

Committee of the Whole

*Distribution Items Listed on Agenda
September 13, 2016*

IV. Approval of Minutes

A. August 9, 2016

VIII. Finance

C. Nursing Home Monthly Financial Report

G. County Administrator

1. FY2016 General Corporate Fund Projection Report
2. FY2016 Budget Change Report

1 **CHAMPAIGN COUNTY BOARD**
2 **COMMITTEE OF THE WHOLE MINUTES**
3

4 **Finance; Policy, Personnel, & Appointments; Justice & Social Services**
5 **Tuesday, August 9, 2016**
6 **Lyle Shields Meeting Room**

7 **MEMBERS PRESENT:** Christopher Alix, Astrid Berkson, Lloyd Carter, Lorraine Cowart,
8 Aaron Esry, Stan Harper, Shana Harrison, Josh Hartke, Matt Hiser,
9 Gary Maxwell, Jim McGuire, Max Mitchell, Patti Petrie, James
10 Quisenberry, Jon Rector, Giraldo Rosales, Jon Schroeder, C. Pius
11 Weibel
12

13 **MEMBERS ABSENT:** Jack Anderson, John Jay, Diane Michaels, Rachael Schwartz
14
15

16 **OTHERS PRESENT:** Dana Brenner (Facilities Director), Deb Busey (Nursing Home Board
17 of Directors), John Farney (Auditor), Catherine Emanuel (Nursing
18 Home Board of Directors Chair), Mary Hodson (Nursing Home
19 Board of Directors), Chief Deputy Sheriff Jones, Tami Ogden
20 (Deputy Administrator of Finance), Kay Rhodes (County Board
21 Administrative Assistant), Rick Snider (County Administrator),
22 Sheriff Walsh
23

24 **CALL TO ORDER**
25

26 Petrie called the meeting to order at 6:34 p.m.
27

28 **ROLL CALL**
29

30 Rhodes called the roll. Alix, Berkson, Carter, Cowart, Esry, Harper, Harrison, Hartke, Hiser,
31 Maxwell, McGuire, Mitchell, Petrie, Quisenberry, Rector, and Rosales were present at the time of
32 roll call, establishing the presence of a quorum.
33

34 **APPROVAL OF AGENDA/ADDENDA**
35

36 **MOTION** by Esry to approve the Agenda/Addenda; seconded by Rector. **Motion carried**
37 **with unanimous support.**
38

39 **APPROVAL OF MINUTES**
40

41 **MOTION** by Rosales to approve the revised minutes of June 14, 2016; seconded by Carter.
42 **Motion carried with unanimous support.**
43

44 **PUBLIC PARTICIPATION**
45

46 Public participation began at 6:40 p.m. Steve Moser discussed the subject of an elected
47 County Executive and recalled that in the past the Champaign County Farm Bureau had been

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48 against the proposal. Sandra Ahten, Paul Mueth, James Kilgore, Rohn Koester, Durl Kruse,
49 Niloofar Shambayati, Aaron Ammons, Martel Miller, Patsy Howell, Kadeem Fuller, and Evelyn
50 Reynolds spoke against the proposed ¼-cent sales tax referendum and the construction of new jail
51 space. Terry Townsend voiced his concern regarding the documentation of the appointments to the
52 Housing Authority. Mary Schultz and Catherine Emanuel spoke in favor of more funding for the
53 Champaign County Nursing Home. Lynn Stuckey also spoke about the proposed ¼-cent sales tax
54 ballot question, upkeep of facilities and reducing the incarceration rate.

55

56 Schroeder entered the meeting at 7:12 p.m. during public participation and Weibel entered
57 at 7:41 p.m.

58

59 **MOTION** by Rosales to suspend the County Board Rules in order to extend public
60 participation beyond an hour to allow everyone an opportunity to speak; seconded by Cowart.
61 **Motion carried with a roll call vote of 12-6.** Alix, Berkson, Carter, Cowart, Harrison, Hartke,
62 Hiser, Petrie, Quisenberry, Rosales, Schroeder, and Weibel voted in favor of the motion. Esry,
63 Harper, Maxwell, McGuire, Mitchell, and Rector voted against it. Public participation closed at
64 8:00 p.m.

65

COMMUNICATIONS

66

67
68 Petrie stated that the County did not receive the MacArthur Grant although they received
69 positive feedback. There were over 200 applications and the County did not make the cut.

70

71 Petrie stated that Linda Turnbull was appointed by the County Board to the Board of
72 Commissioners for the Housing Authority of Champaign County on July 21, 2016. A copy of the
73 approved resolution was mailed to her and a certificate of appointment was recorded in the Recorder
74 of Deeds office, as per HUD regulations. Petrie added that the Housing Authority Director, Mr.
75 Bland had also been notified.

76

FINANCE

77

78 Treasurer

79

80

The Treasurer's June and July 2016 reports were received and placed on file.

81

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94

The Auditor's June 2016, July 2016 and the quarterly financial reports were received and placed on file. Farney noted that August is a critical month for the nursing home because the last day of the month is also the same day that the first payroll for September is due. Auditor's office staff would monitor the nursing home's cash flow very closely.

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95 Nursing Home Monthly Report

96

97 The monthly report was received and placed on file.

98

99 Budget Amendments/Transfers

100

101 **MOTION** by Rector to recommend County Board approval of a resolution authorizing
102 **Budget Amendment 16-00034** for Fund/Dept. 080 General Corporate/023 Recorder with
103 increased appropriations of \$54,000 and \$60,000 increased revenue for the Rental Housing Support
104 Program; seconded by Berkson. **Motion carried with unanimous support.**

105

106 **MOTION** by Esry to recommend County Board approval of a resolution authorizing
107 **Budget Amendment 16-00035** for Fund/Dept. 676 Solid Waste Management/011 Solid Waste
108 Management with increased appropriations of \$13,855 and increased revenue of \$11,855 to cover
109 portion of local government shared expenses for October 15, 2016 Countywide Residential
110 Electronics Collection Event; seconded by Berkson. **Motion carried with unanimous support.**

