

CHAMPAIGN COUNTY FY2016 BUDGET



FY2016 County Budget

- ▶ FY2016 Total 56 Funds Champaign County Budget:
 - \$123,130,970 – Revenue
 - \$124,716,514 – Expenditure
 - Revenue to Expenditure = **-\$1,585,544**

FY2016	General Corporate	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Joint Venture	TOTAL
Beginning Fund Balance	\$3,888,079	\$28,302,566	\$387,918	\$373,711	\$195,809	\$4,896,794	\$236,674	\$38,281,551
Revenues	\$35,970,035	\$58,669,020	\$1,638,827	\$250	\$17,018,100	\$9,281,537	\$553,201	\$123,130,970
Expenditures	\$35,792,545	\$61,004,189	\$1,613,363	\$255,000	\$17,010,037	\$8,519,966	\$521,414	\$124,716,514
Ending Fund Balance	\$4,065,569	\$25,967,397	\$413,382	\$118,961	\$203,872	\$5,658,365	\$268,461	\$36,696,007

County Board Decision Points

Focus Budgets

- ▶ FY2016 General Corporate Fund Budget:
 - \$35,970,035 – Revenue
 - \$35,792,545 – Expenditure
 - Revenue to Expenditure = \$177,490
- ▶ FY2016 Public Safety Sales Tax Budget:
 - \$4,596,819 – Revenue
 - \$4,685,295 – Expenditure
 - Revenue to Expenditure – – \$ 88,476
- ▶ Mental Health Fund
 - \$4,817,437 – Revenue
 - \$4,869,318 – Expenditure
 - Revenue to Expenditure – –\$ 55,881
- ▶ FY2016 GIS Fund
 - \$205,150 – Revenue
 - \$283,155 – Expenditure
 - Revenue to Expenditure – – \$ 78,005

FY2016 General Corporate Fund

»» BUDGET OVERVIEW

FY2016 Budget Preparation –

- ▶ FY2015 Budgeted Revenues Not Performing as Budgeted
- ▶ Expenditure Increases Outpacing Revenue Increases
- ▶ Resulting Recommendation – Departments to prepare budgets with 4% reduction

Major Required Decreased Revenues

	FY2015	FY2016	Decrease
INTEREST-DELINQUENT TAXES	\$650,000	\$575,000	(\$75,000)
1% SALES TAX (UNINCORP.)	\$1,519,211	\$1,130,161	(\$389,050)
1 / 4% SALES TAX (ALL CNTY)	\$5,522,911	\$5,519,290	(\$3,621)
OFF-TRACK BETTING	\$44,500	\$30,000	(\$14,500)
FEES	\$4,358,156	\$4,188,403	(\$169,753)
TOTAL	\$12,094,778	\$11,442,854	(\$651,924)

Major Required Increased Expenditure

	FY2015	FY2016	Increase
SALARIES WITH NEGOTIATED INCREASES	\$9,908,144	\$10,211,935	\$303,791
JUROR EXPENSE	\$139,500	\$317,532	\$178,032
ELECTION JUDGES & WORKERS	\$80,000	\$150,000	\$70,000
METCAD	\$566,296	\$656,903	\$90,607
ADA COMPLIANCE	\$0	\$174,776	\$174,776
TOTAL	\$25,629,296	\$26,197,405	\$817,206

Request for Budget Cuts

- ▶ \$651,924 in Lost Revenue + \$817,206 in New Expenditure = \$1,469,130 problem for FY2016 Budget
- ▶ Result – Initial Request for 4% cuts in the FY2016 Budget Requests
- ▶ Actual Net Changes to budgets do not achieve full 4% – if a Department could not achieve 4% without eliminating positions, they were required to cut only to that point

