

Committee of the Whole

Items to be Distributed
September 12, 2017

IX. Finance

A. Treasurer

2. Cash Flow Projection Report

C. Nursing Home

1. FY2018 Budget Presentation

F. County Administrator

1. FY2017 General Corporate Fund Budget Projection Report
2. FY2017 General Corporate Fund Budget Change Report
4. FY2018 Budget Decision Points
5. General Corporate Fund Consolidated Budget

Nursing Home Cash Flow Projection

	<u>January 2017</u>	<u>9/12/17 February 2017</u>	<u>3 Payrolls March 2017</u>	<u>April 2017</u>	<u>May 2017</u>	<u>June 2017</u>	<u>July 2017</u>	<u>August 2017</u>	<u>3 Payrolls September 2017</u>	<u>October 2017</u>	<u>November 2017</u>	<u>December 2017</u>
Cash Balance - Fund 081	\$300,516.76	\$318,057.85	\$157,246.69	\$80,802.57	\$91,050.58	\$73,234.86	\$344,867.53	\$92,163.73	\$227,087.90	\$523,033.00	\$446,815.79	\$400,401.41
Expenditures:												
Payroll	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$471,130.55	-\$470,878.78	-\$470,878.78	-\$470,878.78
Debt Service												
Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$216,416.80	-\$504,398.23	-\$504,398.23	-\$504,398.23
Repay TAW \$1,021,757.00					\$0.00				\$128,935.02			
Transfer / Loans:												
General Corporate Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Real Estate Tax Advance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue:												
Monthly Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$702,889.20	\$899,059.80	\$899,059.80	\$899,059.80
Inter-Govt Transfers (IGT)									\$145,000.00			\$100,000.00
Real Estate Tax Distribution \$1,206,592.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$264,538.28	\$0.00	\$29,802.84	\$0.00
Ending Cash Balance	\$300,516.76	\$318,057.85	\$157,246.69	\$80,802.57	\$91,050.58	\$73,234.86	\$344,867.53	\$92,163.73	\$523,033.00	\$446,815.79	\$400,401.41	\$424,184.20

Nursing Home Fund 081 Summary

				BUDGET A		BUDGET B	
				2018	2018	2018	
				Budget	Total	Total	
		2016	2017	2017			
		Actual	Original	Projected			
311	32	CURR PROP TX-NURS HM OPER	\$1,159,938	\$1,250,370	\$1,206,593	\$1,266,777	\$ 1,266,777
313	32	RE BACKTAX-NURS HOME OPER	\$683	\$0	\$0	\$0	\$ -
314	10	MOBILE HOME TAX	\$1,073	\$0	\$0	\$0	\$ -
315	10	PAYMENT IN LIEU OF TAXES	\$816	\$0	\$0	\$0	\$ -
		PROPERTY TAXES	\$1,162,510	\$1,250,370	\$1,206,593	\$1,266,777	\$ 1,266,777
345	17	NH CARE-VET ADM PATIENTS	\$552,474	\$464,189	\$598,144	\$428,875	\$ 250,177
345	18	ADLT DAYCARE-VA CLIENTS	\$126,310	\$100,000	\$57,991	\$48,000	\$ 28,000
345	19	NH CARE-HOSPICE PATIENTS	\$473,165	\$399,511	\$298,921	\$ -	\$ -
345	20	ADLT DAYCARE-PRIV CLIENTS	\$32,505	\$30,000	\$38,221	\$36,000	\$ 21,000
345	21	ADLT DAYCARE-IDOA CLIENTS	\$106,782	\$105,000	\$105,589	\$96,000	\$ 58,000
345	22	NH CARE-PRIV PAY PATIENTS	\$3,070,873	\$3,114,680	\$2,308,288	\$2,521,777	\$ 1,471,037
345	23	NH CARE-MEDICAID PATIENTS	\$5,757,800	\$6,173,634	\$5,119,573	\$5,879,347	\$ 3,429,619
345	26	NH CARE-MEDICARE/A PATNTS	\$1,101,395	\$903,375	\$1,209,358	\$1,285,697	\$ 749,990
345	27	NH CARE-MEDICARE/B PATNTS	\$148,046	\$215,000	\$219,915	\$222,000	\$ 129,500
345	29	NH CARE-PRIV INSUR PATNTS	\$1,368,985	\$1,806,750	\$612,006	\$487,823	\$ 284,563
345	33	NURS HOME BEAUTY SHOP REV	\$30,689	\$35,000	\$26,726	\$26,400	\$ 15,400
345	34	MEDICAL SUPPLIES REVENUE	\$50,806	\$60,000	\$21,589	\$21,600	\$ 12,600
345	35	PATIENT TRANSPORTATN CHGS	\$17,438	\$20,000	\$12,666	\$7,800	\$ 4,550
		FEES AND FINES	\$12,837,268	\$13,427,139	\$10,628,987	\$11,061,319	\$ 6,452,436
		SALE PROCEEDS	\$0	\$0	\$0	\$0	\$ 11,000,000
361	10	INVESTMENT INTEREST	\$545	\$0	\$0	\$0	\$ -
363	50	RESTRICTED DONATIONS	\$4,542	\$2,000	\$1,615	\$0	\$ -
369	12	VENDING MACHINES	\$3,530	\$2,300	\$1,735	\$3,480	\$ 1,740
369	20	NURS HOME MEAL TICKETS	\$1,528	\$0	\$540	\$0	\$ -
369	30	LATE CHARGE, NSF CK CHG	\$0	\$5,000	(\$973)	\$0	\$ -
369	42	WORKER'S COMP. REIMB.	\$501	\$0	\$0	\$0	\$ -
369	90	OTHER MISC. REVENUE	\$0	\$8,000	\$2,478	\$1,800	\$ 800
		MISCELLANEOUS	\$10,646	\$17,300	\$5,395	\$5,280	\$ 11,002,640
		REVENUE TOTALS	\$14,010,424	\$14,694,809	\$11,840,975	\$12,333,376	\$ 18,721,853
511	3	REG. FULL-TIME EMPLOYEES	\$3,697,361	\$3,776,068	\$3,201,941	\$4,362,490	\$ 2,349,033
511	4	REG. PART-TIME EMPLOYEES	\$96,790	\$103,468	\$147,342	\$218,925	\$ 117,883
511	5	TEMP. SALARIES & WAGES	\$214,319	\$70,000	\$283,413	\$0	\$ -
511	6	PER DIEM	\$2,790	\$3,000	\$2,160	\$3,000	\$ 1,500
511	9	OVERTIME	\$719,632	\$418,910	\$701,157	\$130,034	\$ 70,018
511	43	NO-BENEFIT FULL-TIME EMPL	\$1,662,363	\$1,439,542	\$1,136,826	\$1,095,628	\$ 589,954
511	44	NO-BENEFIT PART-TIME EMPL	\$299,264	\$359,894	\$333,808	\$0	\$ -
513	1	SOCIAL SECURITY-EMPLOYER	\$485,580	\$468,940	\$458,440	\$444,470	\$ 239,330
513	2	IMRF - EMPLOYER COST	\$527,986	\$517,979	\$485,187	\$478,751	\$ 257,789
513	4	WORKERS' COMPENSATION INS	\$172,221	\$183,284	\$161,989	\$173,722	\$ 93,543
513	5	UNEMPLOYMENT INSURANCE	\$106,428	\$220,890	\$89,264	\$102,247	\$ 55,056
513	6	EMPLOYEE HEALTH/LIFE INS	\$661,393	\$841,081	\$694,666	\$880,764	\$ 474,258
513	20	EMPLOYEE DEVELOPMNT/RECOG	\$873	\$2,500	\$299	\$2,400	\$ 1,200
513	21	EMPLOYEE PHYSICALS/LAB	\$23,574	\$45,000	\$24,509	\$30,000	\$ 15,000
		LEAVE PAYOUT	\$0	\$0	\$0	\$0	\$ 250,000
		PERSONNEL	\$8,670,574	\$8,450,556	\$7,721,001	\$7,922,431	\$ 4,514,583
522	1	STATIONERY & PRINTING	\$877	\$3,000	\$2,615	\$720	\$ 480
522	3	BOOKS,PERIODICALS & MAN.	\$558	\$2,200	\$3,188	\$1,560	\$ 1,040
522	4	COPIER SUPPLIES	\$2,932	\$6,000	\$0	\$0	\$ -
522	6	POSTAGE, UPS, FED EXPRESS	\$6,751	\$4,000	\$5,421	\$4,800	\$ 3,200
522	10	FOOD	\$5,438	\$0	\$140,320	\$300,935	\$ 200,623
522	12	STOCKED DRUGS	\$1,183	\$37,093	\$38,564	\$33,800	\$ 22,400
522	15	GASOLINE & OIL	\$9,972	\$11,500	\$10,442	\$10,000	\$ 6,867
522	16	TOOLS	\$210	\$250	(\$189)	\$0	\$ -
522	17	GROUNDS SUPPLIES	\$343	\$1,000	\$0	\$0	\$ -
522	22	MAINTENANCE SUPPLIES	\$21,288	\$20,000	\$8,250	\$10,000	\$ 6,667
522	25	DIETARY NON-FOOD SUPPLIES	\$1,247	\$0	\$4,988	\$1,740	\$ 1,160
522	28	LAUNDRY SUPPLIES	\$15,383	\$10,000	\$9,736	\$10,000	\$ 6,667
522	31	PHARMACY CHRGS-PUBLIC AID	\$2,031	\$22,975	\$22,246	\$18,240	\$ 12,160
522	33	OXYGEN	\$17,795	\$16,900	\$11,763	\$12,900	\$ 8,600
522	34	INCONTINENCE SUPPLIES	\$46,876	\$111,194	\$75,079	\$86,290	\$ 57,527
522	35	NUTRITIONAL SUPPLEMENTS	\$35,451	\$60,000	\$22,785	\$24,269	\$ 16,179
522	36	PHARMACY CHRGS-INSURANCE	\$1,023	\$117,129	\$88,567	\$90,420	\$ 60,280
522	44	EQUIPMENT LESS THAN \$5000	\$27,989	\$13,400	\$29,585	\$16,980	\$ 11,320