111

112 **MOTION** by Berkson to recommend County Board approval of a resolution authorizing
113 **Budget Amendment 16-00036** for Fund/Dept. 080 General Corporate/028 Information
114 Technology with increased appropriations of \$36,953 and no increased revenue to defray the total
115 cost of \$68,036 for replacement of Kronos time clocks; seconded by Weibel. **Motion carried.**

116

117 Emergency Management Agency

118

119 **MOTION** by Rector to recommend County Board approval of a resolution authorizing the
120 application for, and if awarded, the acceptance of the Illinois Emergency Management Agency
121 Performance Grant; seconded by Schroeder. **Motion carried with unanimous support.**

122

123 The Committee of the Whole recessed at 8:11 p.m. and resumed the meeting at 8:21 p.m.

124

125 Rhodes called the roll. Alix, Berkson, Carter, Cowart, Esry, Harper, Harrison, Hartke, Hiser,
126 Maxwell, McGuire, Mitchell, Petrie, Quisenberry, Rector, Rosales, Schroeder, and Weibel were
127 present at the time of roll call, establishing the presence of a quorum.

128

129 County Administrator

130

131 The FY2016 General Corporate Fund Projection and Budget Change Reports were received
132 and placed on file. Ogden noted that the County had started receiving Support Enforcement
133 revenues once again. The misallocation regarding the personal property replacement tax would be
134 recaptured over a two-year period beginning in FY2017. State reimbursement of fees and fines are
135 projected to come in under budget.

136

137 **MOTION** by Quisenberry to recommend County Board approval of an ordinance
138 authorizing 2007 bond refunding; seconded by Hartke. **Motion carried with unanimous support,**
139 **however was not placed on the consent agenda.**

140

141

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142 Other Business

143 Special County Retailer Occupation Tax

144

145 Alix pointed out that a draft plan had been created to provide information regarding ways
146 in which the proceeds could possibly be spent. He reminded everyone that the action item to be
147 voted on at this time was whether to place the question on the ballot. This County Board and future
148 boards would decide how the funds would be utilized only if the question were placed on the ballot
149 and passed by voters in November 2016.

150

151 Snider provided a PowerPoint presentation titled *County Facilities Action Plan*, which
152 outlined the background of the County's current infrastructure needs and suggested strategies/goals
153 moving forward if the County were to receive this funding. The presentation also outlined the
154 individual repair and maintenance deficits of the Champaign County Nursing Home and downtown
155 Sheriff's Office/Corrections. Additional projects listed were: relocate the County offices housed in
156 the Brookens Administrative Center to downtown Urbana; support behavioral health services;
157 central garage; new Animal Control Facility; and an Enterprise Resource Planning (ERP) System.

158

159 Chief Deputy Jones discussed the long term partnership between the Sheriff's office and the
160 Mental Health Board focusing on those individuals with mental health service needs who frequently
161 end up incarcerated at the County Jail. Mental Health service agencies such as Rosecrance,
162 (formerly Community Elements), Community Health Care Consumers, and Prairie Center receive
163 daily arrest reports, enabling them to make contact as soon as possible with their clients to see what
164 services are needed to prevent recidivism.

165

166 Chief Deputy Jones explained that the current set-up at both the downtown jail and satellite
167 is not adequate to separately house inmates with mental health issues, medical issues or simply
168 because they do not get along. He noted that he presented a report to the County Board outlining
169 these issues in March 2014 titled *County Jail Separation Needs*. He described grant application
170 collaboration efforts since 2012.

171

172 In 2015, the County was awarded the Department of Justice and Mental Health
173 Collaboration Planning Grant. The purpose of the grant was to work with local constituencies to
174 reduce the prevalence of those with mental illness or co-occurring mental health and substance
175 abuse disorders in the criminal justice system.

176

177 Jones stated that families of those with a mental illness have few very choices when it comes
178 to respite care or treatment. Those choices are jail, hospital, or do nothing. Jones said their goal was
179 to give families better choices in the community, not in the jail.

180

181 Chief Deputy Jones explained that the Department of Justice grant is a very scripted and
182 technically advised process, which does not move expeditiously. He further stated that they are
183 working as diligently as they could and are almost one-year into the \$149,000 grant with a required
184 match of approximately \$20,000 from the Mental Health Board.

185

186 Alix appreciated the work of the Sheriff's office and the Mental Health Board in this
187 planning process and inquired what steps would need to take place in order to make the Behavioral
188 Health Center a reality. Jones explained that the Mental Health Board has offered to purchase a

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189 building, however the issue is state funding for the staffing and operations. Jones said they are
190 working to identify the true need through analytical data that would show that this facility would
191 indeed reduce the population of the jail.
192

193 Alix inquired if the County were to purchase a facility with funding from the referendum
194 proceeds, would the Mental Health Board then have the means to staff and operate it. Jones
195 encouraged the County Board to have that conversation with the Mental Health Board. Berkson
196 stated the Mental Health Board is a funding agency only and is not allowed to operate a facility.
197 She said that the Mental Health Board had searched for an operator and could not identify one. She
198 explained that once an operator was selected, funding would also need to be identified.
199

200 Petrie added that area hospitals agree that the need is there and it would reduce the strain on
201 the emergency rooms but they will not commit until facility building plans are underway. McGuire
202 agreed and stated that this is the reason it is important to take the time necessary to complete the
203 planning grant in order to lay the foundation for the establishment of a facility. McGuire underlined
204 the need for a system in place at the jail because the Sheriff does not have a choice as well as a
205 Behavioral Health Center out in the community.
206

207 Jones said he had personally spoke with the leadership of the area hospitals and while they
208 do agree there is a need, they want to see a sustainability plan. He added that a recent study showed
209 that of the 47 known repeat offenders with a mental illness admitted to the jail, approximately 36
210 of those same people had also sought treatment at local hospital emergency rooms, so the
211 correlation is there. Discussion followed.
212

213 Snider pointed out that if approved approximately 40% of the revenue would go towards
214 deferred building maintenance and 26% of the funding would go towards jail construction, leaving
215 74% of the proposed funding for other needs. He explained that they had looked at several ways to
216 fund this but it seems that the best way is to place the question of a Special County Retailer
217 Occupation Tax for Public Facilities on the November 8, 2016 ballot. The tax would have a sunset
218 provision of 12 years and the County would be debt free by 2028.
219

