

REQUIRED SUPPLEMENTARY
INFORMATION

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

ILLINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE PAST FOUR YEARS

Calendar Year Ended December 31, 2018	2018			2017			2016		
	Primary Government	GIS	Total County	Primary Government	GIS	Total County	Primary Government	GIS	Total County
Total Pension Liability									
Service Cost	\$ 2,740,120	\$ 28,517	\$ 2,768,637	\$ 2,855,304	\$ 29,716	\$ 2,885,020	\$ 2,855,617	\$ 29,719	\$ 2,885,336
Interest on the Total Pension Liability	9,935,567	103,401	10,038,968	9,827,677	102,279	9,929,956	9,357,461	97,385	9,454,846
Changes of Benefit Terms			-			-			-
Differences Between Expected and Actual Experience of the Total Pension Liability	(578,842)	(6,024)	(584,866)	(381,050)	(3,966)	(385,016)	181,259	1,886	183,145
Changes of Assumptions	3,957,731	41,189	3,998,920	(4,140,060)	(43,086)	(4,183,146)	(181,055)	18,008	(163,047)
Benefit Payments, including Refunds of Employee Contributions	(6,835,128)	(71,134)	(6,906,262)	(6,496,367)	(67,609)	(6,563,976)	(5,763,333)	(59,980)	(5,823,313)
Net Change in Total Pension Liability	<u>9,219,448</u>	<u>95,949</u>	<u>9,315,397</u>	<u>1,665,504</u>	<u>17,334</u>	<u>1,682,838</u>	<u>6,449,949</u>	<u>87,018</u>	<u>6,536,967</u>
Total Pension Liability - Beginning	<u>134,795,756</u>	<u>1,125,967</u>	<u>135,921,723</u>	<u>133,130,252</u>	<u>1,108,633</u>	<u>134,238,885</u>	<u>126,680,303</u>	<u>1,021,615</u>	<u>127,701,918</u>
Total Pension Liability - Ending (A)	<u>\$ 144,015,204</u>	<u>\$ 1,221,916</u>	<u>\$ 145,237,120</u>	<u>\$ 134,795,756</u>	<u>\$ 1,125,967</u>	<u>\$ 135,921,723</u>	<u>\$ 133,130,252</u>	<u>\$ 1,108,633</u>	<u>\$ 134,238,885</u>
Plan Fiduciary Net Position									
Contributions - Employer	\$ 2,486,658	\$ 25,879	\$ 2,512,537	\$ 2,428,480	\$ 25,274	\$ 2,453,754	\$ 2,571,016	\$ 26,757	\$ 2,597,773
Contributions - Employees	1,383,132	14,395	1,397,527	1,345,317	14,001	1,359,318	1,315,639	13,692	1,329,331
Net Investment Income	(7,795,046)	(81,125)	(7,876,171)	21,979,796	228,748	22,208,544	8,005,001	83,310	8,088,311
Benefit Payments, including Refunds of Employee Contributions	(6,835,128)	(71,134)	(6,906,262)	(6,496,367)	(67,609)	(6,563,976)	(5,763,333)	(59,980)	(5,823,313)
Other (Net Transfer)	1,981,412	20,621	2,002,033	(2,360,835)	(24,569)	(2,385,404)	837,858	8,720	846,578
Net Change in Plan Fiduciary Net Position	<u>(8,778,972)</u>	<u>(91,364)</u>	<u>(8,870,336)</u>	<u>16,896,391</u>	<u>175,845</u>	<u>17,072,236</u>	<u>6,966,181</u>	<u>72,499</u>	<u>7,038,680</u>
Plan Fiduciary Net Position - Beginning	<u>142,052,078</u>	<u>1,201,485</u>	<u>143,253,563</u>	<u>125,155,687</u>	<u>1,025,640</u>	<u>126,181,327</u>	<u>118,189,506</u>	<u>953,141</u>	<u>119,142,647</u>
Plan Fiduciary Net Position - Ending (B)	<u>\$ 133,273,106</u>	<u>\$ 1,110,121</u>	<u>\$ 134,383,227</u>	<u>\$ 142,052,078</u>	<u>\$ 1,201,485</u>	<u>\$ 143,253,563</u>	<u>\$ 125,155,687</u>	<u>\$ 1,025,640</u>	<u>\$ 126,181,327</u>
Net Pension Liability - Ending (A) - (B)	\$ 10,742,098	\$ 111,795	\$ 10,853,893	\$ (7,256,322)	\$ (75,518)	\$ (7,331,840)	\$ 7,974,565	\$ 82,993	\$ 8,057,558
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			92.53%			105.39%			94.00%
Covered Valuation Payroll	\$ 30,177,539	\$ 314,063	\$ 30,491,602	\$ 28,839,967	\$ 300,143	\$ 29,140,110	\$ 28,797,619	\$ 299,675	\$ 29,097,294
Net Pension Liability as a Percentage of Covered Valuation Payroll	35.60%	35.60%	35.60%	-25.16%	-25.16%	-25.16%	27.69%	27.69%	27.69%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this information is presented for those years for which information is available