Nursing Home Fund 081 Summary

				BUDGET A		BUDGET B
				2018	2018	2018
				Budget	Total	Total
	2016	2017	2017			
	Actual	Original	Projected			
522 91	LINEN & BEDDING	\$10,817	\$20,000	\$8,858	\$20,000	\$ 13,333
522 93	OPERATIONAL SUPPLIES	\$177,923	\$276,745	\$167,023	\$206,674	\$ 137,783
522 98	PHARMACY CHARGES-MEDICARE COMMODITIES	\$6,064	\$101,043	\$78,829	\$55,704	\$ 37,136
		\$392,151	\$834,429	\$728,070	\$904,832	\$ 603,221
533 1	AUDIT & ACCOUNTING SERVCS	\$0	\$55,000	\$37,692	\$37,692	\$ 25,128
533 3	ATTORNEY/LEGAL SERVICES	\$86,758	\$60,000	\$105,537	\$60,000	\$ 130,000
533 4	ENGINEERING SERVICES	\$54,966	\$15,000	\$163	\$15,000	\$ 10,000
533 6	MEDICAL/DENTAL/MENTL HLTH	\$19,728	\$50,000	\$68,325	\$69,450	\$ 46,300
533 7	PROFESSIONAL SERVICES	\$1,373,713	\$1,641,315	\$1,427,623	\$1,444,270	\$ 1,162,847
533 12	JOB-REQUIRED TRAVEL EXP	\$1,981	\$2,000	\$645	\$2,100	\$ 1,400
533 17	FIELD TRIPS / ACTIVITIES	\$71	\$500	\$0	\$0	\$ -
533 20	INSURANCE	\$142,880	\$290,000	\$274,097	\$290,000	\$ 193,333
533 22	LABORATORY FEES	\$7,140	\$16,745	\$7,178	\$6,780	\$ 4,520
533 26	PROPERTY LOSS/DMG CLAIMS	\$20	\$2,000	\$0	\$0	\$ -
533 29	COMPUTER/INF TCH SERVICES	\$87,448	\$100,000	\$106,668	\$100,000	\$ 66,667
533 30	GAS SERVICE	\$131,105	\$175,000	\$138,127	\$138,000	\$ 92,000
533 31	ELECTRIC SERVICE	\$409,661	\$300,000	\$368,426	\$286,600	\$ 191,067
533 32	WATER SERVICE	\$36,587	\$35,000	\$35,485	\$37,200	\$ 24,800
533 33	TELEPHONE SERVICE	\$19,989	\$20,000	\$16,171	\$20,000	\$ 13,333
533 34	PEST CONTROL SERVICE	\$7,998	\$6,250	\$6,500	\$5,400	\$ 3,600
533 36	WASTE DISPOSAL & RECYCLNG	\$34,798	\$35,000	\$34,011	\$34,020	\$ 22,680
533 40	AUTOMOBILE MAINTENANCE	\$6,025	\$10,000	\$5,530	\$5,700	\$ 3,800
533 42	EQUIPMENT MAINTENANCE	\$24,693	\$26,000	\$17,373	\$25,000	\$ 16,667
533 51	EQUIPMENT RENTALS	\$80,400	\$38,600	\$54,195	\$61,956	\$ 41,304
533 70	LEGAL NOTICES, ADVERTISING	\$22,831	\$40,000	\$19,743	\$40,000	\$ 26,667
533 85	PHOTOCOPY SERVICES	\$3,584	\$10,732	\$8,145	\$9,000	\$ 6,000
533 86	NURS HOME BLDG REPAIR/MNT	\$307,712	\$100,000	\$88,985	\$100,000	\$ 66,667
533 89	PUBLIC RELATIONS	\$25	\$2,250	\$163	\$0	\$ -
533 91	LAUNDRY & CLEANING	\$6,325	\$6,500	\$1,613	\$6,500	\$ 4,333
533 93	DUES AND LICENSES	\$18,020	\$21,200	\$12,719	\$18,200	\$ 12,133
533 95	CONFERENCES & TRAINING	\$19,436	\$21,525	\$7,175	\$7,990	\$ 5,327
534 11	FOOD SERVICE	\$571,297	\$725,000	\$310,077	\$0	\$ -
534 37	FINANCE CHARGES, BANK FEES	\$6,282	\$10,000	\$13,803	\$27,000	\$ 18,000
534 40	CABLE/SATELLITE TV EXP	\$29,951	\$30,000	\$31,890	\$30,000	\$ 20,000
534 46	SEWER SERVICE & TAX	\$20,837	\$20,000	\$17,249	\$18,000	\$ 12,000
534 61	IPA LICENSING PEE	\$340,360	\$546,790	\$435,310	\$442,127	\$ 294,751
534 65	CONTRACT NURSING SERVICE	\$56,525	\$332,000	\$0	\$0	\$ -
534 75	FINES AND PENALTIES	\$24,350	\$30,000	\$44,813	\$30,000	\$ 20,000
534 76	PARKING LOT/SIDEWLK MAINT	\$5,197	\$10,000	\$905	\$10,000	\$ 6,667
534 81	GENERAL LIABILITY CLAIMS	\$60,000	\$30,000	\$0	\$30,000	\$ 20,000
534 83	MEDICARE MEDICAL SERVICES SERVICES	\$10,498	\$12,430	\$114,977	\$81,600	\$ 54,400
		\$4,029,191	\$4,826,837	\$3,811,313	\$3,489,585	\$ 2,616,390
544 29	NUR HM BLDG CONST/IMPROVE	\$282,126	\$0	\$0	\$0	\$ -
544 33	OFFICE EQUIPMENT & FURNIS	\$30,161	\$21,000	\$10,129	\$6,000	\$ 4,000
544 74	KITCHEN/LAUNDRY EQUIPMENT CAPITAL	\$0	\$3,000	\$0	\$0	\$ -
		\$312,287	\$24,000	\$10,129	\$6,000	\$ 4,000
567 1	DEPRECIATION EXPENSE	\$0	\$0	\$0	\$0	\$0
567 2	BAD DEBT EXPENSE	\$0	\$200,000	\$0	\$0	\$0
	NON CASH EXPENSES	\$0	\$200,000	\$0	\$0	\$0
571 80	TO GENERAL CORP FUND 080 INTERFUND EXPENDITURE	\$23,712	\$282,670	\$0	\$0	\$ 544,784
		\$23,712	\$282,670	\$0	\$0	\$ 544,784
582 1	INTEREST-TAX ANTIC NOTES DEBT	\$6,955	\$3,500	\$7,702	\$7,000	\$ 7,000
		\$6,955	\$3,500	\$7,702	\$7,000	\$ 7,000
	GENERAL FUND LOANS					\$ 576,802
	BROKER FEES					\$ 330,000
	AGED A/P					\$ 2,430,000
	COUNTY A/P					\$ 502,125
	TAX ANTICIPATION WARRANTS FY2017					\$ 943,627
	GO DEBT OBLIGATION					\$ 1,980,520
	EXPENDITURE TOTALS	\$13,434,870	\$14,621,992	\$12,278,215	\$12,329,848	\$ 15,053,032
				(\$437,240)	\$3,528	\$ 3,668,821



