

Committee of the Whole

**April 15, 2014
Handouts**

1. **Item VIII G1-2 General Corporate fund FY2014 Budget Projection Report
and Budget Change Report**

General Corporate Fund FY2014 Revenue Projection Report

March	FY2013 - YTD 03 31-13	FY2013 Total - (Adjusted for 13 Month Comparison)	FY2014 - YTD 03-31-14	FY2014 Budget	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
Property Taxes	\$0	\$8,481,519	\$0	\$8,998,568	100.00%	\$8,998,568	\$0
Back Taxes	\$0	\$4,554	\$0	\$8,000	100.00%	\$8,000	\$0
Mobile Home Tax	\$0	\$9,135	\$0	\$9,000	100.00%	\$9,000	\$0
Payment in Lieu of Tax	\$2,241	\$9,811	\$0	\$4,600	138.41%	\$6,367	\$1,767
Hotel Motel Tax	\$5,295	\$30,207	\$6,743	\$28,500	109.49%	\$31,204	\$2,704
Auto Rental Tax	\$6,999	\$32,356	\$7,783	\$32,000	120.65%	\$38,607	\$6,607
Penalties on Taxes	\$7,257	\$593,465	\$8,269	\$693,200	89.04%	\$617,238	-\$75,962
Business Licenses & Permits	\$867	\$36,372	\$2,990	\$36,500	100.00%	\$36,500	\$0
Non-Business Licenses & Permits	\$310,716	\$1,404,433	\$356,423	\$1,728,378	120.26%	\$2,078,505	\$350,127
Federal Grants	\$82,462	\$116,370	\$59,591	\$348,876	100.00%	\$348,876	\$0
State Grants	\$74,496	\$234,214	\$50,098	\$150,334	100.00%	\$150,334	\$0
Corporate Personal Property Replacement Tax	\$215,956	\$1,041,277	\$91,173	\$981,966	108.27%	\$1,063,144	\$81,178
1% Sales Tax	\$316,509	\$1,338,466	\$368,696	\$1,322,645	100.37%	\$1,327,477	\$4,832
1/4% Sales Tax	\$1,400,442	\$5,763,397	\$1,406,987	\$5,818,083	101.00%	\$5,876,077	\$57,994
Use Tax	\$147,931	\$584,769	\$167,855	\$576,540	113.61%	\$654,999	\$78,459
State Reimbursement	\$504,856	\$1,953,368	\$872,241	\$1,666,421	100.00%	\$1,666,421	\$0
State Salary Reimbursement	\$67,829	\$338,117	\$80,593	\$328,468	100.00%	\$328,468	\$0
State Revenue Salary Stipends	\$0	\$45,500	\$0	\$49,042	100.00%	\$49,042	\$0
Income Tax	\$470,818	\$3,544,086	\$656,880	\$3,394,981	100.47%	\$3,411,080	\$16,099
Charitable Games License/Tax	\$4,480	\$48,840	\$11,940	\$51,500	110.01%	\$56,654	\$5,154
Off-Track Betting	\$10,311	\$45,554	\$9,010	\$48,000	100.00%	\$48,000	\$0
Local Government Revenue	\$83,829	\$615,341	\$128,280	\$641,215	100.00%	\$641,215	\$0
Local Government Reimbursement	\$100,388	\$628,150	\$78,968	\$633,000	100.00%	\$633,000	\$0
General Government - Fees	\$958,273	\$4,211,053	\$1,100,793	\$5,271,449	93.44%	\$4,925,711	-\$345,738
Fines	\$235,606	\$999,170	\$262,956	\$1,098,500	99.10%	\$1,088,663	-\$9,837
Forfeitures	\$1,627	\$17,837	\$4,330	\$17,000	100.00%	\$17,000	\$0
Interest Earnings	\$1,876	\$5,659	\$1,780	\$11,400	100.00%	\$11,400	\$0
Rents & Royalties	\$125,158	\$1,149,340	\$684,979	\$1,046,722	110.23%	\$1,153,813	\$107,091
Gifts & Donations	\$6,222	\$13,604	\$3,156	\$10,450	100.00%	\$10,450	\$0
Sale of Fixed Assets	\$15,760	\$21,822	\$0	\$20,000	100.00%	\$20,000	\$0
Miscellaneous Revenue	\$55,090	\$228,692	\$28,818	\$126,283	100.00%	\$126,283	\$0
Interfund Transfers	\$215,895	\$1,116,629	\$215,709	\$1,074,830	100.00%	\$1,074,830	\$0
Interfund Reimbursements	\$2,334	\$406,616	\$23,834	\$653,234	100.00%	\$653,234	\$0
TOTAL	\$5,431,522	\$35,079,541	\$6,690,875	\$36,879,685	100.76%	\$37,160,161	\$280,476