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2018			2017			2016		
	Primary Government	GIS	Total	Primary Government	GIS	Total	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,486,629	\$ 25,879	\$ 2,512,508	\$ 2,433,396	\$ 25,325	\$ 2,458,721	\$ 2,486,005	\$ 25,872	\$ 2,511,877
Contribution in relation to the Actuarially Determined Contribution	(2,486,658)	(25,879)	(2,512,537)	(2,428,480)	(25,274)	(2,453,754)	(2,571,016)	(26,757)	(2,597,773)
Contribution deficiency/(excess)	<u>\$(29)</u>	<u>\$(0)</u>	<u>\$(29)</u>	<u>\$ 4,916</u>	<u>\$ 51</u>	<u>\$ 4,967</u>	<u>\$(85,011)</u>	<u>\$(885)</u>	<u>\$(85,896)</u>
Covered Valuation Payroll	\$ 30,177,539	\$ 314,063	\$ 30,491,602	\$ 28,797,619	\$ 299,675	\$ 29,097,294	\$ 28,839,967	\$ 300,143	\$ 29,140,110
Contributions as a percentage of covered valuation payroll	8.24%	8.24%	8.24%	8.43%	8.43%	8.43%	8.91%	8.91%	8.91%

COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION

Exhibit XI

ILLINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE PAST FOUR YEARS

Calendar Year Ended December 31, 2018	2015		
	Primary Government	GIS	Total
Total Pension Liability			
Service Cost	\$ 2,916,003	\$ 23,516	\$ 2,939,519
Interest on the Total Pension Liability	8,905,513	71,818	8,977,331
Changes of Benefit Terms			-
Differences Between Expected and Actual Experience of the Total Pension Liability	42,797	345	43,142
Changes of Assumptions	157,926	1,274	159,200
Benefit Payments, including Refunds of Employee Contributions	(5,248,195)	(42,324)	(5,290,519)
Net Change in Total Pension Liability	<u>6,774,044</u>	<u>54,629</u>	<u>6,828,673</u>
Total Pension Liability - Beginning	<u>119,906,259</u>	<u>966,986</u>	<u>120,873,245</u>
Total Pension Liability - Ending (A)	<u>\$ 126,680,303</u>	<u>\$ 1,021,615</u>	<u>\$ 127,701,918</u>
Plan Fiduciary Net Position			
Contributions - Employer	\$ 2,514,890	\$ 20,281	\$ 2,535,171
Contributions - Employees	1,331,726	10,740	1,342,466
Net Investment Income	600,148	4,840	604,988
Benefit Payments, including Refunds of Employee Contributions	(5,248,195)	(42,324)	(5,290,519)
Other (Net Transfer)	(1,739,476)	(14,028)	(1,753,504)
Net Change in Plan Fiduciary Net Position	<u>(2,540,907)</u>	<u>(20,491)</u>	<u>(2,561,398)</u>
Plan Fiduciary Net Position - Beginning	<u>120,730,413</u>	<u>973,632</u>	<u>121,704,045</u>
Plan Fiduciary Net Position - Ending (B)	<u>\$ 118,189,506</u>	<u>\$ 953,141</u>	<u>\$ 119,142,647</u>
Net Pension Liability - Ending (A) - (B)	\$ 8,490,797	\$ 68,474	\$ 8,559,271
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			93.30%
Covered Valuation Payroll	\$ 28,797,619	\$ 299,675	\$ 29,097,294
Net Pension Liability as a Percentage of Covered Valuation Payroll	29.48%	22.85%	29.42%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	2015		
	Primary Government	GIS	Total
Actuarially Determined Contribution	\$ 2,502,933	\$ 20,185	\$ 2,523,118
Contribution in relation to the Actuarially Determined Contribution	(2,514,890)	(20,281)	(2,535,171)
Contribution deficiency/(excess)	<u>\$ (11,957)</u>	<u>\$ (96)</u>	<u>\$ (12,053)</u>
Covered Valuation Payroll	\$ 27,903,376	\$ 225,027	\$ 28,128,403
Contributions as a percentage of covered valuation payroll	9.01%	9.01%	9.01%