Champaign County, Illinois
Legislative Budget Hearings

FY2018



County Nursing Home

- Budget Options
 - Option “A”
 - “Status quo” budget
 - Reimbursement of GO bond debt service is NOT included
 - Option “B”
 - Six-month operational expenditures and six-month wind-down expenditures
- Both budgets incorporate several assumptions



CCNH Budget Assumptions

- Census improvement
- Staffing reductions
- Cost containment (electricity, dietary, etc.)
- Reduced allocation for non-capital equipment
- Non-reimbursement on A/P, depreciation, loans
- Non-collection of A/R
- Issue TAW in 2017 (may issue in 2018)



High Level of Sensitivity

- Census projection chronic issue

Fiscal Year	Medicare Projected	Actual	Surplus / Deficit	Revenue Projected	Actual	Surplus / Deficit
FY2011	\$4,147,533	\$2,605,772	(\$1,541,761)	\$14,168,671	\$12,943,308	(\$1,225,363)
FY2012	\$3,043,398	\$1,996,181	(\$1,047,217)	\$14,566,737	\$13,823,743	(\$742,994)
FY2013	\$3,110,789	\$2,192,615	(\$918,174)	\$14,413,836	\$13,386,881	(\$1,026,955)
FY2014	\$2,962,370	\$1,613,811	(\$1,348,559)	\$15,941,249	\$15,283,557	(\$657,692)
FY2015	\$2,131,423	\$953,055	(\$1,178,368)	\$15,254,022	\$13,223,208	(\$2,030,814)
FY2016	\$2,655,156	\$1,101,395	(\$1,553,761)	\$15,724,306	\$12,738,335	(\$2,985,971)
FY2017	\$903,375	*\$853,092	(\$476,829)	\$13,312,139	*\$10,568,006	(\$2,744,133)

*Projected



Accounts Receivable and 2017 Projection

- A/R over 12 months ~\$2.2 million
- Aged A/R may be collectible
 - Government revenue
 - Private and other revenue
- More detailed analysis is required on documentation
- 2017 projected deficit ~ \$400,000



Nursing Home "A"

General Fund
Fund 081-410

REVENUE

\$12,333,376

FTE

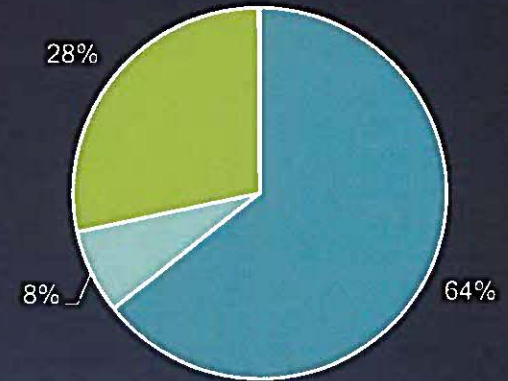
160.3

EXPENDITURE

\$12,329,848

HIGHLIGHTS

- Sensitive to changes in Medicare census
- Reflects reductions in staffing, services, negotiated discounts
- Does not include A/P catchup
- Does not include debt service



PERSONNEL	\$7,922,431	
COMMODITIES	\$904,832	
SERVICES	\$3,489,585	
CAPITAL	\$6,000	
DEBT	\$7,000	

COUNTY BOARD GOALS





Budget "A" Additional Decisions

- Cash flow concerns
 - Three-payroll months
 - Census deterioration
- Facility capital investments (not funded)
- Repayment of obligations: \$4,052,926
 - GO Bond (2016, 2017): \$544,000
 - General Fund loans: \$576,802
 - Cash draws (may increase from \$350k to 500k), boiler loan
 - Aged accounts payable over 60: \$2,932,124
 - County A/P: \$502,124
 - Other vendors: \$2,430,000
- Restoration of fund balance



Nursing Home "B"

General Fund

Fund 081-410

Fund 081-400

REVENUE

\$18,721,853

FTE

160.3

EXPENDITURE

\$15,053,032

HIGHLIGHTS

- Six months of operations
- Six months of wind-down expenses (includes two additional months of A/P)
- Assumes minimum transaction price of \$11,000,000

COUNTY BOARD GOALS





Budget “B” Additional Decisions

- Transaction proceeds to satisfy:
 - A/P
 - Loans from County
 - GO Bond payoff
 - Transaction costs (broker, legal, employee separation)
 - Unreimbursed IMRF and FICA for FY2018

Champaign County
General Corporate Fund FY2017 Revenue Report

FY2017 - August	FY2016 Actual	FY2017 Budget	FY2017 Projected	Budget Variance	
Local Taxes					
Property Taxes	\$10,413,681	\$11,327,775	\$10,794,626	-\$533,149	-4.7% 1
Back Taxes	\$5,962	\$5,000	\$6,000	\$1,000	20.0%
Mobile Home Tax	\$9,020	\$8,500	\$9,000	\$500	5.9%
Payment in Lieu of Tax	\$7,114	\$6,000	\$7,000	\$1,000	16.7%
Hotel Motel Tax	\$23,268	\$28,000	\$20,422	-\$7,578	-27.1%
Auto Rental Tax	\$32,165	\$30,000	\$30,681	\$681	2.3%
Penalties on Taxes	\$647,557	\$634,000	\$652,557	\$18,557	2.9%
Licenses & Permits					
Business Licenses & Permits	\$32,411	\$36,500	\$27,014	-\$9,486	-26.0%
Non-Business Licenses & Permits	\$1,578,398	\$1,428,110	\$1,530,420	\$102,310	7.2%
Grants					
Federal Grants	\$445,643	\$455,279	\$425,279	-\$30,000	-6.6%
State Grants	\$195,791	\$182,552	\$182,552	\$0	0.0%
State Shared Revenue					
Corporate Personal Property Repl. Tax	\$806,043	\$798,271	\$935,267	\$136,996	17.2% 2
1% Sales Tax	\$1,146,921	\$1,100,900	\$1,386,389	\$285,489	25.9%
1/4% Sales Tax	\$5,473,500	\$5,582,500	\$5,557,931	-\$24,569	-0.4%
Use Tax	\$769,750	\$814,289	\$832,689	\$18,400	2.3%
State Reimbursement	\$1,153,238	\$1,946,106	\$1,938,106	-\$8,000	-0.4% 3
State Salary Reimbursement	\$304,157	\$307,682	\$307,682	\$0	0.0%
State Revenue Salary Stipends	\$45,500	\$45,500	\$48,500	\$3,000	6.6%
Income Tax	\$3,139,832	\$3,354,520	\$3,266,564	-\$87,956	-2.6% 2
Charitable Games License/Tax	\$69,886	\$77,000	\$70,795	-\$6,205	-8.1%
Off-Track Betting	\$3,117	\$0	\$0	\$0	
Local Gov. Revenue & Reimbursement					
Local Government Revenue	\$747,420	\$666,784	\$725,797	\$59,013	8.9%
Local Government Reimbursement	\$618,872	\$611,740	\$611,740	\$0	0.0%
Fees, Fines & Forfeitures					
General Government - Fees	\$4,094,088	\$4,104,383	\$3,727,308	-\$377,075	-9.2% 4
Fines (Bond Forfeitures, DUI Fines, Traffic)	\$713,775	\$921,000	\$597,941	-\$323,059	-35.1% 4
Forfeitures	\$9,361	\$13,500	\$20,199	\$6,699	49.6%
Miscellaneous Revenue					
Interest Earnings	\$17,456	\$8,950	\$24,913	\$15,963	178.4%
Rents & Royalties	\$847,855	\$1,090,000	\$999,628	-\$90,372	-8.3% 5
Gifts & Donations	\$23,260	\$13,800	\$13,800	\$0	0.0%
Sale of Fixed Assets	\$2,650	\$0	\$0	\$0	
Miscellaneous Revenue	\$635,111	\$115,115	\$129,973	\$14,858	12.9%
Interfund/Interdepartment					
Interfund Transfers	\$684,195	\$700,710	\$700,710	\$0	0.0%
Interfund Reimbursements	\$131,665	\$365,914	\$73,244	-\$292,670	-80.0% 6
Interdepartment Revenue	\$1,480	\$1,027	\$1,027	\$0	0.0%
TOTAL	\$34,830,142	\$36,781,407	\$35,655,754	-\$1,125,653	-3.1%

1 - County will not receive additional budgeted property tax revenue associated with the hospital property tax exemption case.

