

# Committee of the Whole

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September 11, 2012  
Handouts

1. Item IX G1-2 General Corporate fund FY2012 Budget Projection & Budget Change Reports
2. Item IX G5 i) –Overview & summary of FY2013 General Corporate Fund Budget

**FY2012 General Corporate Fund Revenue Projection Report**

September 11, 2012

<b>SIGNIFICANT REVENUE LINE ITEMS/CATEGORIES</b>	<b>FY2011 YTD 8/31/2011</b>	<b>FY2011 ACTUAL Received</b>	<b>FY2012 BUDGET 12/1/2011</b>	<b>FY2012 Actual 8/31/2012</b>	<b>Projected % to be Received</b>	<b>Projected \$\$ to be Received</b>	<b>\$ Difference to Original Budget</b>
PROPERTY TAXES (CURRENT)	\$4,961,306	\$8,069,033	\$8,285,724	\$5,078,613	100%	\$8,285,724	\$0
PROPERTY TAXES (ESCROW)	\$0	\$0	\$0	\$0	0%	\$0	\$0
PROPERTY TAXES (BACK)	\$0	\$3,010	\$5,200	\$0	100%	\$5,200	\$0
MOBILE HOME TAXES	\$25	\$8,814	\$8,500	\$0	100%	\$8,500	\$0
PAYMENT IN LIEU OF TAXES	\$1,287	\$4,929	\$4,500	\$1,345	100%	\$4,500	\$0
COUNTY HOTEL/MOTEL TAX	\$14,186	\$22,232	\$25,000	\$17,907	111%	\$27,726	\$2,726
COUNTY AUTO RENTAL TAX	\$10,099	\$19,140	\$15,000	\$18,885	203%	\$30,403	\$15,403
PENALTIES ON TAXES	\$117,859	\$678,071	\$674,000	\$188,555	101%	\$683,525	\$9,525
BUSINESS LICENSES & PERMITS	\$39,917	\$40,495	\$33,500	\$37,259	117%	\$39,350	\$5,850
NON-BUSINESS LIC. & PERMITS	\$596,380	\$821,218	\$1,326,500	\$941,890	94%	\$1,249,584	-\$76,916
FEDERAL GRANTS	\$440,417	\$594,999	\$456,477	\$282,203	102%	\$464,802	\$8,325
STATE GRANTS	\$186,904	\$218,090	\$213,911	\$174,451	100%	\$213,911	\$0
<b>STATE SHARED REVENUE</b>							
CORP. PERS. PROP. REPL. TAX	\$498,369	\$736,887	\$832,000	\$559,477	94%	\$785,205	-\$46,795
1% SALES TAX (UNINCORPOR.)	\$728,674	\$1,102,692	\$1,138,484	\$713,161	103%	\$1,171,728	\$33,244
1/4% SALES TAX (ALL COUNTY)	\$3,297,897	\$5,009,241	\$5,145,952	\$3,430,708	101%	\$5,212,937	\$66,985
USE TAX	\$332,623	\$478,219	\$509,294	\$327,549	95%	\$486,130	-\$23,164
INHERITANCE TAX	\$0	\$32,698	\$165,709	\$328,274	198%	\$328,274	\$162,565
STATE REIMBURSEMENT	\$1,288,622	\$1,860,082	\$1,296,033	\$671,849	64%	\$827,100	-\$468,933
SALARY REIMBURSEMENT	\$141,342	\$228,813	\$293,360	\$304,101	135%	\$395,182	\$101,822
STATE REV./SALARY STIPENDS	\$31,100	\$38,900	\$40,728	\$40,728	100%	\$40,728	\$0
INCOME TAX	\$2,099,825	\$2,713,396	\$2,639,433	\$2,119,269	105%	\$2,777,699	\$138,266
ILETSB - POLICE TRAINING RMB	\$0	\$0	\$17,000	\$20,365	120%	\$20,365	\$3,365
OFF-TRACK BETTING	\$31,159	\$41,142	\$55,000	\$34,148	100%	\$53,312	-\$1,688
<b>LOCAL GOVERNMENT REVENUE</b>							
LOCAL GOVERNMENT REIMBURSE.	\$417,596	\$592,188	\$521,281	\$410,979	119%	\$618,865	\$97,584
GENERAL GOVERNMENT	\$278,575	\$525,618	\$486,600	\$346,116	119%	\$579,893	\$93,293
FINES	\$2,710,961	\$4,048,232	\$4,433,950	\$2,694,957	92%	\$4,058,060	-\$375,890
FORFEITURES	\$630,070	\$906,733	\$1,065,000	\$671,846	96%	\$1,018,945	-\$46,055
INTEREST EARNINGS	\$18,533	\$53,034	\$25,000	\$6,676	140%	\$35,031	\$10,031
RENTS & ROYALTIES	\$7,746	\$21,194	\$19,500	\$8,434	87%	\$16,956	-\$2,544
GIFTS & DONATIONS	\$849,877	\$1,007,936	\$631,623	\$443,700	100%	\$631,623	\$0
OTHR FIN. SOURCES--FIX. ASSETS	\$11,444	\$21,444	\$7,500	\$10,687	210%	\$15,756	\$8,256
OTHR. MISC. REVENUE	\$13,429	\$15,922	\$8,000	\$12,708	159%	\$12,708	\$4,708
INTERFUND TRANSFERS	\$51,238	\$79,011	\$67,508	\$66,052	137%	\$92,712	\$25,204
INTERFUND REIMBURSEMENTS	\$728,395	\$1,433,309	\$1,463,463	\$773,452	100%	\$1,463,463	\$0
	\$106,709	\$456,061	\$418,331	\$120,686	100%	\$418,331	\$0
<b>TOTALS</b>	<b>\$20,642,563</b>	<b>\$31,882,783</b>	<b>\$32,329,061</b>	<b>\$20,857,031</b>	<b>99%</b>	<b>\$32,074,229</b>	<b>-\$254,832</b>