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

ILLINOIS MUNICIPAL RETIREMENT FUND-REGULAR PLAN

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2018 Contribution Rate*

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 each year which are 12 months prior to the beginning of the fiscal year in which the contributions are made

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	25-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.50%
Price Inflation Rate:	2.75%
Salary Increases:	3.75% to 14.50%; including inflation
Investment Rate of Return:	7.50%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013
Mortality:	For non-disabled retirees, disabled retirees, and active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The non-disabled rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. The disabled rates were developed from the RP-2014 Disabled Retirees Mortality Table and the rates for active members were developed from the RP-2014 Employee Mortality Table. All rates were adjusted to match current IMRF experience.

Other Information:

There were no benefit changes during the year

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

**IIIINOIS MUNICIPAL RETIREMENT FUND-SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP) PLAN
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE PAST FOUR YEARS**

Calendar Year Ended December 31, 2018	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability				
Service Cost	\$ 1,219,225	\$ 1,263,203	\$ 1,333,114	\$ 1,348,160
Interest on the Total Pension Liability	5,552,330	5,348,262	5,071,574	4,834,322
Changes of Benefit Terms	-	-	-	
Differences Between Expected and Actual Experience of the Total Pension Liability	1,011,502	308,567	601,651	25,656
Changes of Assumptions	2,422,888	(659,768)	(185,333)	90,026
Benefit Payments, including Refunds of Employee Contributions	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
Net Change in Total Pension Liability	<u>\$ 6,553,252</u>	<u>\$ 2,878,224</u>	<u>\$ 3,670,682</u>	<u>\$ 3,383,408</u>
Total Pension Liability - Beginning	<u>75,247,799</u>	<u>72,369,575</u>	<u>68,698,893</u>	<u>65,315,485</u>
Total Pension Liability - Ending (A)	<u>\$ 81,801,051</u>	<u>\$ 75,247,799</u>	<u>\$ 72,369,575</u>	<u>\$ 68,698,893</u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 1,408,878	\$ 1,419,159	\$ 1,549,762	\$ 1,414,279
Contributions - Employees	531,815	548,357	518,028	568,728
Net Investment Income	(4,941,998)	11,542,465	6,558,565	168,895
Benefit Payments, including Refunds of Employee Contributions	(3,652,693)	(3,382,040)	(3,150,324)	(2,914,756)
Other (Net Transfer)	1,510,719	(1,144,154)	1,807,831	1,445,429
Net Change in Plan Fiduciary Net Position	<u>\$ (5,143,279)</u>	<u>\$ 8,983,787</u>	<u>\$ 7,283,862</u>	<u>\$ 682,575</u>
Plan Fiduciary Net Position - Beginning	<u>71,702,888</u>	<u>62,719,101</u>	<u>55,435,239</u>	<u>54,752,664</u>
Plan Fiduciary Net Position - Ending (B)	<u>\$ 66,559,609</u>	<u>\$ 71,702,888</u>	<u>\$ 62,719,101</u>	<u>\$ 55,435,239</u>
Net Pension Liability - Ending (A) - (B)	<u>\$ 15,241,442</u>	<u>\$ 3,544,911</u>	<u>\$ 9,650,474</u>	<u>\$ 13,263,654</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.37%	95.29%	86.67%	80.69%
Covered Valuation Payroll	\$ 6,608,243	\$ 6,587,969	\$ 6,708,478	\$ 6,821,581
Net Pension Liability as a Percentage of Covered Valuation Payroll	230.64%	53.81%	143.85%	194.44%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 1,408,877	\$ 1,405,214	\$ 1,516,787	\$ 1,413,432
Contribution in relation to the Actuarially Determined Contribution	(1,408,878)	(1,419,159)	(1,549,762)	(1,414,279)
Contribution deficiency/(excess)	<u>\$ (1)</u>	<u>\$ (13,945)</u>	<u>\$ (32,975)</u>	<u>\$ (847)</u>
Covered Valuation Payroll	\$ 6,608,243	\$ 6,587,969	\$ 6,708,478	\$ 6,821,581
Contributions as a percentage of covered valuation payroll	21.32%	21.54%	23.10%	20.73%