2 - New accounting software and corrected distribution formulas have led to continued volatility in CPPRT and Income Tax.

3 - The County received 3 disbursements from AOIC in August and has been reimbursed through November 2016.

4 - Fees and Fines reflect declines in fiscal year-to-date revenues, -9% and -16% respectively.

5 - Loss of revenue due to reduced leased square footage because of mold cont. Slight offset from cable TV revenue growth.

6 - Debt Service Reimbursement from the Nursing Home is not anticipated to occur in FY2017.

Champaign County
General Corporate Fund FY2017 Expenditure Report

FY2017 - August	FY2016 Actual	FY2017 Budget	FY2017 Projected	Budget Variance	
Personnel					
Regular Salaries & Wages	\$15,103,656	\$ 15,154,796	\$15,252,809	\$98,013	1.0%
SLEP Salaries	\$6,460,079	\$ 6,538,611	\$6,522,245	-\$16,366	-0.4%
SLEP Overtime	\$356,902	\$ 493,220	\$493,220	\$0	0.0%
Fringe Benefits	\$2,845,321	\$ 3,268,464	\$3,094,826	-\$173,638	-8.4%
Total Personnel	\$24,765,958	\$ 25,455,091	\$25,363,100	-\$91,991	-0.6%
Commodities					
Postage	\$211,387	\$ 245,891	\$211,387	-\$34,504	-24.1%
Purchase Document Stamps	\$960,000	\$ 884,000	\$933,800	\$49,800	12.3%
Gasoline & Oil	\$139,110	\$ 190,685	\$161,058	-\$29,627	-33.0%
All Other Commodities	\$792,745	\$ 727,862	\$727,862	\$0	0.0%
Total Commodities	\$2,103,242	\$ 2,048,438	\$2,034,107	-\$14,331	-1.3%
Services					
Gas Service	\$245,308	\$ 386,011	\$269,141	-\$116,870	-30.3%
Electric Service	\$839,308	\$ 830,000	\$854,918	\$24,918	3.0%
Medical Services	\$855,365	\$ 864,318	\$864,318	\$0	0.0%
All Other Services	\$4,875,577	\$ 5,221,218	\$4,924,218	-\$297,000	-5.7%
Total Services	\$6,815,558	\$ 7,301,547	\$6,912,596	-\$388,951	-5.3%
Capital					
Vehicles	\$171,373	\$ 145,000	\$158,875	\$13,875	9.6%
All Other Capital	\$94,162	\$ 127,500	\$177,500	\$50,000	39.2%
Transfers					
To Capital Improvement Fund	\$818,272	\$ 742,180	\$742,180	\$0	0.0%
To All Other Funds	\$231,940	\$ 123,250	\$163,250	\$40,000	32.5%
Interdepartment	\$1,480	\$ -	\$1,000	\$1,000	
Debt Repayment					
Debt Repayment	\$497,646	\$ 477,060	\$477,060	\$0	0.0%
TOTAL	\$35,499,631	\$36,420,066	\$36,029,668	-\$390,398	-1.1%

**Champaign County
General Corporate Fund FY2017 Summary**

*FY2017 Budgeted Revenue includes an additional \$511,341 associated with preparing the property tax levy to capture new growth associated with a potential ruling in the hospital property tax exemption case. It was determined in March 2017 that the county would not received any additional property tax revenue in FY2017.

FUND BALANCE 12/31/16	\$4,596,112	
Beginning Fund Balance % OF BUDGET	12.6%	
	<i>Budgeted</i>	<i>Actual</i>
FY2017 REVENUE	\$36,781,407 *	\$35,655,754
FY2017 EXPENDITURE	<u>\$36,420,066</u>	<u>\$36,029,668</u>
Revenue to Expenditure Difference	\$361,341	-\$373,914
FUND BALANCE PROJECTION - 12/31/17	\$4,957,453	\$4,222,198
% OF 2017 Expenditure Budget	13.6%	11.7%

As of 9/7/17 the Nursing Home has borrowed \$576,802 from the County. The loans have no impact on the County's Fund Balance unless they are unpaid at which time they will be recorded as an expenditure in the General Fund. The impact to the Fund Balance if the loans are unpaid is reflected here:

\$ **3,760,396**
10.4%

**GENERAL CORPORATE FUND
FY2017 BUDGET CHANGE REPORT**

FY2017 Original General Corporate Fund Budget	FY17 Budgeted Exp \$ 36,420,066	FY17 Budgeted Rev \$ 36,781,407	Difference \$ 361,341
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BUDGET CHANGES

Department & Description	Expenditure Changes	Revenue Changes	Difference
ADA Compliance Re-encumber ADA funds	\$ 74,323	\$ -	\$ (74,323)
Sheriff Body Camera Donation	\$ 6,000	\$ 6,000	\$ -
Coroner Re-encumber FY2016 Grant Funds	\$ 4,737	\$ -	\$ (4,737)
Sheriff K-9 Training Donation	\$ 500	\$ 500	\$ -
General County Remove levied Property Tax Revenue (hospital case)	\$ -	\$ (511,341)	\$ (511,341)
Circuit Court Foreclosure Mediation Transfer	\$ 34,410	\$ -	\$ (34,410)
Sheriff U of Illinois Event Coverage	\$ 16,564	\$ 16,564	\$ -
			\$ -
			\$ -
TOTAL CHANGES	\$ 136,534	\$ (488,277)	\$ (624,811)

General Corporate Fund Budget as of 12/31/17	Current Budgeted Exp \$ 36,556,600	Current Budgeted Rev \$ 36,293,130	Difference \$ (263,470)
% of Increase/Decrease	0.4%	-1.3%	

Changes Attributable to One-Time Factors	\$ 136,534	\$ (488,277)	\$ (624,811)
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Changes Attributable to Recurring Costs			\$ -
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Champaign County, Illinois FY2018 Budget



County Budget (excludes Nursing Home budget)

Revenue	\$112,456,337
Expenditure	\$114,114,736
Revenue to Expenditure	*(\$1,658,399)

**The revenue to expenditure deficit is the result of drawing on fund balances for planned capital improvements and expenditures.*

The draft budget does not include additional revenue associated with levying for new growth related to a potential ruling in the hospital property tax exemption case. The FY2018 levy will be presented at the County Board meeting.



General Fund

Revenue	\$36,692,764
Expenditure	\$36,845,795
Revenue to Expenditure	(\$153,031)

- Health Insurance Plan Savings
- Increased contribution from Probation Services Fund (total transfer \$183,500)
- Decreased Sheriff's car allowance by \$40,000
- Deferred some capital asset expenditures



Revenue Decision Point

Recommended Option

Implement Municipal Aggregation Civic Contribution

- Revenue estimate is \$93,000
- Will require a supplier contract amendment
- Civic Contribution is \$0.001/kWh (average \$9/year)
- Program is voluntary and customers can Opt-Out



Expenditure Decision Points

Recommended Options

Utilize Public Safety Sales Tax Fund Balance to fund \$70,000 of Facilities Capital Improvements

- Current \$532,261 is a transfer from General Fund
- Adult Detention Center improvements necessary in FY2018

Implement three month hiring deferral when vacancies occur

- Vacancies require a three month deferral prior to advertising for a position
- Estimated savings \$99,000



Expenditure Decision Points

Alternate Options

Require 1% cut from expenditures for departments with non-personnel budgets over \$250,000

- Commodities and Services budgets are already strained
- Two departments requested increases for non-personnel expenditures in FY2018
- One department has already cut \$86,000 from non-personnel expenditures
- Savings is \$69,000 (excludes Recorder's budget which is predominantly for the purchase of document stamps)

Eliminate 1% Merit increase for non-bargaining employees

- Non-bargaining employees health insurance contribution will increase 20% in FY2018
- The COLA (1%) and Merit (1%) are in line with FY2018 bargaining contract increases
- Savings is \$70,000



Nursing Home Decision Points

Budget "A"

