

Committee of the Whole

Items Listed on the Agenda for Distribution

October 13, 2016

VIII. Finance

E. County Administrator

- 1. FY2016 General Corporate Fund Projection Report**
- 2. FY2016 General Corporate Fund Budget Change Report**

Champaign County
General Corporate Fund FY2016 Revenue Report

September	FY2015 YTD 9/30/15	FY2015 Total	FY2016 YTD 9/30/16	FY2016 Budget	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
Property Taxes	\$9,287,830	\$9,597,983	\$9,761,814	\$10,185,072	99.6%	\$10,146,534	-\$38,538
Back Taxes	\$0	\$6,662	\$0	\$3,500	142.9%	\$5,000	\$1,500
Mobile Home Tax	\$0	\$9,316	\$0	\$8,500	100.0%	\$8,500	\$0
Payment in Lieu of Tax	\$0	\$6,672	\$0	\$6,000	100.0%	\$6,000	\$0
Hotel Motel Tax	\$21,863	\$29,753	\$15,816	\$28,500	75.5%	\$21,523	-\$6,977
Auto Rental Tax	\$18,336	\$32,691	\$17,115	\$32,000	95.4%	\$30,513	-\$1,487
Penalties on Taxes	\$193,655	\$638,320	\$167,048	\$596,000	92.4%	\$550,620	-\$45,380
Business Licenses & Permits	\$34,438	\$35,078	\$32,030	\$36,500	89.4%	\$32,625	-\$3,875
Non-Business Licenses & Permits	\$1,094,666	\$1,513,848	\$1,170,428	\$1,317,282	122.9%	\$1,618,622	\$301,340
Federal Grants	\$245,042	\$306,395	\$306,982	\$372,392	126.6%	\$471,385	\$98,993
State Grants	\$132,478	\$154,445	\$160,474	\$180,656	128.2%	\$231,653	\$50,997
Corporate Personal Property Repl. Tax	\$712,733	\$925,605	\$609,242	\$920,000	87.3%	\$802,953	-\$117,047
1% Sales Tax	\$644,390	\$1,125,569	\$616,761	\$1,130,161	96.1%	\$1,086,444	-\$43,717
1/4% Sales Tax	\$3,118,605	\$5,436,213	\$3,171,519	\$5,519,290	99.5%	\$5,492,763	-\$26,527
Use Tax	\$347,557	\$712,284	\$458,311	\$643,582	120.4%	\$774,694	\$131,112
State Reimbursement	\$1,743,050	\$2,659,400	\$822,701	\$2,331,710	86.6%	\$2,019,990	-\$311,720
State Salary Reimbursement	\$151,317	\$307,203	\$201,092	\$315,139	100.0%	\$315,139	\$0
State Revenue Salary Stipends	\$53,358	\$53,358	\$45,500	\$48,500	93.8%	\$45,500	-\$3,000
Income Tax	\$2,528,971	\$3,432,036	\$2,305,910	\$3,308,155	98.6%	\$3,260,859	-\$47,296
Charitable Games License/Tax	\$27,703	\$62,549	\$47,257	\$55,500	192.3%	\$106,699.84	\$51,200
Off-Track Betting	\$21,369	\$29,294	\$1,603	\$30,000	5.3%	\$1,603	-\$28,397
Local Government Revenue	\$450,047	\$677,479	\$506,000	\$675,812	98.3%	\$664,418	-\$11,394
Local Government Reimbursement	\$432,814	\$595,383	\$428,143	\$630,500	93.4%	\$588,957	-\$41,543
General Government - Fees	\$2,859,428	\$4,094,114	\$2,749,941	\$4,188,403	94.0%	\$3,937,350	-\$251,053
Fines	\$666,439	\$925,334	\$508,534	\$1,031,000	68.5%	\$706,087	-\$324,913
Forfeitures	\$0	\$12,962	\$3,020	\$12,000	100.0%	\$12,000	\$0
Interest Earnings	\$2,689	\$6,252	\$8,072	\$6,450	187.7%	\$12,108.23	\$5,658
Rents & Royalties	\$502,171	\$1,162,531	\$398,117	\$1,038,790	100.0%	\$1,038,790	\$0
Gifts & Donations	\$90,679	\$100,056	\$15,805	\$17,700	148.0%	\$26,200	\$8,500
Sale of Fixed Assets	\$0	\$4,913	\$2,650	\$0	0.0%	\$2,650	\$2,650
Miscellaneous Revenue	\$107,623	\$172,796	\$572,186	\$152,037	398.5%	\$605,837	\$453,800
Interfund Transfers	\$450,960	\$750,507	\$389,378	\$657,682	114.6%	\$753,920	\$96,238
Interfund Reimbursements	\$80,458	\$402,149	\$40,727	\$402,746	88.9%	\$358,046	-\$44,700
Other Financing Sources	\$0	\$2,535,000	\$0	\$0	0.0%	\$0	\$0
Interdepartment Revenue	\$0	\$0	\$873	\$0	0.0%	\$1,746.06	\$1,746
TOTAL	\$26,020,672	\$38,514,150	\$25,535,047	\$35,881,559	99.6%	\$35,737,728	-\$143,831

