

# **Committee of the Whole**

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**October 14, 2014  
Handouts**

1. **Item VIII G1-2: General Corporate Fund FY2014 Budget Projection & Budget Changes Reports**
2. **Item VIII G3-Revised Resolution Amending General Corporate Fund Departments Staffing Budgets for FY2015**
3. **Item VIII G4-Revised FY2015 County Budget Summary Table**

**General Corporate Fund FY2014 Revenue Projection Report**

August	9/30/2014	FY2013 Total - (Adjusted for 13 Month Comparison)	FY2014 - YTD 9/30/2014	FY2014 Budget	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
Property Taxes	\$8,232,750	\$8,481,519	\$8,737,481	\$8,998,568	100.00%	\$8,998,568	\$0
Back Taxes	\$0	\$4,554	\$0	\$8,000	100.00%	\$8,000	\$0
Mobile Home Tax	\$0	\$9,135	\$0	\$9,000	100.00%	\$9,000	\$0
Payment in Lieu of Tax	\$2,241	\$9,811	\$0	\$4,600	100.00%	\$4,600	\$0
Hotel Motel Tax	\$20,602	\$30,207	\$24,763	\$28,500	127.39%	\$36,306.41	\$7,806
Auto Rental Tax	\$20,808	\$32,356	\$20,528	\$32,000	99.76%	\$31,922	-\$78
Penalties on Taxes	\$153,669	\$593,465	\$156,026	\$693,200	86.92%	\$602,564	-\$90,636
Business Licenses & Permits	\$33,239	\$36,372	\$41,351	\$36,500	113.29%	\$41,351	\$4,851
Non-Business Licenses & Permits	\$1,057,955	\$1,404,433	\$1,078,128	\$1,728,378	82.81%	\$1,431,212	-\$297,166
Federal Grants	\$283,686	\$116,370	\$212,383	\$348,876	100.00%	\$348,876	\$0
State Grants	\$186,405	\$234,214	\$138,394	\$150,334	100.00%	\$150,334	\$0
Corporate Personal Property Replacement Tax	\$865,463	\$1,041,277	\$654,928	\$981,966	100.12%	\$983,126	\$1,160
1% Sales Tax	\$883,097	\$1,338,466	\$896,386	\$1,322,645	105.48%	\$1,395,067	\$72,422
1/4% Sales Tax	\$3,927,434	\$5,763,397	\$3,577,248	\$5,818,083	101.36%	\$5,897,052	\$78,969
Use Tax	\$402,337	\$584,769	\$394,580	\$576,540	111.21%	\$641,193	\$64,653
State Reimbursement	\$1,309,277	\$1,953,368	\$1,089,958	\$1,689,417	100.00%	\$1,689,417	\$0
ILETSB Police Training Reimbursement	\$9,821	\$9,821	\$6,091	\$0	100.00%	\$6,091	\$6,091
State Salary Reimbursement	\$250,147	\$338,117	\$236,035	\$328,468	100.00%	\$328,468	\$0
State Revenue Salary Stipends	\$45,500	\$45,500	\$45,500	\$49,042	92.78%	\$45,500	-\$3,542
Income Tax	\$2,529,251	\$3,544,086	\$2,074,248	\$3,394,981	101.00%	\$3,428,901	\$33,920
Charitable Games License/Tax	\$32,874	\$48,840	\$36,150	\$51,500	104.29%	\$53,708	\$2,208
Off-Track Betting	\$34,455	\$45,554	\$28,593	\$48,000	78.76%	\$37,803.24	-\$10,197
Local Government Revenue	\$445,037	\$355,859	\$355,859	\$641,215	100.00%	\$641,215	\$0
Local Government Reimbursement	\$400,109	\$628,150	\$423,197	\$633,000	100.00%	\$633,000	\$0
General Government - Fees	\$2,963,258	\$4,211,053	\$2,894,208	\$5,271,449	82.69%	\$4,359,078	-\$912,371
Fines	\$696,408	\$999,170	\$785,657	\$1,098,500	108.80%	\$1,195,220.29	\$96,720
Forfeitures	\$4,614	\$17,837	\$5,995	\$17,000	136.34%	\$23,178	\$6,178
Interest Earnings	\$3,234	\$5,659	\$4,534	\$11,400	69.59%	\$7,934	-\$3,466
Rents & Royalties	\$428,718	\$1,149,340	\$1,017,812	\$1,046,722	110.23%	\$1,153,813	\$107,091
Gifts & Donations	\$9,929	\$13,604	\$28,014	\$30,500	91.85%	\$28,014	-\$2,486
Sale of Fixed Assets	\$18,822	\$21,822	\$535	\$20,000	100.00%	\$20,000	\$0
Miscellaneous Revenue	\$180,206	\$228,692	\$106,078	\$126,283	106.60%	\$134,619.12	\$8,336
Interfund Transfers	\$661,719	\$1,116,629	\$563,825	\$1,074,830	96.00%	\$1,031,830	-\$43,000
Interfund Reimbursements	\$90,871	\$406,616	\$70,589	\$653,234	100.00%	\$653,234	\$0
<b>TOTAL</b>	<b>\$26,183,933</b>	<b>\$34,829,880</b>	<b>\$25,705,071</b>	<b>\$36,922,731</b>	<b>97.64%</b>	<b>\$36,050,192</b>	<b>-\$872,539</b>