220 Snider stated the tax would not be levied on food, medicine, or titled vehicles. He predicted
221 the financial impact on a median household income would be approximately \$18 per year, thus
222 would not be detrimental to the County's economy. Snider stated that this proposal takes care of
223 the immediate needs, it's affordable, and fiscally responsible because they are only asking for
224 enough funding to address the most critical issues identified in the plan, including human services.
225 He added that the plan can always be adjusted.
226

227 Quisenberry asked Snider to explain the classifications of the needs listed in his action plan.
228 Snider did not intend to assign levels of importance with his classifications. He explained that the
229 first group were items that he felt should be addressed immediately. He was very concerned with
230 the physical deterioration of the jail and the costs involved. The ERP System is another item that
231 work needs to begin on as soon as possible because it will take up to 3 years for completion. The
232 Nursing Home is very financially challenged and needs relief soon.
233

234 Snider explained that items in the second group while just as important were not in the
235 readiness stage yet. Snider reminded the committee that the Behavioral Health Center needs several

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236 items in order to move to the readiness stage and those are: a plan, a building, an operator, and
237 sustainable funding.

238

239 Mitchell asked Snider to review the proposed allocation of funding again for the public.
240 Snider listed the percentages of proposed funding allocations again: 40% Deferred Building
241 Maintenance; 26% Adult Detention Center; 6% Sheriff; 10% Behavioral Health; 10% Nursing
242 Home; and 8% for other needs. The total expected funding over 12 years is approximately \$50
243 million. Weibel reiterated that the current plan for funding allocation had not been sanctioned by
244 the County Board.

245

246 Alix underlined again that the only action item for vote at this time was whether or not to
247 place the referendum question on the ballot; not the plan. Alix would support putting the question
248 on the ballot because without funding the County cannot move forward on anything. He added that
249 while the plan before them may not be perfect; it is the first credible plan he has seen to address
250 these facility issues since he became a board member.

251

252 **MOTION** by Maxwell to recommend County Board approval of a resolution authorizing
253 the placement of a referendum regarding the imposition of a Special County Retailer Occupation
254 Tax for Public Facilities on the November 8, 2016 ballot; seconded by Schroeder. Discussion
255 followed. Weibel asked for a roll call vote.

256

257 **Motion carried with a roll call vote 15-3.** Alix, Berkson, Carter, Cowart, Esry, Harper,
258 Harrison, Maxwell, McGuire, Mitchell, Petrie, Quisenberry, Rosales, Schroeder, and Weibel voted
259 in favor of the motion. Hartke, Hiser, and Rector voted against it.

260

261 Chair's Report

262

263 There was no Chair's report.

264

265 Designation of Items for the Consent Agenda

266

267 Items A2; D1-2; and E1 were designated for the Consent Agenda.

268

269 POLICY, PERSONNEL, & APPOINTMENTS

270

271 Quisenberry asked for a motion to forward all action items under Policy, Personnel, and
272 Appointments to the August 18, 2016 County Board meeting without recommendation due to the
273 late hour.

274

275 **MOTION** by Berkson to forward all action items under Policy, Personnel, and
276 Appointments to the August 18, 2016 County Board meeting without recommendation; seconded
277 by Cowart. **Motion carried.**

278

279 Designation of Items to be Placed on the Consent Agenda

280

281 There were no items designated for the Consent Agenda.

282

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283 **JUSTICE & SOCIAL SERVICES**

284 **Monthly Reports**

285

286 All reports were received and placed on file.

287

288 **Other Business**

289

290 There was no other business.

291

292 **Chair's Report**

293

294 There was no Chair's report.

295

296 **OTHER BUSINESS**

297

298 There was no other business.

299

300 **ADJOURNMENT**

301

302 **MOTION** by Maxwell to adjourn; seconded by Cowart. **Motion carried with unanimous**
303 **support.** The meeting adjourned at 10:37 p.m.

304

305 Respectfully submitted,

306

307

308 Kay Rhodes,

309 Administrative Assistant

310

Please note the minutes reflect the order of the agenda and may not necessarily reflect the order of business conducted at the meeting.

To: Nursing Home Board of Directors
Champaign County Nursing Home

From: Scott Gima
Manager

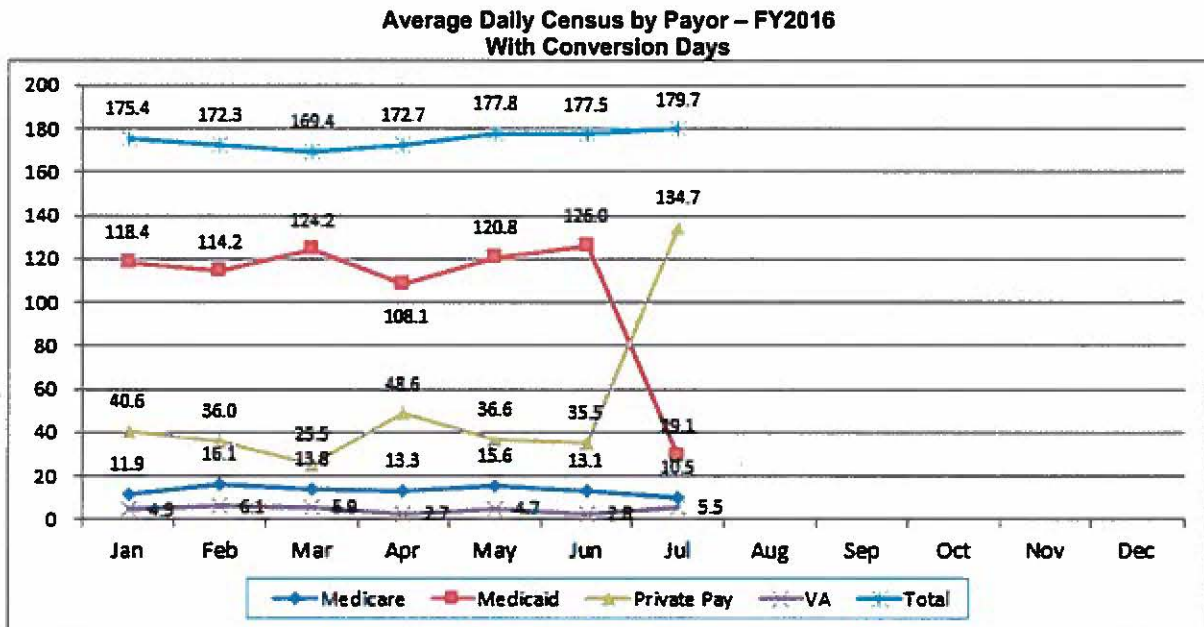
Date: September 7, 2016

Re: July 2016 Financial Management Report

The June financials are summarized below.