**FY2012 General Corporate Fund Expenditure Projection Report**

<b>SIGNIFICANT EXPENDITURE LINE ITEMS/CATEGORIES</b>	<b>FY2011 YTD 8/31/2011</b>	<b>FY2011 ACTUAL 12/31/2011</b>	<b>FY2012 BUDGET 12/1/2011</b>	<b>FY2012 YTD 8/31/2012</b>	<b>Projected % TO BE SPENT</b>	<b>Projected \$ to be SPENT</b>	<b>\$ Difference to Original BUDGET (+/-)</b>
<b>PERSONNEL</b>							
Regular Salaries & Wages	\$9,026,174	\$12,478,798	\$13,058,884	\$9,161,755	98.30%	\$12,836,255	-\$222,629
SLEP Salaries	\$4,859,583	\$6,771,176	\$7,048,964	\$4,961,284	98.61%	\$6,951,104	-\$97,860
SLEP Overtime	\$222,435	\$391,223	\$416,676	\$218,824	73.58%	\$306,587	-\$110,089
Fringe Benefits	\$1,967,945	\$2,623,967	\$2,653,214	\$1,981,955	99.60%	\$2,642,607	-\$10,607
<b>COMMODITIES</b>							
Postage	\$161,147	\$230,619	\$241,766	\$232,348	114.30%	\$276,334	\$34,568
Purchase Document Stamps	\$380,925	\$500,925	\$747,850	\$600,000	101.45%	\$758,674	\$10,824
Gasoline & Oil	\$151,688	\$225,469	\$247,451	\$153,816	87.43%	\$216,351	-\$31,100
All Other Commodities	\$337,946	\$613,044	\$645,329	\$399,688	99.11%	\$639,565	-\$5,764
<b>SERVICES</b>							
Gas Service	\$273,933	\$355,604	\$396,500	\$222,320	71.18%	\$282,246	-\$114,254
Electric Service	\$546,203	\$863,826	\$896,500	\$564,519	96.09%	\$861,430	-\$35,070
Medical/Professional Services	\$798,957	\$1,029,512	\$1,005,642	\$766,551	96.28%	\$968,250	-\$37,392
All Other Services	\$2,505,133	\$3,565,621	\$4,053,725	\$2,505,200	97.25%	\$3,942,248	-\$111,477
<b>CAPITAL</b>							
Vehicles	\$64,957	\$182,942	\$120,000	\$42,306	100.00%	\$120,000	\$0
All Other Capital	\$55,176	\$121,920	\$1,795	\$0	100.00%	\$1,795	\$0
<b>TRANSFERS</b>							
To Capital Improvement Fund	\$123,028	\$123,028	\$86,884	\$0	100.00%	\$86,884	\$0
All Other Transfers	\$48,035	\$175,133	\$170,096	\$47,965	100.00%	\$170,096	\$0
<b>DEBT REPAYMENT</b>							
	\$375,015	\$393,050	\$549,246	\$531,541	100.00%	\$549,246	\$0
<b>TOTAL</b>	<b>\$21,898,280</b>	<b>\$30,645,858</b>	<b>\$32,340,522</b>	<b>\$22,390,072</b>	<b>97.74%</b>	<b>\$31,609,671</b>	<b>-\$730,851</b>

**FY2012 General Corporate Fund Projection Summary Report**

SUMMARY

		<i>Fund Balance Less Loan</i>
FUND BALANCE 11/30/11 (unaudited)	\$4,136,581	\$3,803,454
BEGINNING FUND BALANCE % OF BUDGET -	13.06%	12.01%
	<b><i>Budgeted</i></b>	<b><i>Projected</i></b>
ADD FY2012 REVENUE	\$32,329,061	\$32,074,229
LESS FY2012 EXPENDITURE	\$32,340,522	\$31,609,671
<b>Revenue to Expenditure Difference</b>	<b>-\$11,461</b>	<b>\$464,557</b>
<b>FUND BALANCE PROJECTION - 11/30/12</b>	<b>\$4,125,120</b>	<b>\$4,601,138</b>
<b>% OF 2012 Expenditure Budget</b>	<b>12.76%</b>	<b>14.56%</b>
<b>Outstanding Loan to Nursing Home</b>	<b>-\$333,127</b>	<b>-\$333,127</b>
Unreserved Fund Balance Projection - 11/30/12	\$3,791,993	\$4,268,011
% of FY2012 Budget	11.73%	13.50%