**General Corporate Fund FY2014 Expenditure Projection Report**

<b>August</b>	<b>FY2013 YTD 09/30/13</b>	<b>FY2013 Total - (Adjusted for 13 Month Comparison)</b>	<b>FY2014 - YTD 09/30/14</b>	<b>FY2014 Budget</b>	<b>Projected % to be Received</b>	<b>Projected \$\$ to be Spent</b>	<b>\$ Difference to Original Budget</b>
<b>PERSONNEL</b>							
Regular Salaries & Wages	\$10,194,362	\$12,943,166	\$10,959,192	\$15,225,825	99.36%	\$15,129,031	-\$96,794
SLEP Salaries	\$5,771,413	\$7,795,384	\$5,210,188	\$7,709,607	93.29%	\$7,192,600	-\$517,007
SLEP Overtime	\$308,766	\$505,658	\$371,837	\$488,155	105.15%	\$513,316	\$25,161
Fringe Benefits	\$2,205,954	\$2,695,564	\$2,324,766	\$2,977,641	101.50%	\$3,022,196	\$44,555
<b>COMMODITIES</b>							
Postage	\$205,748	\$209,968	\$170,627	\$234,572	82.76%	\$194,127	-\$40,445
Purchase Document Stamps	\$748,150	\$916,100	\$760,000	\$975,000	95.45%	\$930,610.17	-\$44,390
Gasoline & Oil	\$180,263	\$257,983	\$180,055	\$308,253	83.59%	\$257,684	-\$50,569
All Other Commodities	\$435,811	\$681,456	\$481,469	\$806,179	93.38%	\$752,848.91	-\$53,330
<b>SERVICES</b>							
Gas Service	\$264,686	\$377,498	\$347,155	\$400,000	110.28%	\$441,115.88	\$41,116
Electric Service	\$598,494	\$876,812	\$553,111	\$900,000	90.04%	\$810,325	-\$89,675
Medical Services	\$694,483	\$1,003,365	\$690,571	\$854,925	116.70%	\$997,712.86	\$142,788
All Other Services	\$2,943,984	\$4,380,609	\$3,109,232	\$4,814,188	96.10%	\$4,626,496	-\$187,692
<b>CAPITAL</b>							
Vehicles	\$113,745	\$191,880	\$156,360	\$230,000	100.00%	\$230,000	\$0
All Other Capital	\$45,852	\$236,530	\$18,571	\$27,919	100.00%	\$27,919	\$0
<b>TRANSFERS</b>							
To Capital Improvement Fund	\$0	\$123,278	\$0	\$778,662	100.00%	\$778,662	\$0
To All Other Funds	\$47,489	\$515,550	\$46,963	\$251,617	100.00%	\$251,617	\$0
<b>DEBT REPAYMENT</b>							
	\$536,596	\$549,721	\$541,728	\$960,460	100.00%	\$960,460	\$0
<b>TOTAL</b>	<b>\$25,295,796</b>	<b>\$34,260,521</b>	<b>\$25,921,824</b>	<b>\$37,943,003</b>	<b>97.82%</b>	<b>\$37,116,721</b>	<b>-\$826,282</b>

