



CHAMPAIGN COUNTY BOARD
SPECIAL FINANCE COMMITTEE OF THE WHOLE AGENDA
County of Champaign, Urbana, Illinois
Thursday, September 28, 2017 – 6:30 p.m.

Lyle Shields Meeting Room, Brookens Administrative Center,
1776 East Washington Street, Urbana, Illinois

- I. **Call To Order**
- II. **Roll Call**
- III. **Approval of Agenda/Addenda**
- IV. **Public Comment on the Proposed FY2018 Budget**
- V. **Communications**
- VI. **Approval of Direction to County Administrator for Finalization of FY2018 Budget**
- VII. **Other Business**
- VIII. **Adjournment**

All meetings are at Brookens Administrative Center – 1776 E Washington Street in Urbana – unless otherwise noted. To enter Brookens after 4:30 p.m., enter at the north (rear) entrance located off Lierman Avenue.

Champaign County will generally, upon request, provide appropriate aids and services leading to effective communication for qualified persons with disabilities. Please contact Administrative Services, 217-384-3776, as soon as possible but no later than 48 hours before the scheduled meeting.

Balance The FY2018 General Fund Budget		FY2018 Projected Revenue	FY2018 Projected Expenditure	FY2018 Projected Fund Balance	Fund Balance % of Expenditure
Description		\$ 36,692,764	\$ 36,845,795	\$ 4,112,616	11.2% *
Transfer for Facilities from Public Safety Sales Tax Fund (current funding, \$532,261, is from General Fund)	<input checked="" type="checkbox"/>		(70,000)		
Implement Municipal Aggregation Civic Contribution	<input checked="" type="checkbox"/>	93,000			
Three month hiring deferral	<input type="checkbox"/>				(99,000)
Cut 1% from departments with non-personnel expenditures >\$250,000	<input type="checkbox"/>				(69,000)
Eliminate 1% Merit increase for non-bargaining employees	<input type="checkbox"/>				(70,000)
	<input type="checkbox"/>	\$ 36,785,764	\$ 36,775,795	\$ 4,275,616	11.6%
<i>Fund Balance adjusted to reconcile with FY2016 CAFR (-\$112,040) *</i>					
FY2018 Revenue Surplus/(Deficit) \$					9,969

Fund Balance Restoration Initiatives:

- Amnesty Program
- Public Defender Fee Restructure
- Potential METCAD Savings
- AOIC Reimbursement Catch-Up



Nursing Home Decision Points

Budget "A"

- Status Quo budget (No GO debt service reimbursement)
- FY2017 projected deficit ~ \$434,000
- Assumes census improvement, staff reductions and cost containment
- No Fund Balance
- Facility capital investments and depreciation are not funded
- General Fund loans and A/P remain outstanding (Aged A/P over 60 days is \$2.9 million)
- A/R over 12 months ~\$2.2 million (Collectability is uncertain)
- Cash Flow concerns
- General Fund Pressure ~ Subsidy additional \$1.3 million annually



Nursing Home Decision Points

Budget "B"

- Assumes separation of the home within first six months of FY2018
- Six months of operating expenditures and six months of wind-down expenditures
- Satisfies A/P and General Fund loans
- Pays off of GO debt service \$1.98 million (callable 12/15/18)
- Includes other transaction expenditures

Nursing Home Fund 081 Summary

	2016 Actual	2017 Original	2017 Projected	BUDGET A 2018 Budget	BUDGET B 2018 Total
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	\$883	\$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-DOA CLIENTS	\$106,782	\$105,000	\$105,589	\$95,000	\$ 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-MEDICA'D PATIENTS	\$5,757,800	\$6,173,634	\$5,119,573	\$5,879,347	\$ 3,429,819
345 26 NH CARE-MEDICARE/A PATNTS	\$1,101,395	\$903,375	\$1,209,359	\$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	\$1,805,750	\$612,006	\$487,823	\$ 284,563
345 33 NURS HOME BEAUTY SHOP REV	\$30,689	\$35,000	\$26,725	\$26,400	\$ 15,400
345 34 MEDICAL SUPPLIES REVENUE	\$50,806	\$60,000	\$21,589	\$21,800	\$ 12,600
345 35 PATIENT TRANSPORTATN CHGS	\$17,438	\$20,000	\$12,656	\$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	\$3,430	\$ 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. REIMS.	\$501	\$0	\$0	\$0	\$ -
369 90 OTHER M SC. 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	\$3,776,065	\$3,201,941	\$4,362,490	\$ 2,349,033
511 4 REG PART-TIME EMPLOYEES	\$95,790	\$103,468	\$147,342	\$218,925	\$ 117,883
511 5 TEMP. SALAR ES & 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	\$1,095,828	\$ 589,954
511 44 NO-BENEFIT PART-TIME EMPL	\$299,254	\$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	\$106,429	\$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	\$8,870,574	\$8,450,556	\$7,721,001	\$7,822,431	\$ 4,514,883
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	\$ 200,823
522 12 STOCKED DRUGS	\$1,183	\$37,093	\$38,564	\$33,600	\$ 22,400
522 15 GASOLINE & OIL	\$9,972	\$11,500	\$10,442	\$10,000	\$ 6,667
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	\$ 6,867
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 A/D	\$2,031	\$22,975	\$22,246	\$18,240	\$ 12,160
522 33 OXYGEN	\$17,795	\$16,900	\$11,783	\$12,900	\$ 8,600
522 34 INCONTINENCE SUPPLIES	\$46,876	\$111,194	\$75,079	\$66,290	\$ 57,527
522 35 NUTRITIONAL SUPPLEMENTS	\$35,451	\$60,000	\$22,785	\$24,289	\$ 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

		2016	2017	2017	BUDGET A	BUDGET B	
		Actual	Original	Projected	2018 Budget	2018 Total	
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	\$65,704	\$ 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	\$ 48,900
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	\$ 181,067
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	\$ 18,667
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	\$1,813	\$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 FEE	\$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/SIDEWALK 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	NURS HOME 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					\$ 1,960,520
		EXPENDITURE TOTALS	\$13,434,870	\$14,621,992	\$12,278,215	\$12,329,848	\$ 15,053,032
					(\$437,240)	\$3,528	\$ 3,668,821