EXPENDITURE	FY2015 Budget	FY2016 Budget	FY2015 - \$ Change	FY2015 - % Change
County Board	\$323,239	\$314,239	(\$9,000)	-2.78%
Debt Service	\$403,134	\$407,925	\$4,791	1.19%
Adm. Services	\$729,746	\$709,652	(\$20,094)	-2.75%
IT	\$1,015,359	\$1,044,370	\$29,011	2.86%
Auditor	\$375,968	\$372,156	(\$3,812)	-1.01%
Public Properties	\$3,635,004	\$3,579,574	(\$55,430)	-1.52%
Planning & Zoning	\$403,587	\$399,866	(\$3,721)	-0.92%
Bd of Review	\$125,146	\$122,463	(\$2,683)	-2.14%
County Clerk	\$964,653	\$997,346	\$32,693	3.39%
Recorder	\$1,216,258	\$1,117,975	(\$98,283)	-8.08%
Supv Assessments	\$379,383	\$377,430	(\$1,953)	-0.51%
Treasurer	\$265,691	\$264,803	(\$888)	-0.33%
Circuit Clerk	\$1,202,981	\$1,155,058	(\$47,923)	-3.98%
Courts	\$1,071,687	\$1,234,284	\$162,597	15.17%
Public Defender	\$1,129,545	\$1,098,503	(\$31,042)	-2.75%
Sheriff	\$5,303,235	\$5,131,299	(\$171,936)	-3.24%
Corrections	\$6,191,555	\$6,202,346	\$10,791	0.17%
State's Atty	\$2,524,277	\$2,515,799	(\$8,478)	-0.34%
JDC	\$1,718,720	\$1,825,461	\$106,741	6.21%
Court Services	\$1,513,007	\$1,568,611	\$55,604	3.68%
Coroner	\$519,286	\$539,817	\$20,531	3.95%
EMA	\$151,053	\$148,544	(\$2,509)	-1.66%
Extension Education	\$422,183	\$422,183	\$0	0.00%
Reg Ofc Education	\$212,533	\$204,032	(\$8,501)	-4.00%
VAC	\$124,417	\$119,298	(\$5,119)	-4.11%
General County	\$3,666,447	\$3,744,735	\$78,288	2.14%
ADA Compliance	\$0	\$174,776	\$174,776	100.00%
TOTAL	\$35,588,094	\$35,792,545	\$204,451	0.57%

Revenue Source	FY2016 – \$ Change	FY2016 – % Change
Property Taxes	\$464,979	4.47%
State Shared Revenue	(\$40,098)	-0.28%
Fees & Fines	(\$163,828)	-3.04%
Grants	(\$2,733)	-0.49%
Interfund Revenue	(\$77,588)	-6.33%
Local Shared Revenue	\$83,690	6.85%
Licenses & Permits	\$66,322	5.15%
Miscellaneous	\$51,197	4.40%
TOTAL	\$381,941	1.07%