1. Includes Support Enforcement Contract payments For FY2015 received in FY2016.

2. IDOR misallocation of \$120,728 will not be recaptured in FY2016; however, due to the corrected formula FY2016 budgeted revenues are overstated.

3. AOIC Reimbursement is not anticipated to be allocated as originally budgeted.

4. Includes Utility Reimbursement Fee of \$483,800.

Champaign County
General Corporate Fund FY2016 Expenditure Report

September	FY2015 YTD 9/30/15	FY2015 Total	FY2016 YTD 9/30/16	FY2016 Budget	Projected % to be Spent	Projected \$\$ to be Spent	\$ Difference to Original Budget
PERSONNEL							
Regular Salaries & Wages	\$10,228,770	\$14,655,506	\$11,089,636	\$14,598,956	103.3%	\$15,074,974	\$476,018
SLEP Salaries	\$4,519,786	\$6,474,771	\$4,782,289	\$6,831,362	95.2%	\$6,500,924	-\$330,438
SLEP Overtime	\$273,067	\$428,923	\$218,281	\$493,220	60.2%	\$296,726	-\$196,494
Fringe Benefits	\$2,114,076	\$2,828,791	\$2,147,119	\$3,080,775	93.1%	\$2,866,826	-\$213,949
COMMODITIES							
Postage	\$135,684	\$173,009	\$159,958	\$247,000	100.0%	\$247,000	\$0
Purchase Document Stamps	\$640,000	\$925,000	\$720,000	\$816,000	124.5%	\$1,016,000	\$200,000
Gasoline & Oil	\$114,531	\$159,835	\$91,058	\$219,200	58.0%	\$127,077	-\$92,123
All Other Commodities	\$522,036	\$827,445	\$489,261	\$684,650	113.3%	\$775,495	\$90,845
SERVICES							
Gas Service	\$198,795	\$283,196	\$158,189	\$386,011	58.4%	\$225,349	-\$160,662
Electric Service	\$537,960	\$832,886	\$553,990	\$830,000	103.3%	\$857,704	\$27,704
Medical Services	\$592,605	\$741,350	\$633,170	\$922,059	96.8%	\$892,669	-\$29,390
All Other Services	\$3,445,167	\$4,852,981	\$3,519,849	\$5,151,771	98.9%	\$5,094,583	-\$57,188
CAPITAL							
Vehicles	\$206,913	\$299,952	\$29,390	\$0	0.0%	\$29,390	\$29,390
All Other Capital	\$0	\$62,556	\$10	\$57,500	273.9%	\$157,500	\$100,000 1
TRANSFERS							
To Capital Improvement Fund	\$0	\$765,305	\$11,839	\$765,305	106.9%	\$818,273	\$52,968
To All Other Funds	\$47,569	\$232,862	\$73,948	\$221,428	103.2%	\$228,551	\$7,123 2
DEBT REPAYMENT	\$129,240	\$3,056,650	\$74,670	\$530,427	94.8%	\$502,909	-\$27,518
TOTAL	\$23,706,200	\$37,601,019	\$24,752,657	\$35,835,664	99.65%	\$35,711,950	-\$123,714

1. Additional ADA Compliance

2. Nursing Home Loan (\$282,802) is Unbudgeted and will only be recorded as an Expenditure if the General Fund forgives the loan.

