

Champaign County Quarterly Financial Report

For the 6 months ending June 30, 2024

	<u>General Corporate Fund</u>		<u>Mental Health Fund</u>		<u>Regional Planning Commission Fund</u>		<u>American Rescue Plan Act Fund</u>	
	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>
Revenues:								
Property Taxes	\$ 18,910,067	\$ 3,233	\$ 11,500,219	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	34,000	8,054	-	-	-	-	-	-
Other Taxes	40,000	11,702	-	-	-	-	-	-
Intergovernmental Revenue	24,444,122	9,023,321	425,371	212,682	59,977,790	16,512,097	-	-
Charges for services	2,741,848	1,063,786	-	-	6,004,500	967,202	-	-
Fines & Forfeitures	295,000	158,588	-	-	-	-	-	-
Investment earnings	132,500	258,554	107,102	110,115	206,040	217,353	100,000	26,461
Other revenues	2,334,701	1,975,176	50,000	3,225	271,025	1,839	-	-
Total Revenues	\$ 48,932,238	\$ 12,502,413	\$ 12,082,692	\$ 326,022	\$ 66,459,355	\$ 17,698,490	\$ 100,000	\$ 26,461
Expenditures:								
Personnel	\$ 32,947,311	\$ 15,203,782	\$ 646,383	\$ 294,449	\$ 25,907,327	\$ 8,915,270	\$ -	\$ 62
Commodities	2,170,215	869,010	21,048	5,391	1,848,861	602,711	120,000	-
Services	11,603,357	4,409,275	11,815,261	5,348,030	25,410,218	9,371,327	8,321,770	1,884,575
Capital outlay	491,080	331,919	-	-	13,354,392	30,246	17,282,780	810,265
Transfers	812,607	-	-	-	683,726	-	110,224	44,187
Bond and debt service	1,650,850	430,425	-	-	-	-	-	-
Total Expenditures	\$ 49,675,419	\$ 21,244,411	\$ 12,482,692	\$ 5,647,869	\$ 67,204,524	\$ 18,919,554	\$ 25,834,774	\$ 2,739,089
Net Change in Fund Balance	\$ (743,181)	\$ (8,741,998)	\$ (400,000)	\$ (5,321,847)	\$ (745,169)	\$ (1,221,064)	\$ (25,734,774)	\$ (2,712,629)

NOTES:

- 1) Revenues and expenditures are reported using the modified cash basis.
- 2) The data are obtained from Tyler Munis Accounting System.
- 3) This report is consistent with the budgetary basis of reporting. Unlike in the ACFR, fiduciary funds are included.

Champaign County Quarterly Financial Report

For the 6 months ending June 30, 2024

	<u>Capital Asset Replacement Fund</u>		<u>Public Safety Sales Tax Fund</u>		<u>Other Funds</u>		<u>Combined Funds</u>	
	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to-Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to-Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to-Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to-Date Amounts</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 13,997,960	\$ -	\$ 44,408,246	\$ 3,233
Public Safety Sales Tax	-	-	6,783,000	2,160,435	-	0	6,817,000	2,168,489
Other Taxes	-	-	-	-	-	-	40,000	11,702
Intergovernmental Revenue	-	-	-	-	6,380,868	3,711,722	91,228,151	29,459,822
Charges for services	-	-	-	-	5,658,522	1,624,332	14,404,870	3,655,320
Fines & Forfeitures	-	-	-	-	59,000	31,378	354,000	189,966
Investment earnings	30,000	461,906	40,000	153,257	538,821	789,810	1,154,463	2,017,455
Other revenues	-	-	-	-	607,826	302,872	3,263,552	2,283,112
Total Revenues	\$ 30,000	\$ 461,906	\$ 6,823,000	\$ 2,313,692	\$ 27,242,997	\$ 6,460,115	\$ 161,670,282	\$ 39,789,098
Expenditures:								
Personnel	\$ -	\$ -	\$ 120,006	\$ 30,002	\$ 11,371,036	\$ 4,131,260	\$ 70,992,063	\$ 28,574,825
Commodities	211,833	13,060	30,000	17,922	6,813,573	2,209,876	11,215,530	3,717,969
Services	2,231,964	991,115	1,710,000	784,850	9,893,322	1,809,053	70,985,891	24,598,224
Capital outlay	25,802,085	12,505,551	-	-	4,871,815	1,375,610	61,802,152	15,053,590
Transfers	(10,137,384)	-	2,025,358	-	822,506	0	(5,682,963)	44,187
Bond and debt service	-	-	3,056,642	608,321	-	-	4,707,492	1,038,746
Total Expenditures	\$ 18,108,498	\$ 13,509,726	\$ 6,942,006	\$ 1,441,095	\$ 33,772,252	\$ 9,525,798	\$ 214,020,165	\$ 73,027,542
Net Change in Fund Balance	\$ (18,078,498)	\$ (13,047,819)	\$ (119,006)	\$ 872,597	\$ (6,529,255)	\$ (3,065,684)	\$ (52,349,883)	\$ (33,238,443)

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