- Status Quo budget (except for debt service reimbursement)
- Assumes census improvement
- Depreciation is not funded
- General Fund loans remain outstanding
- Outstanding Accounts Payable concern

Budget "B"

- Assumes separation of the home within first six months of FY2018
- Contains six months of operating expenditures and six months of wind down expenditures
- Includes payment in full of accounts payable and loans
- Pays off of GO debt service \$1.98 million (callable 12/15/18)
- Includes other transaction expenditures

GENERAL CORPORATE FUND SUMMARY

Fund 080-000

FINANCIAL

Fund 080 Summary			2016	2017	2017	2018
			Actual	Original	Projected	Budget
311	10	CURR PROP TX-GENERAL CORP	\$9,980,773	\$10,905,592	\$10,372,129	\$11,075,624
311	29	CURR PROP TX-COOP EXTENSN	\$432,909	\$422,183	\$422,498	\$422,498
313	10	RE BACKTAX-GENERAL CORP	\$5,715	\$5,000	\$5,000	\$5,500
313	29	RE BACKTAX-COOP EXTENSION	\$247	\$0	\$0	\$0
314	10	MOBILE HOME TAX	\$9,020	\$8,500	\$8,700	\$8,700
315	10	PAYMENT IN LIEU OF TAXES	\$7,115	\$6,000	\$6,500	\$6,500
318	12	COUNTY HOTEL/MOTEL TAX	\$23,268	\$28,000	\$22,000	\$21,500
318	13	COUNTY AUTO RENTAL TAX	\$32,165	\$30,000	\$32,000	\$32,000
319	10	INTEREST-DELINQUENT TAXES	\$623,637	\$610,000	\$610,000	\$615,000
319	11	COSTS - DELINQUENT TAXES	\$23,920	\$24,000	\$24,000	\$24,000
		PROPERTY TAXES	\$11,138,769	\$12,039,275	\$11,502,827	\$12,211,322
321	10	LIQUOR/ENTERTNMNT LICENSE	\$32,411	\$36,500	\$31,500	\$29,500
322	10	MARRIAGE LICENSES	\$75,950	\$80,000	\$80,000	\$80,000
322	15	CIVIL UNION LICENSES	\$210	\$0	\$0	\$0
322	20	REVENUE STAMPS	\$1,446,424	\$1,300,000	\$1,400,000	\$1,400,000
322	40	ZONING USE PERMITS	\$55,814	\$48,110	\$49,992	\$46,262
		LICENSES AND PERMITS	\$1,610,809	\$1,464,610	\$1,561,492	\$1,555,762
331	25	HHS-CHLD SUP ENF TTL IV-D	\$236,611	\$219,921	\$213,921	\$224,147
331	38	JUST-JUS/MNT HTH CBTN PRG	\$46,604	\$83,135	\$56,762	\$0
331	40	JUSTC-BYRNE FORMULA GRANT	\$28,200	\$33,723	\$33,723	\$33,723
331	69	JUST-ST CRIM ALIEN ASSIST	\$14,708	\$18,500	\$18,500	\$14,500
331	73	USDA-NAT SCHL LUNCH/SNACK	\$20,350	\$21,000	\$18,450	\$18,000
331	74	USDA-NAT SCHOOL BREAKFAST	\$11,301	\$12,000	\$10,250	\$10,000
331	80	JUST-JUSTICE ASSISTNC GRT	\$3,991	\$4,000	\$4,137	\$4,000
331	91	HOM SEC-EMRGNCY MGMT PERF	\$79,891	\$52,000	\$72,000	\$52,000
331	99	DOT-HAZRD MATLS TRNG/PLAN	\$3,986	\$11,000	\$11,000	\$11,000
334	25	IL ATTY GEN-VICTIM ASSIST	\$31,000	\$28,100	\$28,100	\$28,100
334	41	IL DPT HLTHCARE & FAM SRV	\$121,892	\$113,527	\$110,980	\$115,395
334	42	IL DP PUB HLTH-GEN RV GRT	\$9,737	\$4,625	\$4,454	\$4,800
334	62	ISBE-IL SCHL BRKFST/LUNCH	\$162	\$300	\$300	\$300
334	72	DCFS-PARENTAL RIGHTS ATTY	\$33,000	\$36,000	\$36,000	\$36,000
335	30	CORP PERSNL PROP REPL TAX	\$806,043	\$798,271	\$935,267	\$678,424
335	40	1% SALES TAX (UNINCORP.)	\$1,146,921	\$1,100,900	\$1,389,443	\$1,333,337
335	41	1/4% SALES TAX (ALL CNTY)	\$5,473,500	\$5,582,500	\$5,571,278	\$5,638,133
335	43	USE TAX	\$769,750	\$814,289	\$838,444	\$816,052
335	60	STATE REIMBURSEMENT	\$1,117,509	\$1,921,106	\$1,914,246	\$1,884,598
335	61	ILETSB-POLICE TRNING RMB	\$35,730	\$25,000	\$20,550	\$17,325
335	70	STATE SALARY REIMBURSMNT	\$304,156	\$307,682	\$307,682	\$309,301
335	71	STATE REV-SALARY STIPENDS	\$45,500	\$45,500	\$48,500	\$48,500

Fund 080 Summary			2016	2017	2017	2018
			Actual	Original	Projected	Budget
335	80	INCOME TAX	\$3,139,832	\$3,354,520	\$3,266,564	\$3,207,336
335	91	CHARITABLE GAMES LIC/TAX	\$69,886	\$77,000	\$69,000	\$60,000
335	93	OFF-TRACK BETTING	\$3,117	\$0	\$0	\$0
336	1	CHAMPAIGN CITY	\$78,825	\$77,025	\$92,878	\$15,853
336	2	URBANA CITY	\$22,788	\$0	\$0	\$0
336	14	VILLAGE OF SAVOY	\$494,598	\$449,759	\$472,919	\$488,069
336	16	VILLAGE OF MAHOMET	\$151,209	\$140,000	\$160,000	\$160,000
337	20	TOWNSHIP REIMBURSEMENT	\$19	\$0	\$0	\$0
337	21	LOCAL GOVT REIMBURSEMENT	\$356,917	\$361,000	\$371,475	\$365,750
337	23	LOC GVT RMB-EVNT SECURITY	\$84,953	\$72,500	\$92,209	\$79,926
337	26	LOC GVT RMB-POSTAGE	\$7,721	\$6,500	\$7,000	\$7,000
337	27	LOC GVT RMB-UTILITIES	\$0	\$0	\$1,200	\$4,800
337	28	JAIL BOOKING-IN FEES	\$64,661	\$64,000	\$64,000	\$64,000
337	29	SCHOOL RESOURCE OFFCR RMB	\$104,602	\$107,740	\$107,740	\$110,000
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$14,919,670	\$15,943,123	\$16,348,972	\$15,840,369
341	10	COURT FEES AND CHARGES	\$134,360	\$144,500	\$117,188	\$132,000
341	14	ELECTRNC HOME DETENTN PRG	\$71,062	\$71,000	\$82,000	\$75,000
341	19	COURT SECURITY FEE	\$248,631	\$290,000	\$256,738	\$250,000
341	25	DETAINEE REIMBURSEMENT	\$56	\$0	\$0	\$0
341	27	OUT OF COUNTY DETAINEES	\$53,550	\$0	\$4,575	\$0
341	28	WORK RELEASE FEES	\$1,835	\$1,800	\$1,800	\$1,800
341	29	BOND FEES	\$99,627	\$130,000	\$95,000	\$100,000
341	30	ZONING & SUBDIVISION FEE	\$13,278	\$9,283	\$5,075	\$9,389
341	31	ACCOUNTING FEES	\$160,153	\$130,000	\$110,000	\$110,000
341	32	COUNTY CLERK FEES	\$347,670	\$350,000	\$350,000	\$350,000
341	33	RECORDING FEES	\$836,580	\$678,000	\$800,000	\$740,000
341	35	INFO TECH/HUM RSOURC FEES	\$48,119	\$82,000	\$50,000	\$87,000
341	36	CIRCUIT CLERK FEES	\$1,436,449	\$1,650,000	\$1,450,000	\$1,450,000
341	37	SHERIFF FEES	\$197,961	\$197,000	\$210,000	\$210,000
341	39	MAINTENANCE/CUSTODIAL FEE	\$39,208	\$64,000	\$64,000	\$70,000
341	41	CORONER STATUTORY FEES	\$52,922	\$41,000	\$50,000	\$51,000
341	42	REIMB OF CORONER COSTS	\$74,365	\$60,000	\$54,661	\$55,000
341	45	ADMINISTRATIVE FEES	\$397	\$500	\$200	\$200
341	52	TAX SALE FEE	\$33,440	\$31,000	\$31,000	\$33,140
341	53	RENTAL HOUSNG SUPPORT FEE	\$215,546	\$150,000	\$200,000	\$200,000
341	54	COURT FEES-SHF VEHICL MNT	\$2,020	\$2,200	\$1,950	\$2,200
341	58	SEX OFFENDER REGISTRN FEE	\$200	\$100	\$0	\$0
341	60	SHF FAIL-TO-APPEAR WARRNT	\$12,109	\$10,000	\$10,000	\$10,000
341	63	MTGE FORECLSR MEDIATN FEE	\$14,550	\$12,000	\$0	\$0
351	10	FINES & BOND FORFEITURES	\$655,063	\$850,000	\$600,000	\$600,000
351	11	DUI FINES-FOR DUI ENF EQP	\$35,050	\$38,000	\$25,000	\$25,000
351	15	FEES ON TRAFFIC FINES	\$23,662	\$33,000	\$22,000	\$23,000
352	10	EVIDENCE FORFEITURES	\$8,874	\$1,000	\$1,000	\$1,000
352	15	ABANDONED BAIL BONDS	\$0	\$12,000	\$25,000	\$20,000
352	20	SALE OF SEIZED ASSETS	\$487	\$500	\$0	\$0