## GENERAL CORPORATE FUND - FY2012 BUDGET CHANGE REPORT

<b>General Corporate Fund Original Budget As Of:</b>	<b>12/1/2011</b>
<b>Expenditure</b>	<b>\$31,660,183</b>
<b>Revenue</b>	<b>\$31,551,692</b>
<b>Revenue/Expenditure Difference</b>	<b>(\$108,491)</b>

<b>General Corporate Fund Budget As Of:</b>		<b>9/11/2012</b>	
<b>Expenditure</b>	<b>\$32,340,522</b>	<b>% Inc/Dec</b>	<b>2.15%</b>
<b>Revenue</b>	<b>\$32,329,061</b>	<b>% Inc/Dec</b>	<b>2.46%</b>
			<b>Revenue/Exp.</b> <b>(\$11,461)</b>

### EXPENDITURE CHANGES

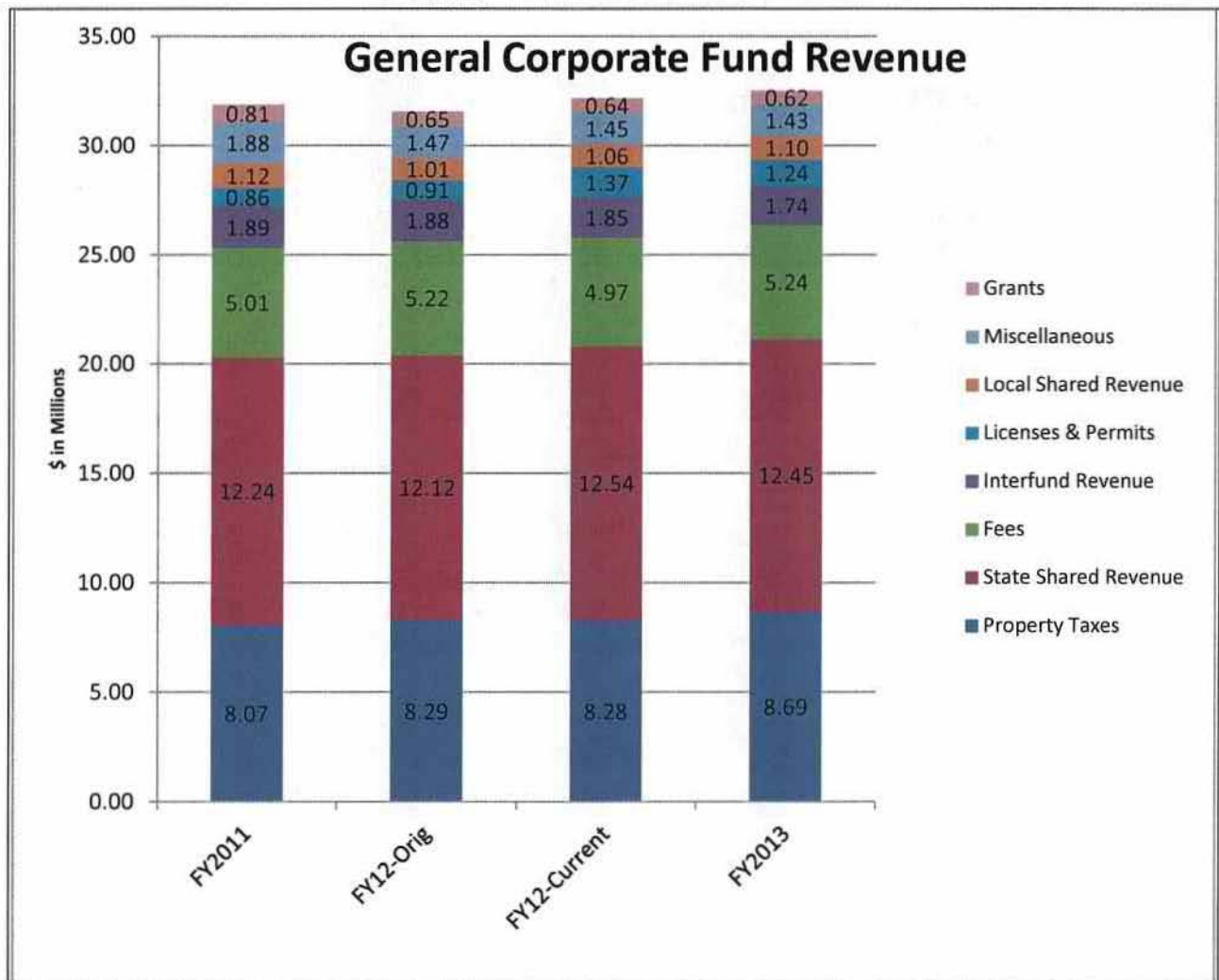
Department	Description	Expenditure Change	Revenue Change	Difference
County Board	Intergovernmental Agreement to Challenge EPA Clinton Landfill Decision	\$14,000	\$0	(\$14,000)
State's Attorney	Appellate Prosecutor Contract	\$3,000	\$0	(\$3,000)
Coroner	Sale of Van/Purchase of Equipment	\$450	\$450	\$0
EMA	Local Emergency Planning Grant	\$6,800	\$6,800	\$0
Auditor	Salary Stipend	\$28	\$28	\$0
Supervisor of Assessments	Salary Stipend	\$1,800	\$1,800	\$0
State's Attorney	Benefits Payout	\$17,868	\$0	(\$17,868)
Correctional Center	Prior Fiscal Year Medical Bills	\$21,587	\$0	(\$21,587)
Coroner	Grant	\$4,000	\$4,000	\$0
Correctional Center	Court Security Staff for Courts Sound/Video Project	\$2,940	\$2,940	\$0
Recorder	Increase in Real Estate Transactions	\$300,000	\$450,000	\$150,000
Coroner	Salary Stipend	\$2,600	\$2,600	\$0
Sheriff	Salary Stipend	\$3,900	\$3,900	\$0
Public Properties	Re-Payment of Unused Grant	\$13,648	\$0	-\$13,648
State's Attorney	Benefits Payout	\$13,218	\$0	-\$13,218
Recorder	Additional RHSP Transactions	\$270,000	\$300,000	\$30,000
EMA	Homeland Security Grant	\$4,500	\$4,851	\$351
<b>TOTAL</b>		<b>\$680,339</b>	<b>\$777,369</b>	<b>\$93,545</b>