General Corporate Fund FY2014 Summary Projection Report

FUND BALANCE 11/30/13	\$6,040,570	
BEGINNING FUND BALANCE % OF BUDGET -	15.92%	
	<i>Budgeted</i>	<i>Projected</i>
ADD FY2014 REVENUE	\$36,922,731	\$36,050,192
LESS FY2014 EXPENDITURE	\$37,943,003	\$37,116,721
<b>Revenue to Expenditure Difference</b>	<b>-\$1,020,272</b>	<b>-\$1,066,528</b>
<b>FUND BALANCE PROJECTION - End FY2014</b>	<b>\$5,020,298</b>	<b>\$4,974,042</b>
<b>% OF 2014 Expenditure Budget</b>	<b>13.23%</b>	<b>13.40%</b>

## GENERAL CORPORATE FUND - FY2014 BUDGET CHANGE REPORT

<b>General Corporate Fund Original Budget As Of:</b>	<b>12/1/2013</b>
<b>Expenditure</b>	<b>\$37,838,231</b>
<b>Revenue</b>	<b>\$36,874,235</b>
<b>Revenue/Expenditure Difference</b>	<b>(\$963,996)</b>

<b>General Corporate Fund Budget As Of:</b>		<b>10/14/2014</b>		
<b>Expenditure</b>	<b>\$37,943,003</b>	<b>% Inc/Dec</b>	<b>0.28%</b>	<b>Revenue/Exp.</b> <b>(\$1,020,272)</b>
<b>Revenue</b>	<b>\$36,922,731</b>	<b>% Inc/Dec</b>	<b>0.13%</b>	

### EXPENDITURE CHANGES

Department	Description	Expenditure Change	Revenue Change	Difference
Physical Plant	Re-Encumber Funds for ILEAS Elevator Upgrade	\$1,983	\$0	(\$1,983)
VAC	Funds donated in 2013 to be spent in FY2014	\$1,500	\$0	(\$1,500)
IT	3-Month Over-Hire to Replace Key Position	\$12,429	\$0	(\$12,429)
County Board	2014 MLK Event Revenue & Expense re-encumbered from 2013 to 2014	\$2,450	\$2,450	\$0
IT	Courthouse UPS System	\$9,850	\$0	(\$9,850)
Planning & Zoning	Wilber Heights PER	\$20,600	\$3,000	(\$17,600)
County Board	Clinton Landfill Legal Challenge - Re-encumbered from 2013 to 2014	\$12,917	\$0	(\$12,917)
VAC	Receipt of Gift for Food Vouchers for Veterans	\$500	\$500	\$0
EMA	Volunteer Tracking System	\$19,547	\$19,550	\$3
EMA	State Reimbursement & Expenses for Gifford	\$22,996	\$22,996	\$0
<b>TOTAL</b>		<b>\$104,772</b>	<b>\$48,496</b>	<b>(\$56,276)</b>

**Changes Attributable to Recurring Costs** **\$0** **\$0** **\$0**

**Changes Attributable to 1-Time Expenses** **\$104,772** **\$48,496** **(\$56,276)**

RESOLUTION NO.

RESOLUTION AMENDING THE SCHEDULE OF AUTHORIZED POSITIONS FOR THE  
GENERAL CORPORATE FUND

WHEREAS, the Finance Committee of the Whole has received a recommendation in the FY2015 Budget Process for the creation of one full-time Desktop Support Technician position to be added to the IT Staffing Budget, said position to specifically provide additional support for the downtown Courthouse and Sheriff's Office operations; and

WHEREAS, in the interest of ensuring the creation of the new Desktop Support Technician Position, the Circuit Clerk has indicated that one half-time Deputy Clerk position within the Circuit Clerk's Staffing Budget which has been vacant for twenty months can be eliminated, and the Sheriff has indicated that one full-time Clerk position within the Sheriff's Staffing Budget which has been vacant for over two years can be eliminated; and

WHEREAS, the FY2014 Staffing Budget included two new Court Services Officer positions in the Probation/Court Services Department Budget for the creation of a Pre-Trial Services Program; and