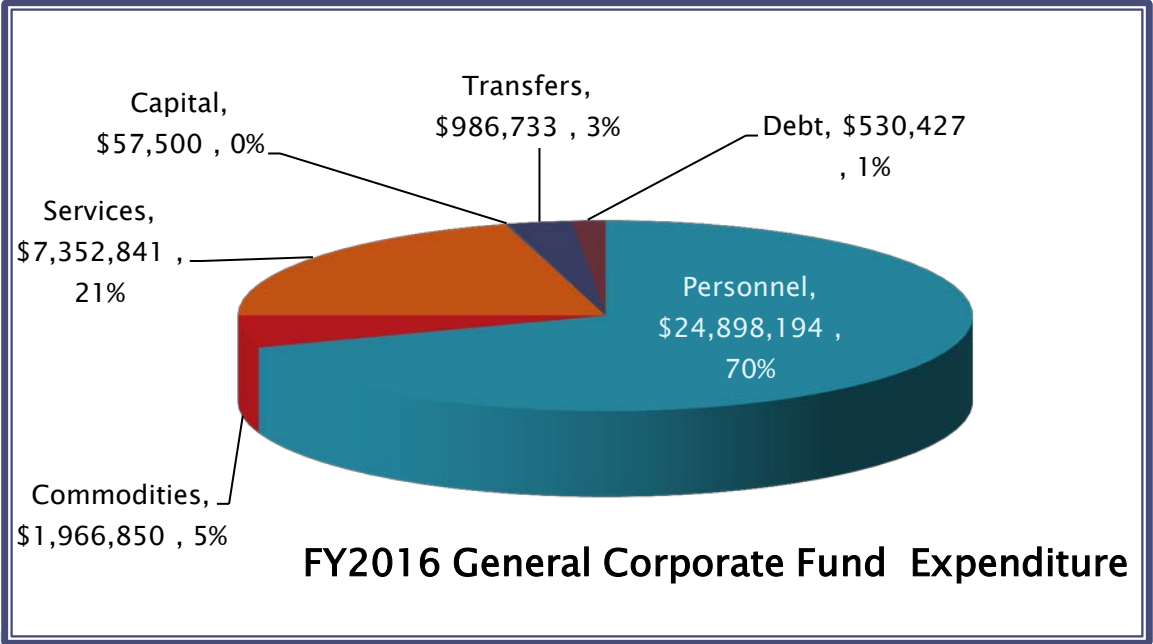
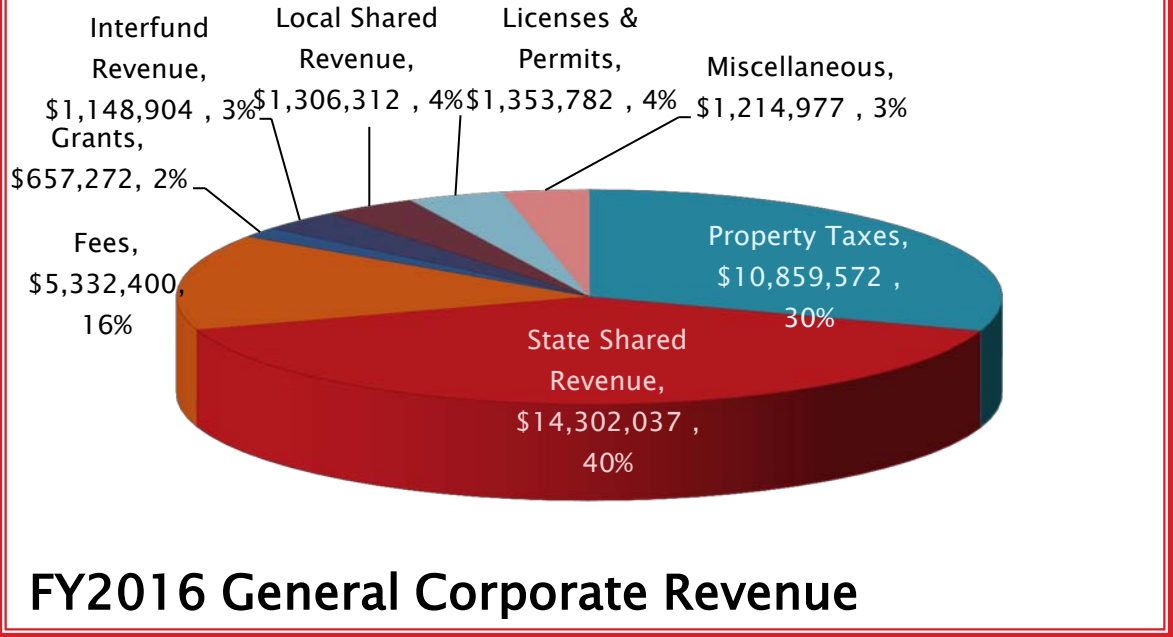
General Corporate Fund

Revenue Changes

Expenditure	FY2016 – \$ Change	FY2016 – % Change
Personnel	\$54,694	0.22%
Commodities	-\$116,338	-5.58%
Services	\$443,714	6.42%
Capital	-\$180,000	-75.79%
Transfers	\$24,284	2.52%
Debt	-\$21,903	-3.97%
TOTAL	\$204,451	0.57%

