

**Champaign County**  
**General Corporate Fund FY2020 Revenue Projection Report**

FOY2020-May	FY2019 Actual	FY2020 Budget	FY2020 Projected	Budget Variance	
<b>Local Taxes</b>					
Property Taxes	\$12,271,335	\$13,198,846	\$12,033,774	-\$1,165,072	-8.8%
Back Taxes	\$16,542	\$6,200	\$6,200	\$0	0.0%
Mobile Home Tax	\$10,355	\$9,310	\$10,000	\$690	7.4%
Payment in Lieu of Tax	\$6,638	\$7,800	\$6,638	-\$1,162	-14.9%
Hotel Motel Tax	\$31,518	\$35,000	\$25,215	-\$9,785	-28.0%
Auto Rental Tax	\$35,431	\$33,500	\$28,345	-\$5,155	-15.4%
Penalties on Taxes	\$710,329	\$681,000	\$681,970	\$970	0.1%
<b>Licenses &amp; Permits</b>					
Business Licenses & Permits	\$28,565	\$24,600	\$24,600	\$0	0.0%
Non-Business Licenses & Permits	\$1,555,232	\$1,626,408	\$1,593,478	-\$32,930	-2.0%
<b>Grants</b>					
Federal Grants	\$368,776	\$338,595	\$352,926	\$14,331	4.2%
State Grants	\$229,996	\$170,187	\$170,187	\$0	0.0%
<b>State Shared Revenue</b>					
Corporate Personal Property Repl. Tax	\$986,093	\$878,438	\$690,265	-\$188,173	-21.4%
1% Sales Tax	\$1,384,234	\$1,390,550	\$974,453	-\$416,097	-29.9%
1/4% Sales Tax	\$5,744,415	\$5,782,788	\$4,596,479	-\$1,186,309	-20.5%
<i>Cannabis Tax (Projection)</i>	\$0	\$0	\$339,167	\$339,167	
Use Tax	\$1,071,661	\$1,138,045	\$1,071,661	-\$66,384	-5.8%
State Reimbursement	\$1,907,625	\$2,296,989	\$2,296,989	\$0	0.0%
State Salary Reimbursement	\$295,523	\$324,635	\$324,635	\$0	0.0%
State Revenue Salary Stipends	\$45,500	\$48,500	\$48,500	\$0	0.0%
Income Tax	\$3,764,868	\$3,428,707	\$2,728,773	-\$699,934	-20.4%
Charitable Games License/Tax	\$80,915	\$85,900	\$64,732	-\$21,168	-24.6%
<b>Local Gov. Revenue &amp; Reimbursement</b>					
Local Government Revenue	\$657,818	\$744,141	\$770,397	\$26,256	3.5%
Local Government Reimbursement	\$709,870	\$626,046	\$570,446	-\$55,600	-8.9%
<b>Fees, Fines &amp; Forfeitures</b>					
General Government - Fees	\$4,063,447	\$3,928,384	\$3,381,207	-\$547,177	-13.9%
Fines (Bond Forfeitures, DUI Fines, Traffic)	\$760,980	\$750,000	\$570,735	-\$179,265	-23.9%
Forfeitures	\$0	\$13,000	\$0	-\$13,000	-100.0%
<b>Miscellaneous Revenue</b>					
Interest Earnings	\$113,702	\$115,370	\$56,851	-\$58,519	-50.7%
Rents & Royalties	\$1,167,872	\$1,191,657	\$1,166,657	-\$25,000	-2.1%
Gifts & Donations	\$37,648	\$12,200	\$5,000	-\$7,200	-59.0%
Sale of Fixed Assets	\$0	\$0	\$0	\$0	
Miscellaneous Revenue	\$114,257	\$118,500	\$159,986	\$41,486	35.0%
<b>Interfund/Interdepartment</b>					
Interfund Transfers	\$5,776,106	\$1,704,215	\$1,642,095	-\$62,120	-3.6%
Nursing Home Reimb	\$0	\$0	\$0	\$0	
Interfund Reimbursements	\$48,397	\$73,683	\$64,683	-\$9,000	-12.2%
Other Financing Sources	\$2,845,400	\$0	\$0	\$0	
<b>TOTAL</b>	<b>\$46,841,050</b>	<b>\$40,783,194</b>	<b>\$36,457,043</b>	<b>-\$4,326,151</b>	<b>-10.6%</b>