Fund 080 Summary			2016	2017	2017	2018
			Actual	Original	Projected	Budget
FEES AND FINES			\$4,817,224	\$5,038,883	\$4,617,187	\$4,605,729
361	10	INVESTMENT INTEREST	\$17,456	\$8,950	\$15,824	\$11,650
362	10	CABLE TV FRANCHISE	\$298,856	\$280,000	\$295,000	\$310,000
362	15	RENT	\$549,224	\$810,000	\$694,628	\$712,086
363	10	GIFTS AND DONATIONS	\$11,628	\$2,800	\$6,500	\$0
363	30	M.L.KING EVENT CONTRIBS	\$7,145	\$11,000	\$7,000	\$11,000
363	50	RESTRICTED DONATIONS	\$4,487	\$0	\$0	\$0
363	60	PRIVATE GRANTS	\$0	\$0	\$1,000	\$0
364	10	SALE OF FIXED ASSETS	\$2,650	\$0	\$0	\$0
369	12	VENDING MACHINES	\$5,881	\$6,000	\$5,500	\$5,500
369	13	ELECTRONIC PYTS REBATE	\$14,942	\$25,000	\$18,000	\$18,000
369	15	PARKING FEES	\$27,686	\$24,000	\$26,000	\$26,000
369	16	UTILITY CONSTRUCTION FEE	\$483,800	\$0	\$0	\$0
369	41	TELEPHONE TOLL REIMB	\$107	\$15	\$15	\$15
369	42	WORKER'S COMP. REIMB.	\$1,671	\$5,000	\$33,522	\$2,500
369	71	SOCIAL SECURITY INCENTIVE	\$24,000	\$24,000	\$24,800	\$24,000
369	80	INSURANCE CLAIMS REIMB	\$13,634	\$0	\$0	\$0
369	90	OTHER MISC. REVENUE	\$63,390	\$31,100	\$51,128	\$41,880
MISCELLANEOUS			\$1,526,557	\$1,227,865	\$1,178,917	\$1,162,631
371	6	FROM PUB SAF SALES TAX FD	\$441,616	\$481,138	\$481,138	\$895,349
371	11	FROM GIS CONSORTIUM 850	\$3,581	\$4,300	\$3,000	\$3,000
371	17	FROM CHILD SUPPORT FND617	\$7,382	\$15,000	\$15,000	\$15,000
371	18	FROM PROB SERV FUND 618	\$129,269	\$86,454	\$86,454	\$183,500
371	20	FROM HLTH INSUR FUND 620	\$29,636	\$30,113	\$30,113	\$23,000
371	27	FROM PROP TAX FEE FND 627	\$67,108	\$59,205	\$60,705	\$64,050
371	30	FROM CIR CLK OPER/ADM 630	\$10,000	\$0	\$0	\$0
371	59	FROM JAIL MED COSTS FD659	\$20,533	\$24,300	\$22,800	\$23,020
371	61	FROM WORKING CASH FND 610	\$59	\$200	\$3,600	\$1,900
371	77	FROM ELECTION GRNT FND628	\$4,344	\$0	\$0	\$20,000
371	83	FROM CNTY HIGHWAY FND 083	\$79	\$0	\$0	\$0
371	92	FROM LAW LIBRARY FUND 092	\$0	\$0	\$0	\$15,000
381	12	INTERFUND POSTAGE REIMB	\$13,675	\$15,000	\$13,500	\$13,500
381	13	AUDIT FEE REIMBURSEMENT	\$19,359	\$30,000	\$20,510	\$21,000
381	16	HEALTH/LIFE INSUR REIMB	\$17,583	\$10,000	\$10,000	\$10,000
381	62	REIM FRM DRUG FORF FND621	\$9,000	\$9,000	\$9,000	\$9,000
381	73	REIMB FRM SELF-INS FND476	\$18,700	\$19,244	\$19,244	\$19,632
381	81	REIMB FROM NURSING HOME	\$23,712	\$282,670	\$0	\$0
385	35	JMHC GRNT SAL REIM FR 075	\$1,480	\$1,027	\$1,027	\$0
INTERFUND REVENUE			\$817,116	\$1,067,651	\$776,091	\$1,316,951
REVENUE TOTALS			\$34,830,145	\$36,781,407	\$35,985,486	\$36,692,764
511	1	ELECTED OFFICIAL SALARY	\$726,335	\$741,823	\$741,823	\$759,581

Fund 080 Summary			2016	2017	2017	2018
			Actual	Original	Projected	Budget
511	2	APPOINTED OFFICIAL SALARY	\$807,149	\$722,926	\$722,926	\$732,942
511	3	REG. FULL-TIME EMPLOYEES	\$12,869,809	\$13,034,836	\$12,982,302	\$13,481,014
511	4	REG. PART-TIME EMPLOYEES	\$203,628	\$272,748	\$272,712	\$277,904
511	5	TEMP. SALARIES & WAGES	\$167,523	\$180,252	\$162,843	\$180,252
511	6	PER DIEM	\$60,615	\$65,550	\$65,275	\$65,550
511	9	OVERTIME	\$198,156	\$62,585	\$42,585	\$184,026
511	10	JUDGES' SALARY INCREASE	\$6,558	\$6,622	\$6,582	\$6,622
511	40	STATE-PAID SALARY STIPEND	\$39,000	\$39,000	\$42,000	\$42,000
511	44	NO-BENEFIT PART-TIME EMPL	\$24,881	\$28,454	\$28,454	\$29,274
512	1	SLEP ELECTED OFFCL SALARY	\$112,888	\$115,146	\$115,146	\$117,269
512	2	SLEP APPNTD OFFCL SALARY	\$4,000	\$4,000	\$4,000	\$4,000
512	3	SLEP REG FULL-TIME EMP EE	\$6,336,691	\$6,412,965	\$6,412,965	\$6,404,387
512	9	SLEP OVERTIME	\$356,902	\$493,220	\$493,220	\$371,779
512	40	SLEP STATE-PD SAL STIPEND	\$6,500	\$6,500	\$6,500	\$6,500
513	1	SOCIAL SECURITY-EMPLOYER	\$0	\$0	\$0	\$19,201
513	2	IMRF - EMPLOYER COST	\$0	\$0	\$0	\$20,683
513	4	WORKERS' COMPENSATION INS	\$0	\$0	\$0	\$1,230
513	5	UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$1,488
513	6	EMPLOYEE HEALTH/LIFE INS	\$2,840,569	\$3,262,804	\$3,106,347	\$3,257,028
513	20	EMPLOYEE DEVELOPMNT/RECOG	\$4,127	\$4,460	\$4,583	\$4,450
513	21	EMPLOYEE PHYSICALS/LAB PERSONNEL	\$626	\$1,200	\$1,200	\$1,200
			\$24,765,957	\$25,455,091	\$25,211,463	\$25,968,380
522	1	STATIONERY & PRINTING	\$65,289	\$65,957	\$55,744	\$80,290
522	2	OFFICE SUPPLIES	\$91,876	\$78,966	\$84,463	\$78,275
522	3	BOOKS,PERIODICALS & MAN.	\$22,012	\$41,689	\$33,871	\$38,078
522	4	COPIER SUPPLIES	\$35,498	\$40,000	\$40,000	\$37,000
522	6	POSTAGE, UPS, FED EXPRESS	\$211,386	\$245,891	\$252,547	\$237,857
522	10	FOOD	\$6,022	\$5,300	\$5,300	\$5,300
522	11	MEDICAL SUPPLIES	\$10,369	\$11,225	\$15,225	\$15,225
522	12	STOCKED DRUGS	\$0	\$38,000	\$38,000	\$30,000
522	13	CLOTHING - INMATES	\$13,426	\$13,500	\$13,500	\$13,500
522	14	CUSTODIAL SUPPLIES	\$73,404	\$72,783	\$72,783	\$72,783
522	15	GASOLINE & OIL	\$139,110	\$190,685	\$187,935	\$188,885
522	16	TOOLS	\$9,918	\$7,600	\$7,600	\$7,600
522	17	GROUNDS SUPPLIES	\$2,349	\$8,346	\$8,346	\$8,000
522	19	UNIFORMS	\$66,205	\$58,936	\$58,936	\$58,936
522	22	MAINTENANCE SUPPLIES	\$16,670	\$11,960	\$11,421	\$11,421
522	25	DIETARY NON-FOOD SUPPLIES	\$17,309	\$19,000	\$19,000	\$19,000
522	28	LAUNDRY SUPPLIES	\$10,523	\$11,500	\$11,500	\$11,500
522	44	EQUIPMENT LESS THAN \$5000	\$220,935	\$113,920	\$117,801	\$63,495
522	45	VEH EQUIP LESS THAN \$5000	\$18,514	\$12,000	\$12,473	\$14,500
522	46	BODY WORN CAMERAS	\$0	\$0	\$25,600	\$28,800
522	50	PURCHASE DOCUMENT STAMPS	\$960,000	\$884,000	\$933,333	\$933,333
522	90	ARSENAL & POLICE SUPPLIES	\$34,452	\$24,350	\$24,350	\$24,350
522	91	LINEN & BEDDING	\$3,295	\$6,000	\$6,000	\$6,000