General Corporate Fund

Expenditure Changes



General Corporate Fund FY2016 Budget-

Revenue	\$35,970,035
Expenditure	\$35,792,545
Revenue to Expenditure	\$ 177,490

Decision Points:

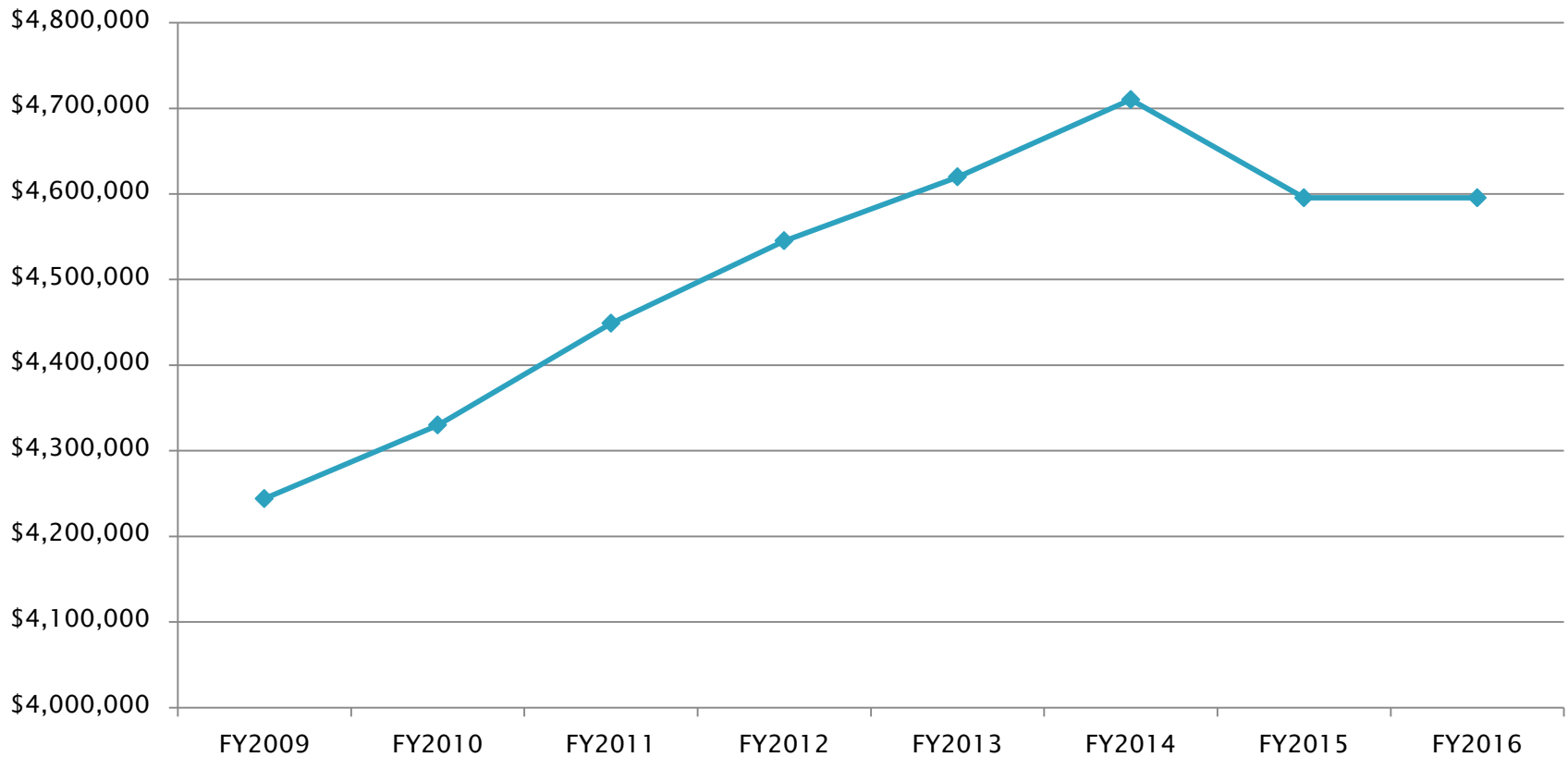
1. Leaving the budget revenue positive improves fund balance position from projected 10.9% at end of FY2015 to 11.36% at end of FY2016.
2. Capital Facilities Projects budgeted at \$532,261 – status quo – unknown until Facilities Conditions Assessment is completed what actual needs may require.
3. \$174,766 budgeted in new department budget for ADA Compliance. Unknown at this point how much of required costs this amount will cover.
4. Capital Asset Replacement Fund budgeted at \$237,194 – covering replacement of only current items to be replaced in FY2016. Full funding of Capital Asset Replacement requires additional \$352,363 in appropriation from General Corporate Fund.
5. \$5,000 being cut from assistance to Veterans as result of 4% reduction.
6. Property Tax Freeze imposed by the State would result in an additional revenue reduction of \$398,765.
6. Potential for increase to the Court Security Fee based on cost analysis study and recent legislation enabling this fee to be adjusted is anticipated to result in approximate \$500,000 increase in fees.
7. Eliminate revenue transfer of \$89,525 from Public Safety Sales Tax Fund to pay for one Lieutenant in Sheriff's Office to balance the Public Safety Sales Tax Fund FY2016 Budget.