<b>Changes Attributable to Recurring Costs</b>	<b>\$607,365</b>	<b>\$762,778</b>	<b>\$155,413</b>
<b>Changes Attributable to 1-Time Expenses</b>	<b>\$72,974</b>	<b>\$14,591</b>	<b>(\$58,383)</b>



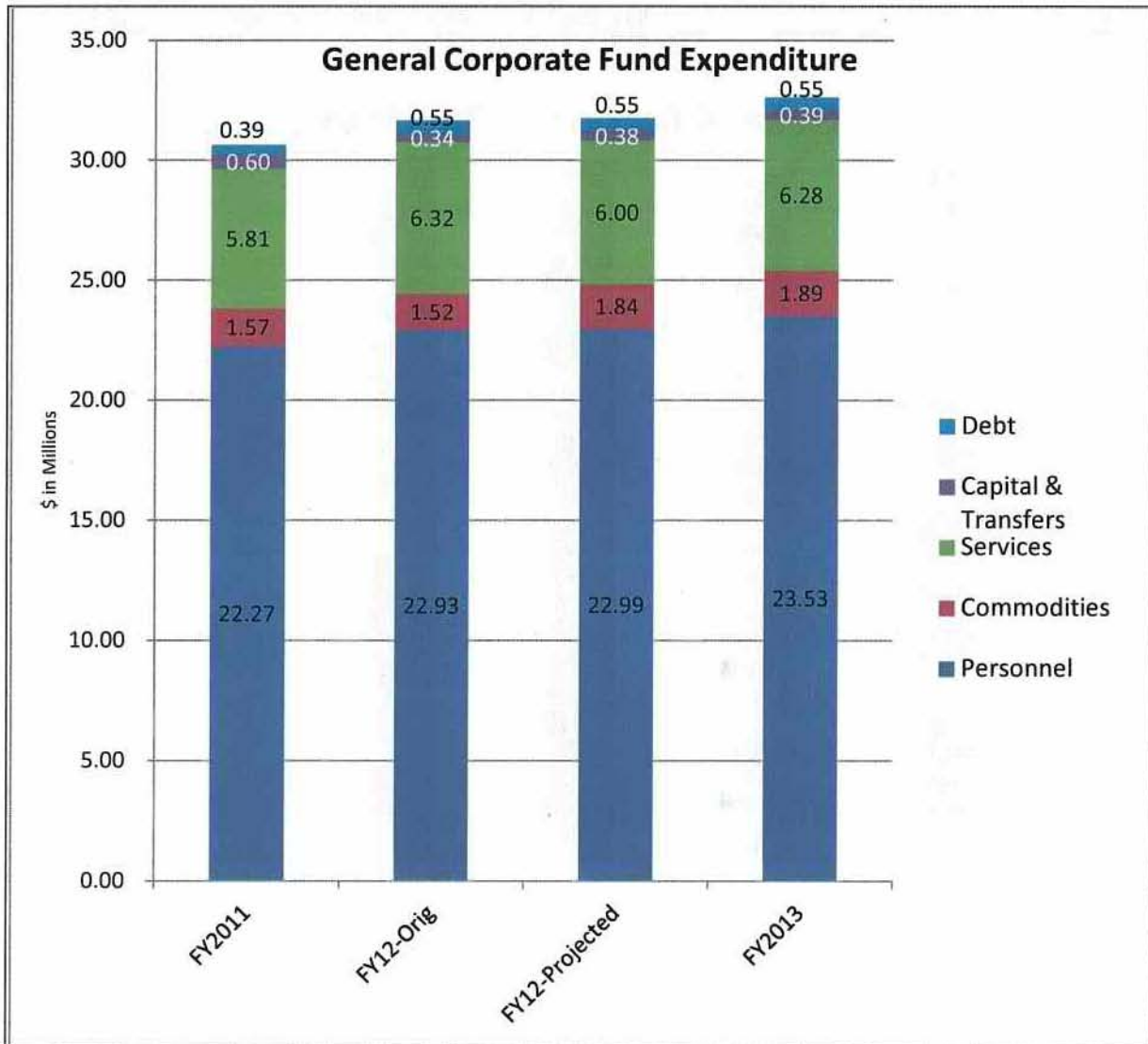
## GENERAL CORPORATE FUND BUDGET SUMMARY OVERVIEW