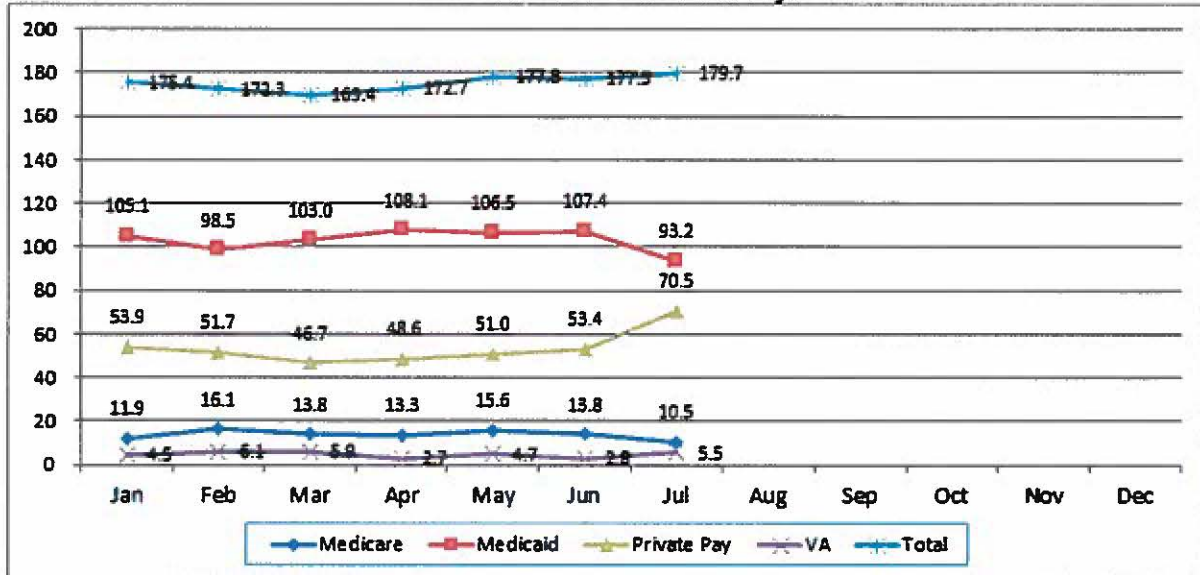
Statistics

The adjusted census for July shows a large adjustment of 1,999 Medicaid days to private pay days. The adjustment was needed to correctly classify admissions that had Medicaid coverage in the community. These admissions did not have previous nursing home coverage which requires an income and asset review when admitted to the nursing home. Historically, these reviews were completed within 3 months but are now taking much longer to be processed so the number of days has been building up and is resulting in a high number of corrected days.



The table below summarizes the census without Medicaid conversion days and provides a clearer picture of the mix of residents actually in the facility each month.

**Average Daily Census by Payor – FY2016
Without Medicaid Conversion Days**



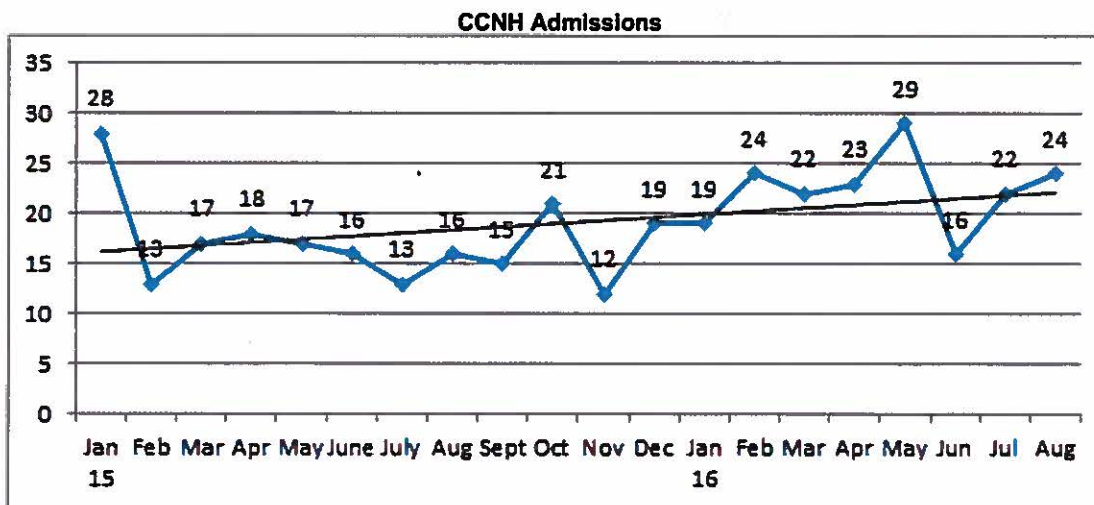
The preliminary census for August is 183.8 with 10.2 Medicare.

Admissions in August totaled 24, up slightly from 22 in July. Medicare admissions improved from 7 in July to 13 in August. Separations totaled 17, which is down from 23 in July and the lowest monthly figure since December.