FY2016 Public Safety Sales Tax Fund

»» Budget Overview

Sole Revenue Source – ¼ Cent Sales Tax

Public Safety Sales Tax



Public Safety Sales Tax Fund

Revenue	\$4,596,819
Expenditure	\$4,685,295
Revenue to Expenditure	-\$ 88,476

FY2016 Deficit Caused by Unforeseen Drop in Revenue in FY2015

Decision Points: County Board Discretionary Spending from Public Safety Sales Tax Fund

- Discontinue relief to General Corporate Fund for salary and health insurance costs for Lieutenant at the Correctional Center – currently budgeted at \$89,525
- Cut the reimbursement to the General Corporate Fund utilities costs for public safety facilities – currently budgeted at \$441,586
- Funding of the \$100,000 grant for Re-Entry Program Services
- Funding of the \$59,919 for salary and benefits of the Specialty Courts Coordinator Position
- Funding of the \$234,105 – which is the 5% set-aside funding for juvenile justice prevention programs – currently funding the Youth Assessment Center

Mental Health Board Fund

»» Budget Decision Overview

Mental Health Fund

Revenue	\$4,817,437
Expenditure	\$4,869,318
Revenue to Expenditure	-\$ 55,881

Budget Overview – The \$55,881 deficit is purposely budgeted by the Mental Health Board to be spent from reserved funds for the CILA Project. The proposed budget includes the amounts indicated below for two additional positions.