GENERAL CORPORATE FUND REVENUE	FY2011	FY2012 Original	FY2012 Projected	FY2013
Property Taxes	\$8,069,033	\$8,285,724	\$8,284,914	\$8,686,118
State Shared Revenue	\$12,242,069	\$12,124,665	\$12,539,529	\$12,450,663
Fees	\$5,008,001	\$5,223,500	\$4,967,766	\$5,243,398
Grants	\$813,090	\$654,737	\$638,707	\$616,817
Inter-fund Revenue	\$1,889,372	\$1,878,854	\$1,851,083	\$1,743,343
Licenses & Permits	\$861,713	\$910,000	\$1,365,325	\$1,235,925
Local Shared Revenue	\$1,117,808	\$1,007,881	\$1,063,106	\$1,098,762
Miscellaneous	\$1,881,703	\$1,466,331	\$1,454,942	\$1,430,219
<b>TOTAL</b>	<b>\$31,882,789</b>	<b>\$31,551,692</b>	<b>\$32,165,372</b>	<b>\$32,505,245</b>

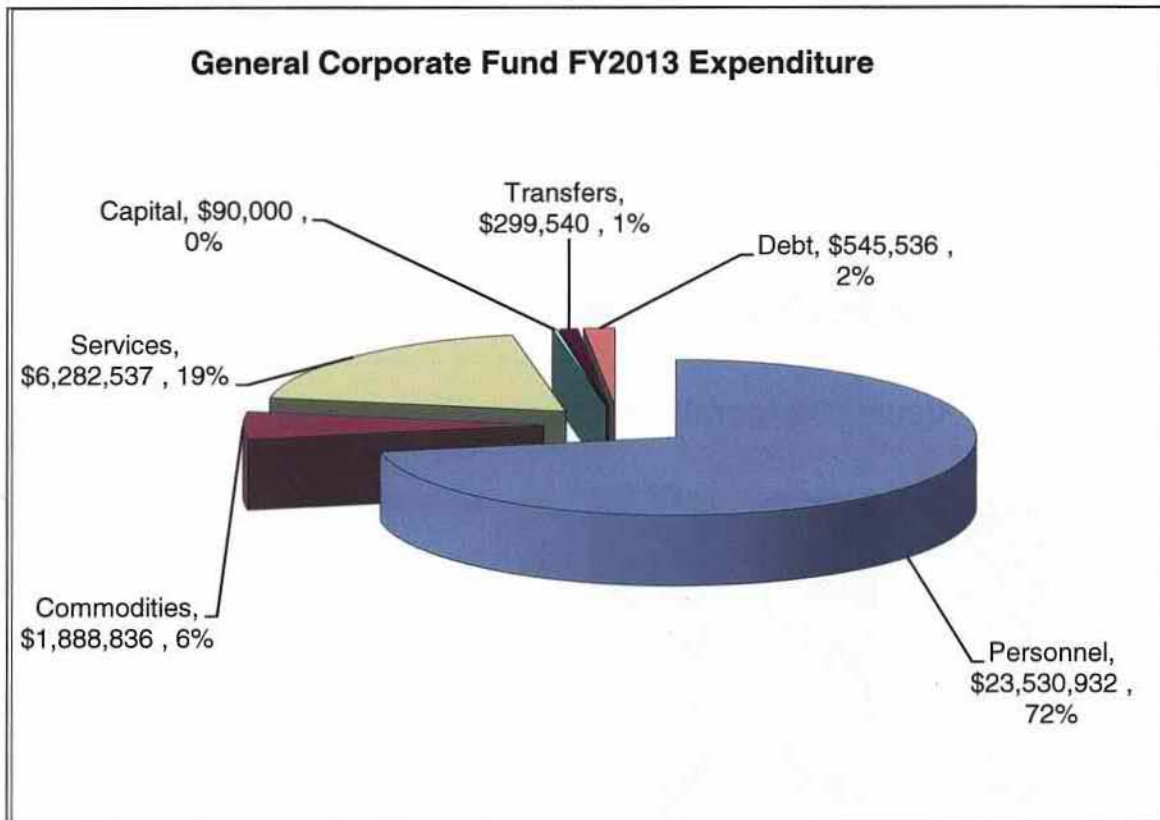