WHEREAS, the two new positions were never filled pursuant to a determination by the Champaign County Judiciary that a Pre-Trial Services Program requiring additional personnel was not required, and the two positions can be eliminated from the staffing budget for the FY2015 Probation/Court Services Department;

WHEREAS, pursuant to the above information, the Finance Committee of the Whole recommends to the County Board the following staffing budget changes to the General Corporate Fund Staffing Budget, to be effective on January 1, 2015:

- Elimination of one Part-Time Deputy Clerk position in the Circuit Clerk 080-030 Budget at a savings of \$12,382;
- Elimination of one Full-Time Clerk position in the Sheriff's 080-040 Budget at a savings of \$23,216; and
- Addition of one Full-Time Desktop Support Technician position in the IT 080-028 Budget at an annual cost of \$32,975; and
- Elimination of two Court Services Officer positions in the Probation/Court Services 080-052 Staffing Budget;

NOW, THEREFORE, BE IT RESOLVED that the Champaign County Board approves the following changes to the General Corporate Fund Staffing Budget effective January 1, 2015:

- Elimination of one Part-Time Deputy Clerk position in the Circuit Clerk 080-030 Budget at a savings of \$12,382;
- Elimination of one Full-Time Clerk position in the Sheriff's 080-040 Budget at a savings of \$23,216; and
- Addition of one Full-Time Desktop Support Technician position in the IT 080-028 Budget at an annual cost of \$32,975; and
- Elimination of two Court Services Officer positions in the Probation/Court Services 080-052 Staffing Budget.

PRESENTED, ADOPTED, APPROVED, AND RECORDED this 23<sup>rd</sup> day of October  
A.D. 2014.

\_\_\_\_\_  
Alan Kurtz, Chair  
Champaign County Board

ATTEST: \_\_\_\_\_  
Gordy Hulten, County Clerk  
and ex-officio Clerk of the  
Champaign County Board

## CHAMPAIGN COUNTY BUDGET - SUMMARY TABLE

<b>FY2015</b>	<b>General Corporate</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Joint Venture</b>	<b>TOTAL</b>
Beginning Fund Balance	\$4,284,845	\$25,057,994	\$461,994	\$633,146	\$672,499	\$4,675,500	\$159,177	\$35,945,155
Revenues	\$35,588,094	\$59,863,538	\$1,633,632	\$300	\$16,573,928	\$8,868,776	\$553,394	\$123,081,662
Expenditures	\$35,588,094	\$61,479,805	\$1,633,963	\$255,000	\$16,914,119	\$8,577,215	\$521,535	\$124,969,731
Ending Fund Balance	\$4,284,845	\$23,441,727	\$461,663	\$378,446	\$332,308	\$4,967,061	\$191,036	\$34,057,086

<b>FY2014</b>	<b>General Corporate</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Joint Venture</b>	<b>TOTAL</b>
Beginning Fund Balance	\$6,040,570	\$30,399,051	\$1,733,007	\$957,845	-\$607,516	\$4,183,279	\$178,398	\$42,884,634
Revenues	\$35,419,171	\$56,263,254	\$1,755,276	\$355	\$17,369,621	\$8,296,943	\$600,387	\$119,705,007
Expenditures	\$37,174,896	\$61,604,311	\$3,026,289	\$325,054	\$16,089,606	\$7,804,722	\$619,608	\$126,644,486
Ending Fund Balance	\$4,284,845	\$25,057,994	\$461,994	\$633,146	\$672,499	\$4,675,500	\$159,177	\$35,945,155

<b>FY2013</b>	<b>General Corporate</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Joint Venture</b>	<b>TOTAL</b>
Beginning Fund Balance	\$4,391,213	\$29,665,456	\$1,740,689	\$1,003,623	-\$55,381	\$3,734,435	\$58,092	\$40,538,127
Revenues	\$34,330,895	\$53,503,405	\$1,617,045	\$365	\$14,942,083	\$7,228,623	\$548,938	\$112,171,354
Expenditures	\$32,681,538	\$52,769,810	\$1,624,727	\$46,143	\$15,494,218	\$6,779,779	\$428,632	\$109,824,847
Ending Fund Balance	\$6,040,570	\$30,399,051	\$1,733,007	\$936,485	-\$607,516	\$4,183,279	\$178,398	\$42,863,274