**Champaign County**  
**General Corporate Fund FY2020**  
**Expenditure Projection Report**

FOY2020-May	FY2019 Actual	FY2020 Budget	FY2020 Projected	Budget Variance	
<b>Personnel</b>					
Regular Salaries & Wages	\$16,119,529	\$ 17,045,244	\$16,653,881	-\$391,363	-2.3%
SLEP Salaries	\$6,327,544	\$ 6,330,688	\$6,085,026	-\$245,662	-3.9%
SLEP Overtime	\$426,265	\$ 371,779	\$371,779	\$0	0.0%
Fringe Benefits	\$2,913,575	\$ 3,062,748	\$3,062,748	\$0	0.0%
<b>Total Personnel</b>	<b>\$25,786,913</b>	<b>\$ 26,810,459</b>	<b>\$26,173,433</b>	<b>-\$637,026</b>	<b>-6.4%</b>
<b>Commodities</b>					
Postage	\$219,717	\$ 240,286	\$240,286	\$0	0.0%
Purchase Document Stamps	\$959,626	\$ 1,000,000	\$1,000,000	\$0	0.0%
Gasoline & Oil	\$175,335	\$ 189,085	\$178,045	-\$11,040	-5.8%
All Other Commodities	\$779,299	\$ 795,914	\$856,012	\$60,098	7.6%
<b>Total Commodities</b>	<b>\$2,133,976</b>	<b>\$ 2,225,285</b>	<b>\$2,274,343</b>	<b>\$49,058</b>	<b>6.2%</b>
<b>Services</b>					
Gas Service	\$288,565	\$ 350,000	\$244,225	-\$105,775	-30.2%
Electric Service	\$697,756	\$ 780,000	\$799,470	\$19,470	2.5%
Medical Services	\$1,039,996	\$ 1,071,409	\$1,071,409	\$0	0.0%
All Other Services	\$4,808,791	\$ 5,522,445	\$5,014,380	-\$508,065	-9.2%
<b>Total Services</b>	<b>\$6,835,108</b>	<b>\$ 7,723,854</b>	<b>\$7,129,485</b>	<b>-\$594,369</b>	<b>-7.7%</b>
<b>Capital</b>					
Vehicles	\$158,635	\$ 145,000	\$145,000	\$0	0.0%
All Other Capital	\$185,454	\$483,140	\$413,140	-\$70,000	-14.5%
Operations & Maintenance	\$0	\$0	\$26,400	\$26,400	
<b>Transfers</b>					
To Capital Improvement Fund	\$1,820,948	\$ 2,642,129	\$1,942,129	-\$700,000	-26.5%
To Nursing Home Fund	\$0	\$ -	\$0	\$0	
To All Other Funds	\$152,154	\$ 83,000	\$83,000	\$0	0.0%
Interdepartment	\$0	\$ -	\$0	\$0	
<b>Debt Repayment</b>					
Bond & Debt Certificate Payments	\$2,864,061	\$ 195,655	\$181,567	-\$14,088	-7.2%
Promissory Note Repayment (with Int.)	\$2,031,970	\$0	\$0	\$0	
<b>TOTAL</b>	<b>\$41,969,219</b>	<b>\$40,308,522</b>	<b>\$38,368,497</b>	<b>-\$1,940,025</b>	<b>-4.8%</b>

**Champaign County**  
**General Corporate Fund FY2020 Projection**  
**Summary**

FUND BALANCE 12/31/19 <b>(unaudited)</b>	\$7,044,853	
<u>Beginning</u> Fund Balance % OF FY2020 BUDGET	17.5%	
	<i>Budgeted</i>	<i>Projected</i>
FY2020 REVENUE	\$40,783,194	<b>\$36,457,043</b>
FY2020 EXPENDITURE	<u>\$40,308,522</u>	<u><b>\$38,368,497</b></u>
<b>Revenue to Expenditure Difference</b>	<u>\$474,672</u> *	<u><b>-\$1,911,454</b></u>
<b>FUND BALANCE PROJECTION - 12/31/20</b>	<b>\$7,519,525</b>	<b>\$5,133,399</b>
<b>% OF 2020 Projected Expenditure Budget</b>	<b>18.7%</b>	<b>13.4%</b>

\*Reflects amount in the levy associated with a favorable hospital property tax case ruling.