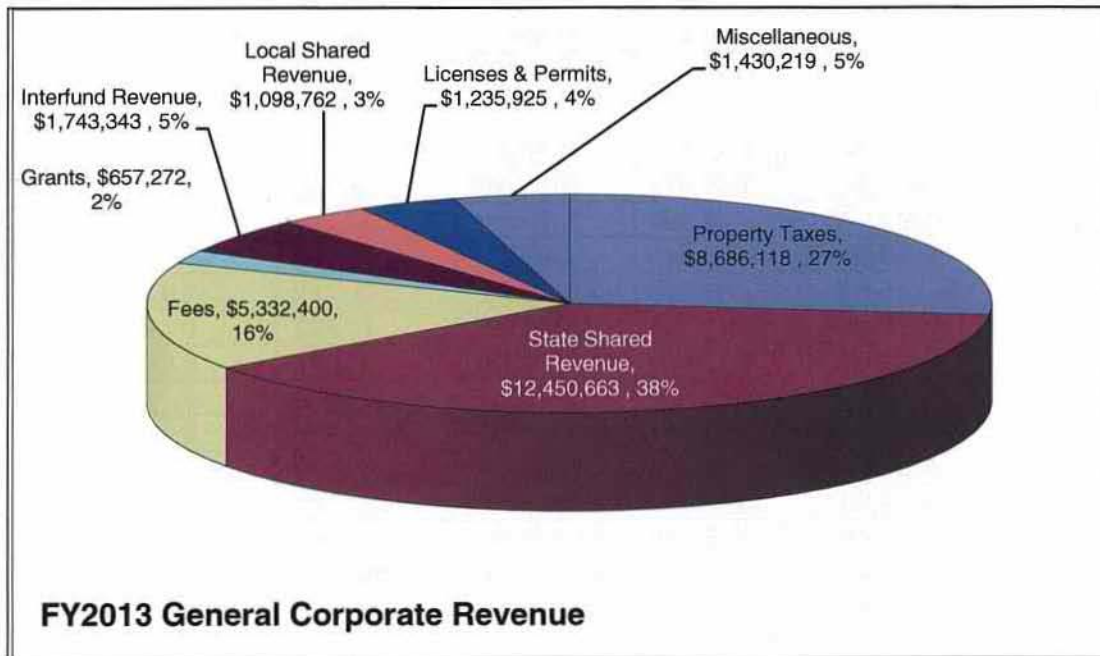


## GENERAL CORPORATE FUND BUDGET SUMMARY OVERVIEW

GENERAL CORPORATE FUND EXPENDITURE	FY2011	FY2012 - Original	FY2012 - Projected	FY2013
Personnel	\$22,265,166	\$22,932,993	\$22,993,559	\$23,530,932
Commodities	\$1,570,060	\$1,517,182	\$1,844,146	\$1,888,836
Services	\$5,814,565	\$6,316,732	\$5,996,567	\$6,282,537
Capital	\$304,862	\$87,050	\$124,200	\$90,000
Transfers	\$298,162	\$256,980	\$254,090	\$299,540
Debt	\$393,050	\$549,246	\$549,041	\$545,536
<b>TOTAL</b>	<b>\$30,645,865</b>	<b>\$31,660,183</b>	<b>\$31,761,603</b>	<b>\$32,637,381</b>



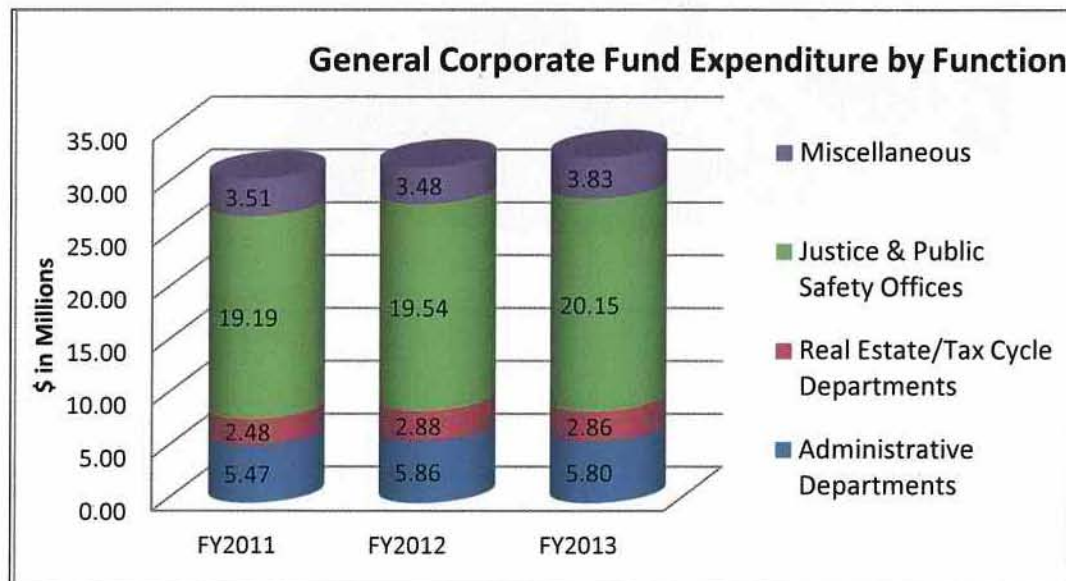
## GENERAL CORPORATE FUND BUDGET SUMMARY OVERVIEW