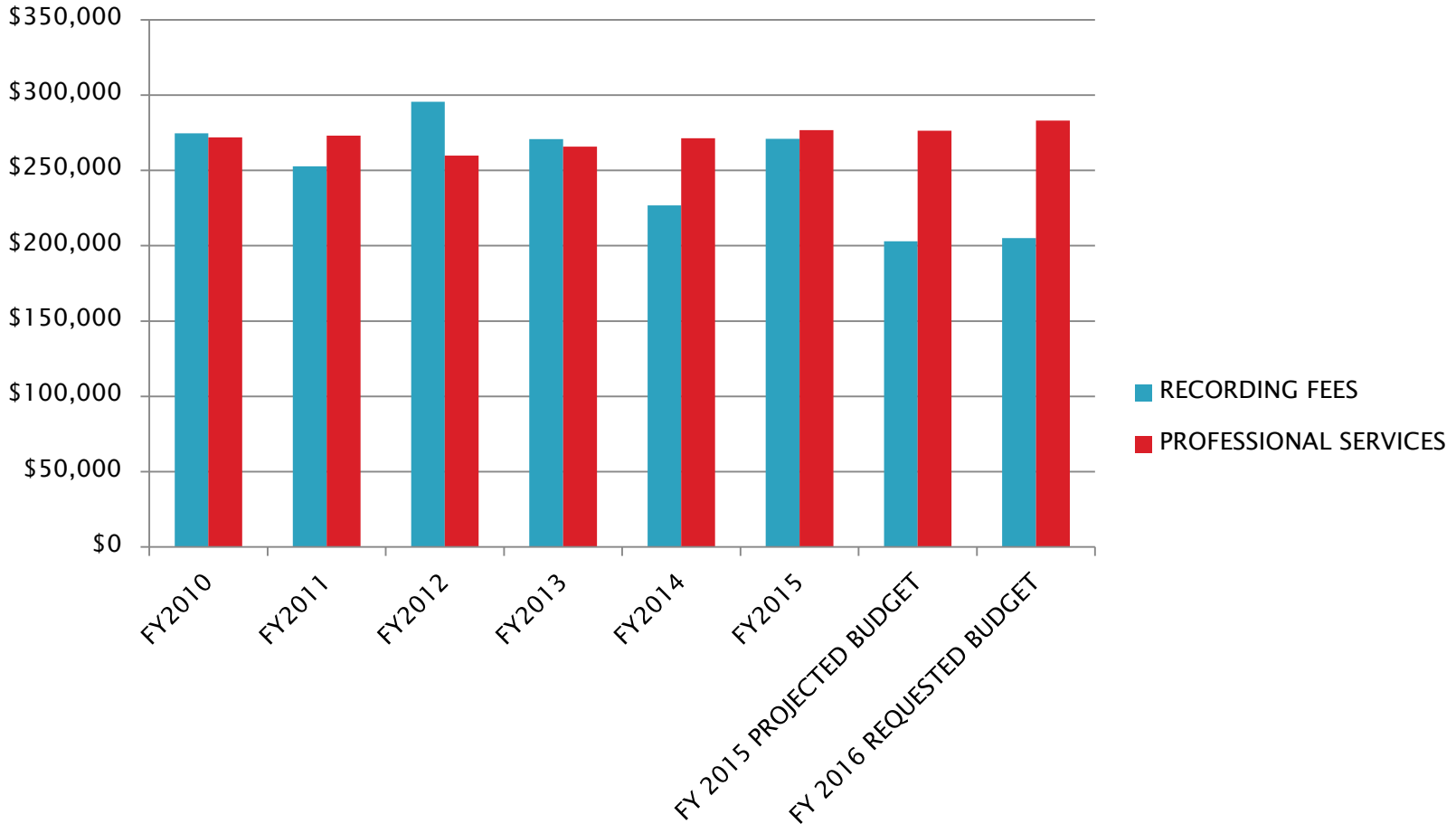
Decision: Adopt the increase staffing of 2 new positions and commensurate personnel costs

Salaries	\$130,982
Fringe Benefits	\$ 37,887
TOTAL	\$168,869

GIS Fund

»» Budget Overview

GIS Fund Revenue/Expenditure



GIS Fund Imbalance

- ▶ Sole Revenue Source is Recording Fees
- ▶ Sole Expenditure is funding the GIS Consortium
- ▶ The Recording Fee is currently \$9 – only 10 counties in the State have set the fee below that level
- ▶ Statewide – the fee ranges from \$3 to \$29
- ▶ The Statutes allow the County Board to set the fee based on the actual cost of service
- ▶ A Cost Analysis Study is being Completed to provide the County Board with data for consideration of a fee increase to bring the Fund back into balance

FY2016 Champaign County Budget

- ▶ **Public Hearing – September 24, 2015**