Champaign County
General Corporate Fund FY2016 Summary
9/30/16

FUND BALANCE 12/31/15	\$5,265,601	
Beginning Fund Balance % OF BUDGET	14.69%	
	<i>Budgeted</i>	<i>Actual</i>
FY2016 REVENUE	\$35,881,559	\$35,737,728
FY2016 EXPENDITURE	<u>\$35,835,664</u>	<u>\$35,711,950</u>
Revenue to Expenditure Difference	\$45,895	\$25,778
FUND BALANCE PROJECTION - 12/31/16	\$5,311,496	\$5,291,379
% OF 2016 Expenditure Budget	14.82%	14.82%

**GENERAL CORPORATE FUND
FY2016 BUDGET CHANGE REPORT**

FY2016 Original General Corporate Fund Budget	FY16 Budgeted Exp	FY16 Budgeted Rev	Difference
	\$ 35,835,644	\$ 35,881,559	\$ 45,915

BUDGET CHANGES

Department & Description	Expenditure Changes	Revenue Changes	Difference
General County Departments			
Increase cost of software license renewals	\$ 32,725	\$ -	\$ (32,725)
Information Technology Re-encumber funds for website redesign not completed in 2015	\$ 12,605	\$ -	\$ (12,605)
Coroner IDPH Federal Grant for Disaster Prep	\$ 5,000	\$ 5,000	\$ -
General County JMHGP Grant Funding	\$ 145,912	\$ 145,912	\$ -
CAC Bridge funding for Forensic Interviewer	\$ 25,000	\$ -	\$ (25,000)
Correctional Center			
Long-term employees ret. benefit payout	\$ 16,637	\$ -	\$ (16,637)
Sheriff Long-term employees ret. benefit payout	\$ 55,304	\$ -	\$ (55,304)
Public Defender Tech. replacement shortage in Capital Asset Replacement Fund	\$ 4,253	\$ -	\$ (4,253)
County Board County Administrator Search	\$ 2,721	\$ -	\$ (2,721)
County Board Retire Admin. Payout/ Transition Contract/New Admin. Relocation	\$ 55,977	\$ -	\$ (55,977)
Sheriff Donation for Patrol Body Cameras	\$ 8,500	\$ 8,500	\$ -
Circuit Clerk Foreclosure Mediation Program	\$ 20,000	\$ -	\$ (20,000)
County Clerk 2016 General Election Expenses	\$ 104,482	\$ -	\$ (104,482)
Recorder Increase Rev/Exp for Rental Housing Support Program	\$ 54,000	\$ 60,000	\$ 6,000
Information Technology Kronos Time Clocks	\$ 36,953	\$ -	\$ (36,953)
Recorder Increase Rev/Exp for Real Estate Activity	\$ 200,000	\$ 300,000	\$ 100,000
General County Ameren Electric Transmission Line Construction Fee	\$ -	\$ 483,800	\$ 483,800

TOTAL CHANGES	\$ 780,069	\$ 1,003,212	\$ 223,143
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General Corporate Fund Budget as of 9/30/16	Current Budgeted Exp	Current Budgeted Rev	Difference
	\$ 36,615,713	\$ 36,884,771	\$ 269,058
% of Increase/Decrease	\$ 0	\$ 0	

Changes Attributable to One-Time Factors	\$ 727,344	\$ 1,003,212	\$ 275,868
Changes Attributable to Recurring Costs	\$ 52,725	\$ -	\$ (52,725)