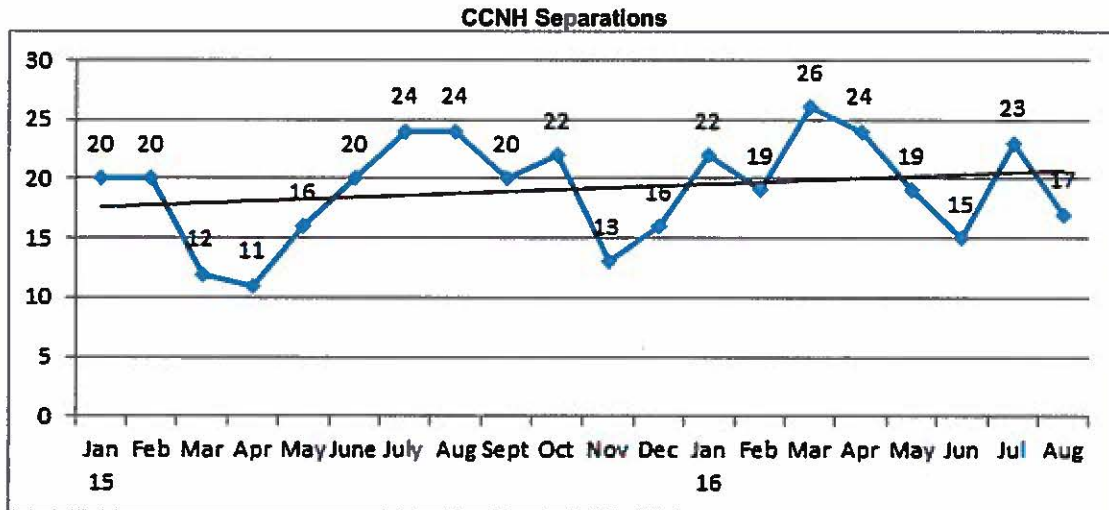
**Admissions and Discharges
January 2015 to August 2016**

	Medicare Admits	Non-Medicare Admits	Total Admits	Discharges	Expirations	Total Discharges/Expirations
Jan	11	17	28	11	9	20
Feb	7	6	13	14	6	20
Mar	10	7	17	8	4	12
Apr	8	10	18	9	2	11
May	8	9	17	10	6	16
June	7	9	16	13	7	20
July	9	4	13	14	10	24
Aug	7	9	16	17	7	24
Sept	8	7	15	11	9	20
Oct	13	8	21	12	10	22
Nov	6	6	12	10	3	13
Dec	11	8	19	10	6	16
Jan 16	12	7	19	15	7	22
Feb	18	6	24	13	6	19
Mar	10	12	22	18	8	26
Apr	12	11	23	20	4	24
May	19	10	29	11	8	19
June	8	8	16	15	5	20
July	7	15	22	17	6	23
Aug	13	11	24	10	7	17

The chart below summarizes the monthly admissions. Admissions so far in 2016 show improvement from 2015 monthly admissions. In FY2012, monthly admissions averaged 22.2 per month. FY2013 admissions averaged 25.5. The monthly average for 2014 was 22.9. The 2015 average is 16.4. Through August, the 2016 average is 22.4, which continues to be ahead of the 2015 average.

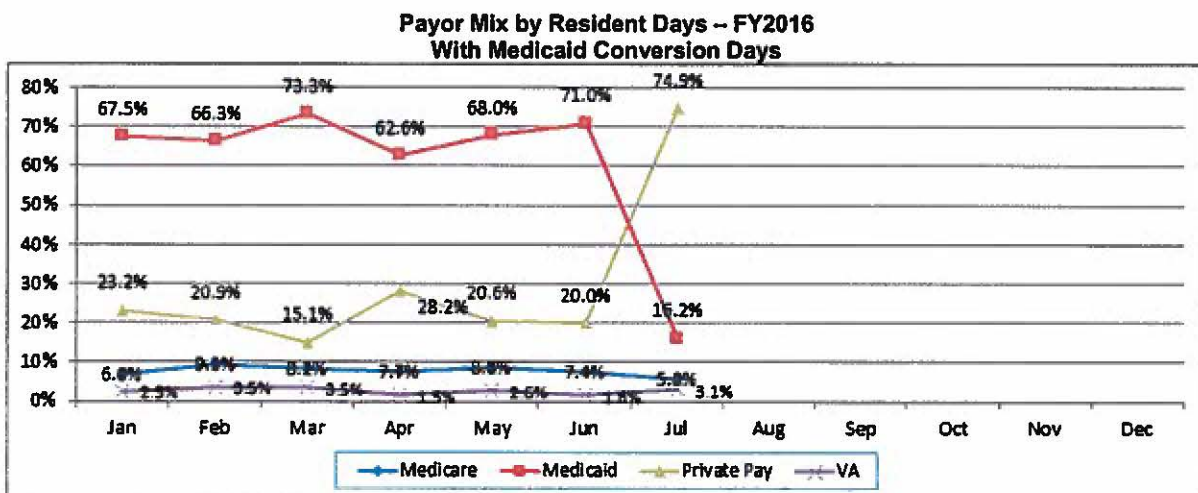


The next chart summarizes separations. In FY2012, the average separations per month was 23.5. The monthly average for FY2013 was 28.1. For 2014, the monthly average was 23.4. The 2015 average is 17.6. For 2016, the YTD average is 20.6, which shows an average monthly figure that is higher than what was seen in 2015 by an average of 3 per month.



