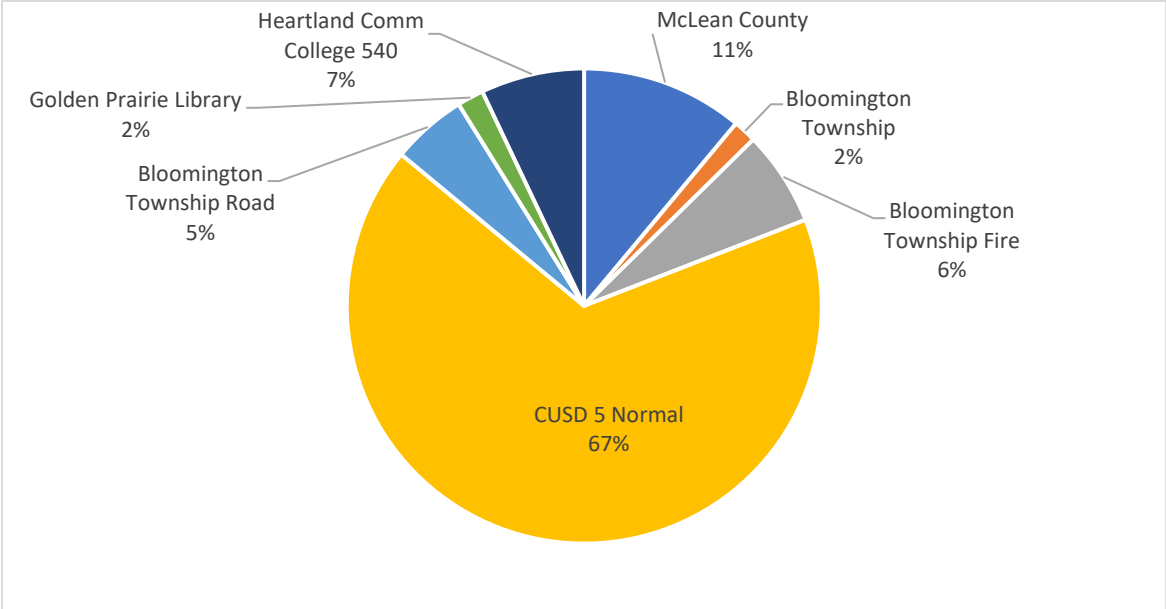
The remainder of the FY24 CIP budget includes \$3.9 million in capital expenses related to building improvements, \$13.1 million for the construction and maintenance of roads and bridges, \$4.5 million for the new Animal Control Facility and \$1.3 million for remaining elevator modernizations in the Law & Justice Building.

McLean County Tax Bill – Where Do Your Taxes Go?

Levies for other taxing bodies are collected by McLean County and distributed accordingly. The McLean County Treasurer is responsible for the collection and distribution of over \$395 million dollars to over 200 taxing bodies that include: **1 county government, 21 municipalities, 22 fire protection districts, 17 library districts, 15 school districts, 61 townships, and more.**



A Bloomington, IL home with a Fair Market Value of \$287,050 and a Net Taxable Value of \$84,675 has a 2023 Property Tax payable of \$6,984.44 $((8.24853 * \$84,675) / 100)$ that is distributed between seven taxing districts.



Taxing District	Tax Rate	Tax Amount
McLean County	0.91064	\$ 771.08
Bloomington Township	0.13134	\$ 111.21
Bloomington Township Fire	0.53254	\$ 450.93
CUSD 5 Normal	5.52062	\$ 4,674.58
Bloomington Township Road	0.42325	\$ 358.39
Golden Prairie Library	0.14931	\$ 126.43
Heartland Comm College 540	0.58083	\$ 491.82
TOTAL	8.24853	\$ 6,984.44

McLean County receives \$771.08 of the tax bill spreads it among twenty different funds/programs for the following purposes described in the table below. Many of these programs are required by Statute.

Fund	Tax Rate	Tax Amount	Purpose
Bridge Matching Fund	.04443	\$ 37.62	Levy used to fund County Bridges & Culverts, 10% of Township Bridges and 50% of Township Joint Culverts
Childrens Advocacy	.00318	\$ 2.69	The Children's Advocacy Center (CAC) where children are brought when there has been an allegation that a child may have been sexually abused, seriously physically abused, a witness to a crime and/or the victim of human trafficking.
Cooperative Extension	.00067	\$ 0.57	Levy is for funds distributed to the University of Illinois Extension Service for 4H programming
Corporate Fund	.25000	\$211.69	Levy is used for governmental services/departments such as County Administration, Auditor, County Clerk, Circuit Clerk, State's Attorney, Law Enforcement, Public Defender, Coroner, Building and Zoning, Court Services, Assessor, etc.
County Highway Fund	.07500	\$ 63.51	Levy used for maintenance of 366 miles of County highway
Developmentally Disabled Persons Fund	.01875	\$ 15.88	Levy provides funding to local agencies that serve Developmentally Disabled individuals
Federal Social Security	.06671	\$ 56.49	Social Security expense for employees
Law & Justice Center Lease Bond	.05869	\$ 49.70	Debt Service for expansion of Law & Justice Center/Detention Facility
Government Center Lease Bond	.01022	\$ 8.65	Debt Service for construction of new Animal Control Shelter and elevator replacements (total of 13) in Law & Justice Center and Old Courthouse.
Health Department Fund	.08543	\$ 72.34	Levy funds Public Health services

Historical Museum Fund	.00138	\$ 1.17	Levy is for funds distributed to the McLean County Historical Museum
Illinois Municipal Retirement Fund	.04048	\$ 34.28	Retirement Fund for employees
McLean County Matching Fund	.03750	\$ 31.75	Levy funds the County's matching portion on Federal & Motor Fuel Tax Projects
(Public Building Commission) Law & Justice Ctr Add'l Rental	0.06248	\$ 52.90	Funds Levied for Operations and Maintenance of County Buildings
(Public Building Commission) Government Center Add'l Rental	.02416	\$ 20.46	
(Public Building Commission) Old County Courthouse Add'l Rental	.00571	\$ 4.83	
Public Building Commission Lease Animal Control	.00317	\$ 2.68	
Public Building Commission Lease Juvenile Detention Center	.00861	\$ 7.29	
Tort Judgment	.11008	\$ 93.21	
Veteran's Assistance Commission Fund	.00399	\$ 3.37	Levy provides temporary emergency assistance to veterans for rent or mortgage payments, utility payments, and transportation to VA medical centers
TOTAL	.91064	\$771.08	

The proposed tax rate for 2024 is the same rate of 91.064¢ per \$100 of assessed valuation. With the current proposed levy, the amount of tax that goes to just McLean County will increase by \$8.70 for every 1% increase in your assessed valuation.