General Corporate Fund FY2014 Expenditure Projection Report

	FY2013 YTD 03-31-13	FY2013 Total - (Adjusted for 13 Month Comparison)	FY2014 - YTD 03-31-14	FY2014 Budget	Projected % to be Received	Projected \$ to be Spent	\$ Difference to Original Budget
PERSONNEL							
Regular Salaries & Wages	\$3,688,542	\$12,943,166	\$3,978,754	\$15,134,389	99.20%	\$15,013,165	-\$121,224
SLEP Salaries	\$2,045,080	\$7,795,384	\$1,910,761	\$7,699,987	93.64%	\$7,209,940	-\$490,047
SLEP Overtime	\$106,944	\$505,658	\$121,146	\$483,220	94.60%	\$457,125	-\$26,095
Fringe Benefits	\$867,248	\$2,695,564	\$930,762	\$2,977,056	101.61%	\$3,024,975	\$47,919
COMMODITIES							
Postage	\$62,622	\$209,968	\$68,117	\$233,773	95.12%	\$222,363	-\$11,410
Purchase Document Stamps	\$280,000	\$916,100	\$320,000	\$975,000	107.38%	\$1,046,971	\$71,971
Gasoline & Oil	\$60,534	\$257,983	\$54,894	\$279,803	83.61%	\$233,947	-\$45,856
All Other Commodities	\$161,690	\$681,456	\$175,972	\$655,378	105.02%	\$688,270	\$32,892
SERVICES							
Gas Service	\$127,940	\$377,498	\$133,240	\$400,000	97.97%	\$391,882	-\$8,118
Electric Service	\$159,221	\$876,812	\$134,786	\$900,000	82.47%	\$742,254	-\$157,746
Medical Services	\$282,806	\$1,003,365	\$255,070	\$872,636	103.70%	\$904,960.59	\$32,325
All Other Services	\$957,454	\$4,380,609	\$1,033,951	\$5,026,877	94.11%	\$4,730,605	-\$296,272
CAPITAL							
Vehicles	\$76,740	\$191,880	\$0	\$230,000	100.00%	\$230,000	\$0
All Other Capital	\$0	\$236,530	\$0	\$28,700	31.36%	\$9,000	-\$19,700
TRANSFERS							
To Capital Improvement Fund	\$0	\$123,278	\$0	\$778,662	100.00%	\$778,662	\$0
To All Other Funds	\$0	\$515,550	\$0	\$251,617	100.00%	\$251,617	\$0
DEBT REPAYMENT							
	\$408,741	\$549,721	\$414,710	\$959,945	100.00%	\$959,945	\$0
TOTAL	\$9,285,560	\$34,260,521	\$9,532,163	\$37,887,043	97.38%	\$36,895,682	-\$991,361

General Corporate Fund FY2014 Summary Projection Report

FUND BALANCE 11/30/13	\$6,000,180	
BEGINNING FUND BALANCE % OF BUDGET -	15.84%	
ADD FY2014 REVENUE	<i>Budgeted</i> \$36,879,685	<i>Projected</i> \$37,160,161
LESS FY2014 EXPENDITURE	\$37,887,043	\$36,895,682
Revenue to Expenditure Difference	-\$1,007,358	\$264,478
FUND BALANCE PROJECTION - End FY2014	\$4,992,822	\$6,264,658
% OF 2014 Expenditure Budget	13.18%	16.98%

GENERAL CORPORATE FUND - FY2013 BUDGET CHANGE REPORT

General Corporate Fund Original Budget As Of:	12/1/2013
Expenditure	\$37,838,231
Revenue	\$36,874,235
Revenue/Expenditure Difference	(\$963,996)

General Corporate Fund Budget As Of:		4/15/2014		
Expenditure	\$37,887,043	% Inc/Dec	0.13%	Revenue/Exp. (\$1,007,358)
Revenue	\$36,879,685	% Inc/Dec	0.01%	

EXPENDITURE CHANGES

Department	Description	Expenditure Change	Revenue Change	Difference
Physical Plant	Re-Encumber Funds for ILEAS Elevator Upgrade	\$1,983	\$0	(\$1,983)
VAC	Funds donated in 2013 to be spent in FY2014	\$1,500	\$0	(\$1,500)
IT	3-Month Over-Hire to Replace Key Position	\$12,429	\$0	(\$12,429)
County Board	2014 MLK Event Revenue & Expense re-encumbered from 2013 to 2014	\$2,450	\$2,450	\$0
IT	Courthouse UPS System	\$9,850	\$0	(\$9,850)
Planning & Zoning	Wilber Heights PER	\$20,600	\$3,000	(\$17,600)
TOTAL		\$48,812	\$5,450	(\$43,362)
Changes Attributable to Recurring Costs		\$30,450	\$3,000	(\$27,450)
Changes Attributable to 1-Time Expenses		\$18,362	\$2,450	(\$15,912)