Fund 080 Summary			2016	2017	2017	2018
			Actual	Original	Projected	Budget
522	93	OPERATIONAL SUPPLIES	\$57,370	\$76,350	\$78,150	\$75,050
522	94	ELECTION SUPPLIES	\$17,308	\$10,000	\$10,000	\$15,000
		COMMODITIES	\$2,103,240	\$2,047,958	\$2,123,878	\$2,074,178
533	1	AUDIT & ACCOUNTING SERVCS	\$79,555	\$86,305	\$71,805	\$73,805
533	2	ARCHITECT SERVICES	\$82,405	\$20,000	\$30,500	\$10,000
533	3	ATTORNEY/LEGAL SERVICES	\$71,099	\$93,000	\$120,000	\$98,000
533	4	ENGINEERING SERVICES	\$1,489	\$2,400	\$8,771	\$7,900
533	5	COURT REPORTING	\$33,823	\$26,700	\$22,056	\$23,700
533	6	MEDICAL/DENTAL/MENTL HLTH	\$855,364	\$868,818	\$858,821	\$969,615
533	7	PROFESSIONAL SERVICES	\$294,969	\$305,965	\$351,246	\$349,442
533	8	CONSULTING SERVICES	\$50,260	\$40,000	\$13,538	\$7,500
533	12	JOB-REQUIRED TRAVEL EXP	\$16,317	\$22,839	\$19,320	\$21,054
533	13	AMBULANCE/MEDIVAN SERVICE	\$437	\$2,000	\$2,000	\$2,000
533	15	ISAA-APPELLATE SERVICE	\$36,000	\$36,000	\$36,000	\$36,000
533	16	OUTSIDE PRISON BOARDING	\$31,496	\$45,000	\$35,000	\$45,000
533	18	NON-EMPLOYEE TRAINING.SEM	\$0	\$500	\$500	\$500
533	22	LABORATORY FEES	\$45,086	\$34,600	\$43,400	\$45,000
533	29	COMPUTER/INF TCH SERVICES	\$13,060	\$48,574	\$24,866	\$43,479
533	30	GAS SERVICE	\$245,308	\$386,011	\$350,000	\$350,000
533	31	ELECTRIC SERVICE	\$839,308	\$830,000	\$780,000	\$780,000
533	32	WATER SERVICE	\$69,873	\$90,315	\$84,000	\$83,500
533	33	TELEPHONE SERVICE	\$100,704	\$101,375	\$102,410	\$92,520
533	34	PEST CONTROL SERVICE	\$10,202	\$11,315	\$11,315	\$11,315
533	35	TOWEL & UNIFORM SERVICE	\$36	\$1,500	\$0	\$0
533	36	WASTE DISPOSAL & RECYCLNG	\$57,403	\$57,942	\$59,542	\$59,542
533	38	STORMWATER UTILITY FEE	\$34,047	\$40,000	\$40,000	\$40,000
533	40	AUTOMOBILE MAINTENANCE	\$56,758	\$65,168	\$72,168	\$70,168
533	42	EQUIPMENT MAINTENANCE	\$239,280	\$275,108	\$255,852	\$293,715
533	44	MAIN ST JAIL REPAIR-MAINT	\$17,581	\$47,650	\$47,550	\$47,550
533	46	1905 E MAIN REPAIR-MAINT	\$10,114	\$15,407	\$15,357	\$15,357
533	47	JUV DET CTR REPAIR-MAINT	\$12,222	\$11,479	\$14,326	\$20,000
533	51	EQUIPMENT RENTALS	\$8,033	\$8,585	\$8,660	\$7,739
533	52	OTHER SERVICE BY CONTRACT	\$26,459	\$26,448	\$26,448	\$26,448
533	54	ASSISTANCE TO VETERANS	\$83,373	\$80,000	\$80,000	\$80,000
533	56	VA MONUMENT UPDATE	\$2,500	\$0	\$0	\$0
533	58	EMPLOYEE PARKING	\$17,010	\$16,560	\$17,550	\$18,141
533	60	HWY FACILITY REPAIR-MAINT	\$1,950	\$0	\$0	\$0
533	61	1701 E MAIN REPAIR-MAINT	\$28,633	\$38,888	\$38,788	\$38,788
533	62	JUROR MEALS	\$3,458	\$5,500	\$5,259	\$5,500
533	63	JUROR EXPENSE	\$261,353	\$135,000	\$111,612	\$118,000
533	64	ELECTION JUDGES & WORKERS	\$195,440	\$100,000	\$104,403	\$200,000
533	65	VOTER REGISTRATION EXP.	\$201	\$3,000	\$3,000	\$0
533	66	REGISTRARS-BIRTH & DEATH	\$5,095	\$5,250	\$5,092	\$5,250
533	67	202 BARTELL BDG RPR-MAINT	\$4,873	\$4,000	\$2,282	\$2,673
533	68	WITNESS EXPENSE	\$2,464	\$8,168	\$8,168	\$8,168