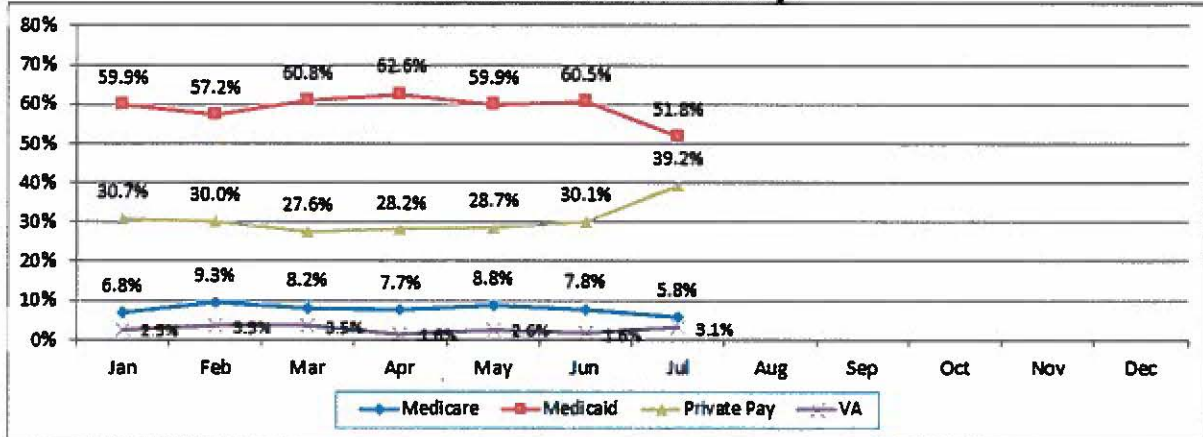
The FY2013 payor mix was Medicare – 8.7%, Medicaid – 56.3% and Private pay 35.0%. The 2014 payor mix for the year was Medicare – 7.5%, Medicaid – 58.3%, Private pay – 32.8%, and VA – 1.3%. For 2015, the 12 month payor mix is Medicare – 6.1%, Medicaid – 70.1%, Private pay – 22.8%, and VA – 1.0%.

Due to the Medicaid to private pay conversions, the payor mix is significantly skewed in July.



The 2015 payor mix without conversion days is Medicare – 6.1%, Medicaid – 57.2%, Private pay – 35.8% and VA – 1.0%. In July, the payor mix is Medicare – 5.8%, Medicaid – 51.8%, Private pay – 39.2% and VA – 3.1%.

**Payor Mix by Resident Days – FY2016
Without Medicaid Conversion Days**



Net Income/(Loss) & Cash from Operations

July's income statement reports a net profit of \$117,402 and an \$180,230 cash gain from operations. The 1,988 Medicaid days that were converted back to private pay accounts for a \$99,000 increase in adjusted revenue. Adjusting for the \$61,000, June's actual net loss is -\$51,530 with a positive cash from operations of \$11,358. The YTD net loss is -\$303,606. Adding back depreciation totaling \$374,030 shows a positive cash from operations of \$70,424.

Revenues

- Operating revenues totaled \$1.297 million in July. Medicare revenue fell from \$216,853 in June to \$186,949 in July. Due to the adjustment in days, private pay revenue was jumped from \$226,851 in June to \$867,530 in July. Medicaid revenue fell from \$595,076 in June to \$156,966 in July. As stated above, the correction of Medicaid days to private pay days resulted in a net increase of \$99,000 in revenue.

This adjustment does distort the revenue and income picture. From an accounting perspective, the days need to be accurately reflected. Private pay days cannot be reflected as Medicaid until an application has been approved and payment is occurring.

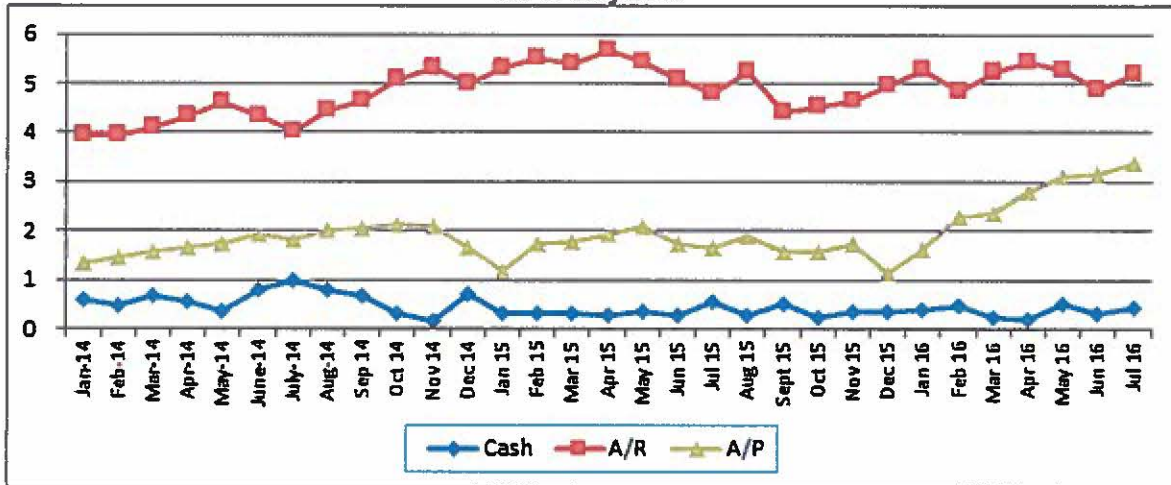
Expenses

- Administrative penalties and fines total \$18,939. These are fines levied by IPDH for failure to submit bed tax statistical reports that IDPH uses to calculate the bed tax. CCNH was also fined for missing a bed tax payment. CCNH has appealed the fines and it will take a couple of months to determine if the fines will be reduced or completely rescinded.
- Administrative professional services totaled \$60,757 in July. The increase reflects interim business office manager coverage.

Cash Position

July's ending cash balance was \$437,494. Accounts receivable increased from \$4,892,440 to \$5,179,041. Accounts payable increased from \$3,155,601 to \$3,374,584

**Cash, Accounts Receivable & Accounts Payable
As of July 2016**



The following is a cash summary June and July plus a projected cash summary for the month of August.

The following are approximate or average figures: payroll - \$260,000 per payroll; benefits/taxes - \$87,000 per month; payables - \$555,000 per month. As more cash comes in, the more can be used to pay vendors. However, the monthly cash used for vendor payments changes based on payroll and other needs.

In July, payments to vendors decreased from \$548,422 in June to \$461,236 to build up enough cash for the three payrolls in August.

June

Beginning Cash				\$505,168
June	Cash In		\$919,313	
	Cash Out			
	Payroll	\$546,772		
	Accounts payable	\$548,422		
			(\$1,095,194)	(\$175,881)
Ending Cash				\$329,287

July

Beginning Cash				\$329,287
June	Cash In		\$1,130,280	
	Cash Out			
	Payroll	\$561,137		
	Accounts payable	\$461,236		
			(\$1,022,373)	\$107,907
Ending Cash			c	\$437,194

In August, \$776,020 was used to cover the three payrolls with the third payroll actually paid out on September 2nd but the cash was transferred to the county at the end of August. Cash in for August includes a \$117,000 IGT payment.