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

ILLINOIS MUNICIPAL RETIREMENT FUND-SHERIFF'S LAW ENFORCEMENT PERSONNEL (SLEP) PLAN

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2018 Contribution Rate*

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 each year which are 12 months prior to the beginning of the fiscal year in which the contributions are made

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	25-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.50%
Price Inflation Rate:	2.75%. No explicit price inflation assumption is used in this valuation
Salary Increases:	3.75% to 14.50%; including inflation
Investment Rate of Return:	7.50%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study for the period 2011-2013
Mortality:	For non-disabled retirees, disabled retirees, and active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The non-disabled rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. The disabled rates were developed from the RP-2014 Disabled Retirees Mortality Table and the rates for active members were developed from the RP-2014 Employee Mortality Table. All rates were adjusted to match current IMRF experience.

Other Information:

There were no benefit changes during the year

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

IIIINOIS MUNICIPAL RETIREMENT FUND-ELECTED COUNTY OFFICIALS (ECO) PLAN

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS FOR THE PAST FOUR YEARS

Calendar Year Ended December 31, 2018	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability				
Service Cost	\$ 24,263	\$ 28,928	\$ 58,235	\$ 62,142
Interest on the Total Pension Liability	318,929	332,393	301,682	301,212
Changes of Benefit Terms	-	-	-	
Differences Between Expected and Actual Experience of the Total Pension Liability	177,073	21,049	362,176	(48,193)
Changes of Assumptions	91,114	(138,306)	(147,931)	(7,737)
Benefit Payments, including Refunds of Employee Contributions	(452,289)	(390,215)	(315,463)	(305,993)
Net Change in Total Pension Liability	<u>\$ 159,090</u>	<u>\$ (146,151)</u>	<u>\$ 258,699</u>	<u>\$ 1,431</u>
Total Pension Liability - Beginning	<u>4,466,405</u>	<u>4,612,556</u>	<u>4,353,857</u>	<u>4,352,426</u>
Total Pension Liability - Ending (A)	<u><u>\$ 4,625,495</u></u>	<u><u>\$ 4,466,405</u></u>	<u><u>\$ 4,612,556</u></u>	<u><u>\$ 4,353,857</u></u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 202,469	\$ 210,244	\$ 268,188	\$ 240,837
Contributions - Employees	14	7,096	22,407	13,936
Net Investment Income	(198,038)	471,375	151,991	10,424
Benefit Payments, including Refunds of Employee Contributions	(452,289)	(390,215)	(315,463)	(305,993)
Other (Net Transfer)	199,364	(92,303)	93,813	197,715
Net Change in Plan Fiduciary Net Position	<u>\$ (248,480)</u>	<u>\$ 206,197</u>	<u>\$ 220,936</u>	<u>\$ 156,919</u>
Plan Fiduciary Net Position - Beginning	<u>2,694,415</u>	<u>2,488,218</u>	<u>2,267,282</u>	<u>2,110,363</u>
Plan Fiduciary Net Position - Ending (B)	<u><u>\$ 2,445,935</u></u>	<u><u>\$ 2,694,415</u></u>	<u><u>\$ 2,488,218</u></u>	<u><u>\$ 2,267,282</u></u>