Fund 080 Summary			2016	2017	2017	2018
			Actual	Original	Projected	Budget
533	70	LEGAL NOTICES,ADVERTISING	\$69,768	\$78,044	\$77,632	\$82,794
533	72	DEPARTMENT OPERAT EXP	\$1,017	\$1,500	\$1,000	\$1,000
533	73	EMPLOYEE/OFFC RELOCATION	\$12,500	\$0	\$0	\$0
533	74	JURORS' PARKING	\$45,815	\$45,000	\$45,000	\$45,000
533	75	COURT-ORDERED COSTS	\$1,575	\$2,500	\$2,000	\$3,000
533	81	SEIZED ASSET EXPENSE	\$1,873	\$2,500	\$272	\$500
533	84	BUSINESS MEALS/EXPENSES	\$3,943	\$6,360	\$1,678	\$1,560
533	85	PHOTOCOPY SERVICES	\$252,144	\$234,280	\$232,730	\$227,750
533	86	NURS HOME BLDG REPAIR/MNT	\$0	\$0	\$5,192	\$0
533	89	PUBLIC RELATIONS	\$3,055	\$1,000	\$1,000	\$1,000
533	91	LAUNDRY & CLEANING	\$279	\$0	\$0	\$0
533	92	CONTRIBUTIONS & GRANTS	\$283,624	\$329,585	\$307,362	\$231,054
533	93	DUES AND LICENSES	\$81,253	\$86,273	\$87,060	\$87,688
533	94	INVESTIGATION EXPENSE	\$5,967	\$8,750	\$9,050	\$8,750
533	95	CONFERENCES & TRAINING	\$122,661	\$156,440	\$156,481	\$152,725
533	99	CONTINGENT EXPENSE	\$0	\$267,000	\$267,000	\$190,802
534	9	R.E. TAX / DRAINAGE ASMNT	\$0	\$0	\$375	\$0
534	11	FOOD SERVICE	\$312,480	\$417,700	\$396,075	\$413,018
534	15	METCAD	\$614,393	\$654,500	\$651,500	\$654,500
534	21	PROP CLEARANCE / CLEAN-UP	\$2,723	\$6,800	\$6,800	\$6,800
534	24	MTGE FORECLSR MEDIATN PRG	\$765	\$12,000	\$192	\$0
534	25	COURT FACILITY REPR-MAINT	\$74,329	\$54,075	\$53,775	\$53,775
534	27	ANIM SERV FACIL RPR-MAINT	\$13,973	\$5,091	\$5,091	\$5,091
534	37	FINANCE CHARGES.BANK FEES	\$2,296	\$2,250	\$3,083	\$3,000
534	40	CABLE/SATELLITE TV EXP	\$515	\$550	\$560	\$560
534	46	SEWER SERVICE & TAX	\$39,808	\$49,045	\$49,045	\$49,045
534	58	LANDSCAPING SERVICE/MAINT	\$16,025	\$3,428	\$3,428	\$3,428
534	62	ELECTION MILEAGE,PHONE RM	\$6,852	\$4,000	\$2,043	\$7,000
534	63	INDIGENT BURIAL	\$839	\$1,500	\$1,500	\$1,500
534	64	ELECTION SERVICES	\$21,036	\$17,500	\$13,100	\$25,000
534	67	1701 OUTBLDGS REPAIR-MNT	\$2,818	\$2,881	\$2,881	\$2,881
534	70	BROOKNS BLDG REPAIR-MAINT	\$33,616	\$40,909	\$110,009	\$40,909
534	71	COOPERATIVE EXTENSION SRV	\$419,867	\$422,183	\$422,497	\$422,498
534	72	SATELLITE JAIL REPAIR-MNT	\$35,490	\$45,000	\$42,539	\$42,404
534	74	CONTRACT ATTORNEYS	\$174,000	\$174,000	\$191,400	\$191,400
534	76	PARKING LOT/SIDEWLK MAINT	\$4,160	\$24,383	\$24,383	\$24,383
534	85	RENTAL HSG FEE REMITTANCE	\$204,201	\$135,000	\$180,000	\$180,000
534	98	M.L.KING EVENT EXPENSES	\$4,508	\$12,500	\$6,500	\$12,500
534	99	REMIT CC FINGERPRNTG FEES	\$355	\$130	\$270	\$380
		SERVICES	\$6,815,561	\$7,302,027	\$7,242,108	\$7,281,064
544	19	CORR CENTER CONST/IMPROVE	\$0	\$120,000	\$71,000	\$0
544	20	COURTHOUSE CONST/IMPROVE	\$10	\$0	\$0	\$0
544	30	AUTOMOBILES, VEHICLES	\$171,373	\$145,000	\$163,925	\$145,000
544	33	OFFICE EQUIPMENT & FURNIS	\$0	\$7,500	\$27,905	\$0
544	38	ELECTION/VOTER REG EQUIP	\$0	\$0	\$14,677	\$0

Fund 080 Summary			2016	2017	2017	2018
			Actual	Original	Projected	Budget
544	41	PARKING LOT/SIDEWLK CONST CAPITAL	\$94,152 \$265,535	\$0 \$272,500	\$19,400 \$296,907	\$0 \$145,000
571	14	TO CAPITAL IMPRV FUND 105	\$818,272	\$742,180	\$742,180	\$845,985
571	25	TO VCTM ADVOC GRNT FND675	\$21,250	\$21,250	\$21,250	\$17,000
571	30	TO COURT AUTOMTN FUND 613	\$0	\$20,000	\$0	\$0
571	50	TO HWY FACIL BOND FUND350	\$96,149	\$0	\$0	\$0
571	59	TO CHILD ADV CENT FND 679	\$25,000	\$0	\$0	\$0
571	69	TO CO CLK AUTOMATN FND670	\$8,586	\$0	\$0	\$0
571	83	TO COUNTY HIGHWAY FND 083	\$80,954	\$82,000	\$82,000	\$41,000
573	55	JMHC GRNT SAL REIM TO 040 INTERFUND EXPENDITURE	\$1,480 \$1,051,691	\$0 \$865,430	\$1,000 \$846,430	\$0 \$903,985
581	1	GEN OBLIG BOND PRINCIPAL	\$240,000	\$240,000	\$240,000	\$240,000
581	5	INTGOVTL LOAN PRINC PMTS	\$19,688	\$0	\$0	\$0
581	6	DEBT CERTFCATE PRINC PMTS	\$130,000	\$135,000	\$135,000	\$140,000
582	2	INT & FEES-GEN OBLIG BONDS	\$46,368	\$44,670	\$44,670	\$42,198
582	6	INTEREST ON DEBT CERTIFCT DEBT	\$61,590 \$497,646	\$57,390 \$477,060	\$57,390 \$477,060	\$50,990 \$473,188
EXPENDITURE TOTALS			\$35,499,630	\$36,420,066	\$36,197,846	\$36,845,795

Public Safety Sales Tax Fund **Budget** **Budget**
FY2017 **FY2018** **Change** **Explanation of Change**

Revenue

Sales Tax and Interest	\$ 4,754,161	\$ 4,674,440	\$ (79,721)	Implementation of the state's 2% collection fee has negatively impacted revenue (partially offset by projected growth).
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Expenditure

Debt	\$ 3,576,677	\$ 2,310,335	\$ (1,266,342)	Retirement of Issue 2000B in FY2017.
Programs and Positions				
Re-Entry	\$ 100,000	\$ 100,000	\$ -	Re-Entry Contract ends 2/2018.
Delinquency Prevention	\$ 234,038	\$ 251,600	\$ 17,562	\$15,000 from FB set-aside for relocation expenses (if needed) plus 5% of prior fiscal year revenues.
Problem Solving Court	\$ 60,763	\$ 60,881	\$ 118	Wages and fringes
Classification Lieutenant	\$ 92,782	\$ 95,349	\$ 2,567	Wages and fringes
Capital Asset Replacement Fund				
AS/400 Lease	\$ -	\$ 36,782	\$ 36,782	4-year lease agreement paid by Probation Services in FY2017 and Circuit Clerk in FY2019/2020
Financial System Replacement-SaaS (50%)	\$ -	\$ 136,000	\$ 136,000	The County does not have a contract in place at this time; however, has estimated the cost based on similar SaaS contracts for ERP services.
Capital Asset Equipment (see breakdown below)	\$ 162,564	\$ 535,980	\$ 373,416	Increased funding over FY2017 for replacement of law enforcement mobile/portable radios for which there is no reserve funding. Initially purchased on 2007 and scheduled for replacement in 2017.
Facilities Capital Asset Replacement Fund	\$ -	\$ 261,113	\$ 261,113	Transfer to the Facilities CARF budget, which is under the direction of the Facilities Committee, for planning associated with relocation of the Sheriff's Office and potential expansion of the satellite jail in conjunction with closure of the downtown facility. If the downtown facility is not closed the funds will need to be redirected to the ADA Budget in order to complete the remedial actions required by the County's Settlement Agreement with the Department of Justice.
Other				
Software Maintenance (Tyler/JANO)	\$ 129,703	\$ 101,400	\$ (28,303)	Reduction in contract cost due to elimination of support for some services
Public Safety Utilities & Maintenance Reimbursement	\$ 388,356	\$ 800,000	\$ 411,644	Increased reimbursement to the General Fund for Public Safety utilities and maintenance, enabling the General Fund to pay for its half of the SaaS contract for the ERP and offsetting the loss of revenue associated with the anticipated lack of reimbursement for the Nursing Home debt service.

Capital Asset Equipment Transfer	
Public Safety Offices Software	\$91,774
Public Safety Equipment/Computers	\$57,420
Portable/Mobile Radios-Sheriff's Office	\$386,786
Total	\$535,980