August (Projected)

Beginning Cash				\$437,194
July	Cash In		\$1,173,593	
	Cash Out			
	Payroll	\$776,020		
	Accounts payable	\$651,660		
			(\$1,427,680)	(\$254,087)
Ending Cash				\$183,107

Projected cash receipts do not include any assumptions for any increases due to approval of Medicaid application. In other words, the Medicaid receipts estimate is based on current payments only. I discuss the current status of Medicaid applications in the following management update.

September (Projected)

Beginning Cash				\$183,107
August	Cash In		\$1,446,522	
	Cash Out			
	Payroll	\$520,000		
	Accounts payable	\$545,544		
			(\$1,065,544)	\$380,978
Ending Cash				\$564,085

Champaign County
General Corporate Fund FY2016 Revenue Report

August	FY2015 YTD 8/31/15	FY2015 Total	FY2016 YTD 8/31/16	FY2016 Budget	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
Property Taxes	\$6,144,106	\$9,597,983	\$6,730,620	\$10,185,072	99.6%	\$10,146,534	-\$38,538
Back Taxes	\$0	\$6,662	\$0	\$3,500	142.9%	\$5,000	\$1,500
Mobile Home Tax	\$0	\$9,316	\$0	\$8,500	100.0%	\$8,500	\$0
Payment in Lieu of Tax	\$0	\$6,672	\$0	\$6,000	100.0%	\$6,000	\$0
Hotel Motel Tax	\$17,774	\$29,753	\$13,176	\$28,500	77.4%	\$22,057	-\$6,443
Auto Rental Tax	\$15,242	\$32,691	\$13,908	\$32,000	93.2%	\$29,830	-\$2,170
Penalties on Taxes	\$86,625	\$638,320	\$126,500	\$596,000	113.8%	\$678,320	\$82,320
Business Licenses & Permits	\$34,335	\$35,078	\$30,695	\$36,500	85.9%	\$31,359	-\$5,141
Non-Business Licenses & Permits	\$892,383	\$1,513,848	\$972,879	\$1,317,282	125.3%	\$1,650,402	\$333,120
Federal Grants	\$193,926	\$306,395	\$295,825	\$372,392	126.6%	\$471,385	\$98,993
State Grants	\$129,631	\$154,445	\$149,465	\$180,656	128.2%	\$231,653	\$50,997
Corporate Personal Property Repl. Tax	\$712,733	\$925,605	\$609,242	\$920,000	86.5%	\$795,722	-\$124,278
1% Sales Tax	\$544,284	\$1,125,569	\$512,934	\$1,130,161	97.1%	\$1,097,945	-\$32,216
1/4% Sales Tax	\$2,662,863	\$5,436,213	\$2,702,377	\$5,519,290	99.8%	\$5,509,240	-\$10,050
Use Tax	\$347,557	\$712,284	\$388,675	\$643,582	121.0%	\$778,983	\$135,401
State Reimbursement	\$1,733,349	\$2,659,400	\$780,537	\$2,331,710	88.6%	\$2,065,159	-\$266,551
State Salary Reimbursement	\$151,317	\$307,203	\$175,326	\$315,139	100.0%	\$315,139	\$0
State Revenue Salary Stipends	\$53,358	\$53,358	\$45,500	\$48,500	93.8%	\$45,500	-\$3,000
Income Tax	\$1,993,584	\$3,432,036	\$1,830,997	\$3,308,155	100.1%	\$3,312,196	\$4,041
Charitable Games License/Tax	\$27,703	\$62,549	\$41,109	\$55,500	167.2%	\$92,818.72	\$37,319
Off-Track Betting	\$19,483	\$29,294	\$1,603	\$30,000	5.3%	\$1,603	-\$28,397
Local Government Revenue	\$403,007	\$677,479	\$467,029	\$675,812	98.3%	\$664,418	-\$11,394
Local Government Reimbursement	\$380,711	\$595,383	\$377,306	\$630,500	93.6%	\$590,059	-\$40,441
General Government - Fees	\$2,529,450	\$4,094,114	\$2,425,905	\$4,188,403	93.7%	\$3,926,517	-\$261,886
Fines	\$595,400	\$925,334	\$450,328	\$1,031,000	67.9%	\$699,871	-\$331,129
Forfeitures	\$0	\$12,962	\$3,519	\$12,000	100.0%	\$12,000	\$0
Interest Earnings	\$2,202	\$6,252	\$7,084	\$6,450	164.7%	\$10,626.11	\$4,176
Rents & Royalties	\$452,640	\$1,162,531	\$378,604	\$1,038,790	100.0%	\$1,038,790	\$0
Gifts & Donations	\$90,679	\$100,056	\$15,677	\$17,700	148.0%	\$26,200	\$8,500
Sale of Fixed Assets	\$0	\$4,913	\$2,650	\$0	0.0%	\$2,650	\$2,650
Miscellaneous Revenue	\$98,992	\$172,796	\$567,736	\$152,037	418.2%	\$635,837	\$483,800
Interfund Transfers	\$444,817	\$750,507	\$389,378	\$657,682	95.0%	\$624,651	-\$33,031
Interfund Reimbursements	\$77,912	\$402,149	\$38,790	\$402,746	93.8%	\$377,746	-\$25,000
Other Financing Sources	\$0	\$2,535,000	\$0	\$0	0.0%	\$0	\$0
Interdepartment Revenue	\$0	\$0	\$671	\$0	0.0%	\$2,400	\$2,400
TOTAL	\$20,836,062	\$38,514,150	\$20,546,042	\$35,881,559	100.1%	\$35,907,111	\$25,552

1. Includes Support Enforcement Contract payments For FY2015 received in FY2016.

2. IDOR misallocation of \$120,728 will not be recaptured in FY2016; however, due to the corrected formula FY2016 budgeted revenues are overstated.