Net Pension Liability - Ending (A) - (B)	<u>\$ 2,179,560</u>	<u>\$ 1,771,990</u>	<u>\$ 2,124,338</u>	<u>\$ 2,086,575</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.88%	60.33%	53.94%	52.08%
Covered Valuation Payroll	\$ 192	\$ 94,608	\$ 175,291	\$ 181,882
Net Pension Liability as a Percentage of Covered Valuation Payroll	1135187.50%	1872.98%	1211.89%	1147.21%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 536	\$ 127,352	\$ 242,603	\$ 283,538
Contribution in relation to the Actuarially Determined Contribution	(202,469)	(210,244)	(268,188)	(240,837)
Contribution deficiency/(excess)	<u><u>\$ (201,933)</u></u>	<u><u>\$ (82,892)</u></u>	<u><u>\$ (25,585)</u></u>	<u><u>\$ 42,701</u></u>
Covered Valuation Payroll	\$ 192	\$ 94,608	\$ 175,291	\$ 181,882
Contributions as a percentage of covered valuation payroll	105452.60%	222.23%	153.00%	132.41%

See Independent Auditors' Report

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XI

ILLINOIS MUNICIPAL RETIREMENT FUND-ELECTED COUNTY OFFICIALS (ECO) PLAN

Notes to Schedule:

Summary of Actuarial Methods and Assumptions used in the calculation of the 2017 Contribution Rate*

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31 each year which are 12 months prior to the beginning of the fiscal year in which the contributions are made

Methods and assumptions used to determine contribution rates for 2018:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level percentage of payroll, Closed
Remaining Amortization Period:	25-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth Rate:	3.50%
Price Inflation Rate:	2.75%
Salary Increases:	3.75% to 14.50%; including inflation
Investment Rate of Return:	7.50%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study for the period 2011-2013.
Mortality:	For non-disabled retirees, disabled retirees, and active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The non-disabled rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table. The disabled rates were developed from the RP-2014 Disabled Retirees Mortality Table and the rates for active members were developed from the RP-2014 Employee Mortality Table. All rates were adjusted to match current IMRF experience.

Other Information:

There were no benefit changes during the year

**COUNTY OF CHAMPAIGN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION**

Exhibit XII

SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS FOR 2018

Calendar Year Ended December 31, 2018	<u>2018</u>
Total Pension Liability	
Service Cost	\$ 127,400
Interest on the Total OPEB Liability	113,869
Changes of Assumptions	(177,230)
Benefit Payments	<u>(233,715)</u>
Net Change in Total Pension Liability	\$ (169,676)
Total OPEB Liability - Beginning	<u>3,298,633</u>
Total OPEB Liability - Ending (A)	<u><u>\$ 3,128,957</u></u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%
Covered Valuation Payroll	N/A
Total OPEB Liability as a Percentage of Covered Valuation Payroll	N/A

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available. The County implemented GASB 75 in fiscal year 2018. Information prior to 2018 is not available.