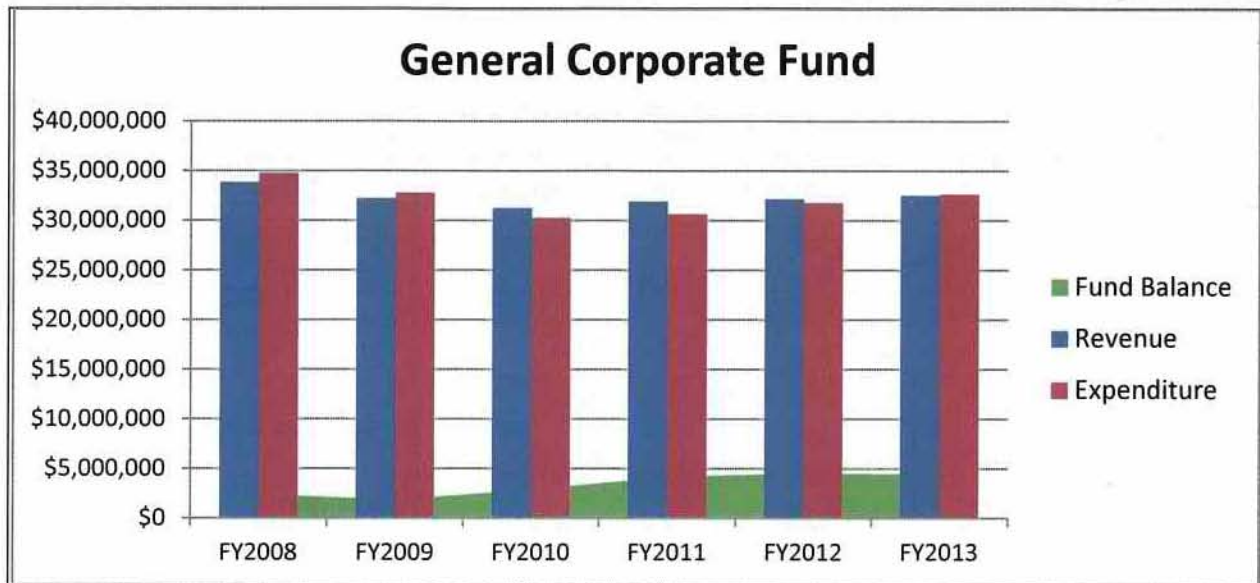


## GENERAL CORPORATE FUND BUDGET SUMMARY OVERVIEW

<b>EXPENDITURE</b>	<b>FY2011 Actual</b>	<b>FY2012 Projected</b>	<b>FY2013 Budget</b>	<b>FY2013 - \$ Change</b>	<b>FY2013 - % Change</b>
County Board	\$268,806	\$295,758	\$293,021	(\$2,737)	-0.93%
Debt Service	\$401,526	\$401,437	\$398,575	(\$2,862)	-0.71%
Adm. Services	\$975,286	\$568,874	\$575,809	\$6,935	1.22%
IT	\$385,179	\$845,193	\$850,501	\$5,308	N/A
Auditor	\$324,871	\$356,640	\$331,211	(\$25,429)	-7.13%
Public Properties	\$2,815,823	\$3,049,633	\$3,005,937	(\$43,696)	-1.43%
Planning & Zoning	\$296,127	\$343,042	\$344,907	\$1,865	0.54%
Bd of Review	\$121,320	\$116,631	\$119,727	\$3,096	2.65%
County Clerk	\$814,307	\$968,307	\$922,735	(\$45,572)	-4.71%
Recorder	\$909,236	\$1,174,991	\$1,203,657	\$28,666	2.44%
Supv Assessments	\$378,382	\$360,855	\$363,236	\$2,381	0.66%
Treasurer	\$252,902	\$260,066	\$254,803	(\$5,263)	-2.02%
Circuit Clerk	\$1,138,497	\$1,147,756	\$1,160,744	\$12,988	1.13%
Courts	\$1,050,448	\$1,054,292	\$1,077,697	\$23,405	2.22%
Public Defender	\$988,407	\$1,034,468	\$1,063,865	\$29,397	2.84%
Sheriff	\$4,398,378	\$4,573,883	\$4,735,494	\$161,611	3.53%
Corrections	\$5,634,852	\$5,661,173	\$5,909,099	\$247,926	4.38%
State's Atty	\$2,392,420	\$2,439,643	\$2,458,138	\$18,495	0.76%
JDC	\$1,562,014	\$1,587,577	\$1,642,877	\$55,300	3.48%
Court Services	\$1,396,318	\$1,417,550	\$1,471,446	\$53,896	3.80%
Coroner	\$499,190	\$493,092	\$494,042	\$950	0.19%
EMA	\$129,123	\$125,975	\$131,623	\$5,648	4.48%
Extension Education	\$398,766	\$407,862	\$408,991	\$1,129	0.28%
Reg Ofc Education	\$199,267	\$203,310	\$206,598	\$3,288	1.62%
VAC	\$0	\$9,850	\$122,550	\$112,700	1144.16%
General County	\$2,914,420	\$2,863,745	\$3,090,098	\$226,353	7.90%
<b>TOTAL</b>	<b>\$30,645,865</b>	<b>\$31,761,603</b>	<b>\$32,637,381</b>	<b>\$875,778</b>	<b>2.76%</b>