3. AOIC Reimbursement is not anticipated to be allocated as originally budgeted.

4. Includes Utility Reimbursement Fee of \$483,800.

Champaign County
General Corporate Fund FY2016 Expenditure Report

August	FY2015 YTD 8/31/15	FY2015 Total	FY2016 YTD 8/31/16	FY2016 Budget	Projected % to be Spent	Projected \$\$ to be Spent	\$ Difference to Original Budget
PERSONNEL							
Regular Salaries & Wages	\$9,108,691	\$14,655,506	\$9,311,683	\$14,598,956	102.8%	\$15,002,156	\$403,200
SLEP Salaries	\$4,036,001	\$6,474,771	\$4,055,569	\$6,831,362	95.6%	\$6,533,972	-\$297,390
SLEP Overtime	\$232,743	\$428,923	\$170,082	\$493,220	55.6%	\$274,021	-\$219,199
Fringe Benefits	\$1,880,814	\$2,828,791	\$1,914,579	\$3,080,775	93.3%	\$2,875,869	-\$204,906
COMMODITIES							
Postage	\$134,227	\$173,009	\$158,951	\$247,000	100.0%	\$247,000	\$0
Purchase Document Stamps	\$640,000	\$925,000	\$600,000	\$816,000	136.8%	\$1,116,000	\$300,000
Gasoline & Oil	\$83,498	\$159,835	\$77,450	\$219,200	67.6%	\$148,258	-\$70,942
All Other Commodities	\$452,165	\$827,445	\$418,463	\$684,650	111.8%	\$765,772	\$81,122
SERVICES							
Gas Service	\$186,530	\$283,196	\$143,875	\$386,011	56.6%	\$218,435	-\$167,576
Electric Service	\$450,244	\$832,886	\$442,189	\$830,000	98.6%	\$817,985	-\$12,015
Medical Services	\$522,163	\$741,350	\$633,170	\$922,059	100.0%	\$922,059	\$0
All Other Services	\$2,939,272	\$4,852,981	\$2,955,026	\$5,151,771	101.4%	\$5,224,253	\$72,482
CAPITAL							
Vehicles	\$206,913	\$299,952	\$0	\$0	0.0%	\$32,000	\$32,000
All Other Capital	\$0	\$62,556	\$10	\$57,500	217.7%	\$125,200	\$67,700 1
TRANSFERS							
To Capital Improvement Fund	\$0	\$765,305	\$0	\$765,305	106.9%	\$818,273	\$52,968
To All Other Funds	\$47,569	\$232,862	\$73,745	\$221,428	224.9%	\$498,051	\$276,623 2
DEBT REPAYMENT							
	\$124,390	\$3,056,650	\$74,670	\$530,427	95.3%	\$505,427	-\$25,000
TOTAL	\$21,045,220	\$37,601,019	\$21,029,461	\$35,835,664	100.81%	\$36,124,731	\$289,067

1. Additional ADA Compliance

2. Unbudgeted Transfers to CAC and Nursing Home

Champaign County
 General Corporate Fund FY2016 Summary
 8/31/16

FUND BALANCE 12/31/15	\$5,265,601	
Beginning Fund Balance % OF BUDGET	14.69%	
	<i>Budgeted</i>	<i>Actual</i>
FY2016 REVENUE	\$35,881,559	\$35,907,111
FY2016 EXPENDITURE	\$35,835,664	\$36,124,731
Revenue to Expenditure Difference	\$45,895	-\$217,620
FUND BALANCE PROJECTION - 12/31/16	\$5,311,496	\$5,047,981
% OF 2016 Expenditure Budget	14.82%	13.97%

**GENERAL CORPORATE FUND
FY2016 BUDGET CHANGE REPORT**

FY2016 Original General Corporate Fund Budget	FY16 Budgeted Exp	FY16 Budgeted Rev	Difference
	\$ 35,835,644	\$ 35,881,559	\$ 45,915

BUDGET CHANGES

Department & Description	Expenditure Changes	Revenue Changes	Difference
General County Departments			
Increase cost of software license renewals	\$ 32,725.00	\$ -	\$ (32,725.00)
Information Technology Re-encumber funds for website redesign not completed in 2015	\$ 12,605.00	\$ -	\$ (12,605.00)
Coroner IDPH Federal Grant for Disaster Prep	\$ 5,000.00	\$ 5,000.00	\$ -
General County JMHCP Grant Funding	\$ 145,912.00	\$ 145,912.00	\$ -
CAC Bridge funding for Forensic Interviewer	\$ 25,000.00	\$ -	\$ (25,000.00)
Correctional Center			
Long-term employees ret. benefit payout	\$ 16,637.00	\$ -	\$ (16,637.00)
Sheriff Long-term employees ret. benefit payout	\$ 55,304.00	\$ -	\$ (55,304.00)
Public Defender Tech. replacement shortage in Capital Asset Replacement Fund	\$ 4,253.00	\$ -	\$ (4,253.00)
County Board County Administrator Search	\$ 2,721.00	\$ -	\$ (2,721.00)
County Board Retire Admin. Payout/ Transition Contract/New Admin. Relocation	\$ 55,977.00	\$ -	\$ (55,977.00)
Sheriff Donation for Patrol Body Cameras	\$ 8,500.00	\$ 8,500.00	\$ -
Circuit Clerk Foreclosure Mediation Program	\$ 20,000.00	\$ -	\$ (20,000.00)
County Clerk 2016 General Election Expenses	\$ 104,482.00	\$ -	\$ (104,482.00)
Recorder Increase Rev/Exp for Rental Housing Support Program	\$ 54,000.00	\$ 60,000.00	\$ 6,000.00
Information Technology Kronos Time Clocks	\$ 36,953.00	\$ -	\$ (36,953.00)
TOTAL CHANGES	\$ 580,069.00	\$ 219,412.00	\$ (360,657.00)

General Corporate Fund Budget as of 7/31/16	Current Budgeted Exp	Current Budgeted Rev	Difference
	\$ 36,415,713.00	\$ 36,100,971.00	\$ (314,742.00)
% of Increase/Decrease	1.6%	0.6%	

Changes Attributable to One-Time Expenses	\$ 527,344.00	\$ 219,412.00	\$ (307,932.00)
Changes Attributable to Recurring Costs	\$ 52,725.00	\$ -	\$ (52,725.00)