Methods and assumptions used to determine contribution rates:

Valuation Date	January 1, 2018
Measurement Date	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
Price Inflation Rate:	2.30%
Medical Trend Rate	3.40%-3.90% over 55 years
Salary Increases:	2.50%

COUNTY OF CHAMPAIGN, ILLINOIS
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Exhibit XIII

	General Fund			Regional Planning Commission Fund			Mental Health Fund			Early Childhood Fund		
	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)
REVENUES:												
Property Taxes	\$ 11,553,850	\$ 12,157,822	\$ 12,631,941	\$ 0	\$ 0	\$ 0	\$ 4,405,895	\$ 4,661,225	\$ 4,799,540	\$ 9,567,237	\$ 10,246,695	\$ 8,701,175
Hotel/Motel & Auto Rental Taxes	58,232	53,500	53,500	0	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,541,685	15,863,811	15,840,369	9,581,528	12,328,737	11,956,718	310,783	338,515	338,515	125,077	75,000	75,000
Fines & Forfeitures	755,429	669,000	669,000	0	0	0	0	0	0	0	0	0
Licenses & Permits	2,095,356	2,095,762	1,555,762	0	0	0	0	0	0	0	0	0
Charges for Services	3,768,110	3,944,207	3,936,729	1,137,493	2,603,610	1,491,610	0	0	0	0	0	0
Rents and Royalties	1,041,384	1,115,086	1,115,086	0	0	0	0	0	0	0	0	0
Investment Earnings	112,134	11,650	11,650	13,918	1,500	1,500	41,818	500	500	21,839	5,000	5,000
Miscellaneous	177,929	163,232	128,895	142,783	95,670	70,650	51,568	20,000	20,000	5,290	34,250	9,250
Total Revenues	36,104,109	36,074,070	35,942,932	10,875,722	15,029,517	13,520,478	4,810,064	5,020,240	5,158,555	9,719,443	10,360,945	8,790,425
EXPENDITURES:												
Current: General Government	\$ 10,120,698	\$ 10,468,183	\$ 10,159,918	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Justice & Public Safety	24,284,922	25,061,003	24,717,076	0	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	4,584,369	4,962,240	5,100,555	0	0	0
Education	0	0	0	0	0	0	0	0	0	9,589,871	10,321,070	8,750,550
Social Services	130,747	109,796	109,796	0	0	0	0	0	0	0	0	0
Development	487,026	499,204	481,832	9,718,833	13,271,440	13,152,337	0	0	0	0	0	0
Debt Service: Principal Retirement	380,000	380,000	380,000	0	0	0	0	0	0	0	0	0
Interest & Fiscal Charges	91,663	92,655	93,188	0	0	0	0	0	0	0	0	0
Total Expenditures	35,495,056	36,610,841	35,941,810	10,558,541	15,062,922	13,555,637	4,584,369	4,962,240	5,100,555	9,589,871	10,321,070	8,750,550
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	609,053	(536,771)	1,122	317,181	(33,405)	(35,159)	225,695	58,000	58,000	129,572	39,875	39,875
OTHER FINANCING SOURCES (USES):												
Transfers In	1,268,772	1,328,662	1,316,951	319,525	478,646	478,646	0	0	0	0	0	0
Transfers Out	(3,756,776)	(3,756,778)	(833,985)	(275,688)	(354,400)	(352,646)	(56,779)	(58,000)	(58,000)	0	0	0
Net Other Financing Sources (Uses)	(2,488,004)	(2,428,116)	482,966	43,837	124,246	126,000	(56,779)	(58,000)	(58,000)	0	0	0
NET CHANGE IN FUND BALANCES	(1,878,951)	(2,964,887)	484,088	361,018	90,841	90,841	168,916	0	0	129,572	39,875	39,875
FUND BALANCES--Beginning of Year	4,558,983	4,558,983	4,558,983	695,687	695,687	695,687	2,971,227	2,971,227	2,971,227	1,971,365	1,971,365	1,971,365
FUND BALANCES--End of Year	\$ 2,680,032	\$ 1,594,096	\$ 5,043,071	\$ 1,056,705	\$ 786,528	\$ 786,528	\$ 3,140,143	\$ 2,971,227	\$ 2,971,227	\$ 2,100,937	\$ 2,011,240	\$ 2,011,240

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