## GENERAL CORPORATE FUND BUDGET SUMMARY OVERVIEW



	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
<b>Revenue</b>	\$33,817,776	\$32,211,007	\$31,266,586	\$31,882,789	\$32,165,372	\$32,505,245
<b>Expenditure</b>	\$34,732,522	\$32,754,870	\$30,245,714	\$30,645,865	\$31,761,603	\$32,637,381
<b>Fund Balance</b>	\$2,397,754	\$1,853,899	\$2,874,771	\$4,136,581	\$4,540,350	\$4,408,214

<b>FY2013 Revenue</b>	<b>\$32,505,245</b>
<b>FY2013 Expenditure</b>	<b>\$32,637,381</b>
<i>Revenue to Expenditure Deficit</i>	<i>-\$132,136</i>
<i>Deficit as % of Total Budget</i>	<i>-0.40%</i>

<b>FUND BALANCE PROJECTION</b>	
FY2013 Budget	\$32,637,381
10% Fund Balance	\$3,263,738
12.5% Fund Balance	\$4,079,673
Projected FY2012 Ending Fund Balance	\$4,540,350
% of FY2013 Budget	13.91%
Adjusted Fund Balance - Subtracting Outstanding Loan to Nursing Home of \$333,127	\$4,207,223
Adjusted Fund Balance as % of FY2013 Budget	12.89%

**GENERAL CORPORATE FUND BUDGET SUMMARY OVERVIEW**

**SUMMARY of NEW FUNDING REQUESTS PRESENTED with FY2013 BUDGET**

<b>Department</b>	<b>Project Title</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Auditor	Additional 1/2 Time Accountant	\$18,382	\$19,000	\$19,500
IT	Additional Programmer Position	\$69,002	\$68,342	\$69,709
Public Defender	Part Time Investigator	\$11,149	\$11,858	\$11,858
Public Defender	Legal Secretary	--	\$13,475	\$26,949
Public Defender	Part-Time Social Worker			\$8,492
Coroner	Purchase & Replace X-Ray Equipment	\$53,000	\$5,000	\$5,000
Coroner	Purchase of Freezer for Morgue Facility	\$35,000	\$3,000	\$3,000
Physical Plant	Elevator Upgrades - PB 092-0054	\$15,000	\$75,000	
County Board	Increase Conference & Training to allow up to 5 Board Members to attend annual NACO Conference	\$8,000	\$8,000	\$8,000
<b>TOTAL ALL REQUESTS</b>		<b>\$248,553</b>	<b>\$242,695</b>	<b>\$191,528</b>

**COUNTY BOARD ACTION/DIRECTION REGARDING NEW FUNDING REQUESTS:**

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**NEW REVENUE REQUEST PRESENTED with FY2013 BUDGET**

<b>ITEM</b>	<b>ANNUAL REVENUE INCREASE</b>
Increase Marriage License & Civil Union Fee from \$30 to \$75, as authorized by statute	\$49,500

**COUNTY BOARD ACTION/DIRECTION REGARDING NEW REVENUE REQUEST:**

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**GENERAL CORPORATE FUND BUDGET SUMMARY OVERVIEW**

<b>Revenue</b>	<b>\$32,505,245</b>
<b>Expenditure</b>	<b>\$32,637,381</b>
<i>Revenue to Expenditure Deficit</i>	<i>-\$132,136</i>
<b><i>Recommend Marriage License/Civil</i></b>	
<b><i>Union License Fee Increase</i></b>	<b>\$49,500</b>
<i>Amended Revenue to Expenditure Deficit</i>	<i>-\$82,636</i>
<i>Amended Deficit as % of Total Budget</i>	<i>-0.25%</i>