

Committee of the Whole

*Items to be Distributed
November 14, 2017*

IX. Finance

E. County Administrator

- 1. FY2017 General Corporate Fund Budget Projection Report**
- 2. FY2017 General Corporate Fund Budget Change Report**
- 5. Additional FY2018 Budget Information – State’s Attorney**

Champaign County
General Corporate Fund FY2017 Revenue Report

FY2017 - October	FY2016 Actual	FY2017 Budget	FY2017 Projected	Budget Variance	
Local Taxes					
Property Taxes	\$10,413,681	\$11,327,775	\$10,753,048	-\$574,727	-5.1% ¹
Back Taxes	\$5,962	\$5,000	\$6,000	\$1,000	20.0%
Mobile Home Tax	\$9,020	\$8,500	\$8,882	\$382	4.5%
Payment in Lieu of Tax	\$7,114	\$6,000	\$7,000	\$1,000	16.7%
Hotel Motel Tax	\$23,268	\$28,000	\$21,990	-\$6,010	-21.5%
Auto Rental Tax	\$32,165	\$30,000	\$30,922	\$922	3.1%
Penalties on Taxes	\$647,557	\$634,000	\$634,000	\$0	0.0%
Licenses & Permits					
Business Licenses & Permits	\$32,411	\$36,500	\$25,933	-\$10,567	-29.0%
Non-Business Licenses & Permits	\$1,578,398	\$1,428,110	\$1,530,490	\$102,380	7.2%
Grants					
Federal Grants	\$445,643	\$455,279	\$424,606	-\$30,673	-6.7%
State Grants	\$195,791	\$182,552	\$182,552	\$0	0.0%
State Shared Revenue					
Corporate Personal Property Repl. Tax	\$806,043	\$798,271	\$870,846	\$72,575	9.1% ²
1% Sales Tax	\$1,146,921	\$1,100,900	\$1,340,538	\$239,638	21.8%
1/4% Sales Tax	\$5,473,500	\$5,582,500	\$5,538,888	-\$43,612	-0.8%
Use Tax	\$769,750	\$814,289	\$816,052	\$1,763	0.2%
State Reimbursement	\$1,153,238	\$1,946,106	\$1,952,951	\$6,845	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	\$3,261,556	-\$92,964	-2.8% ²
Charitable Games License/Tax	\$69,886	\$77,000	\$68,911	-\$8,089	-10.5%
Off-Track Betting	\$3,117	\$0	\$0	\$0	
Local Gov. Revenue & Reimbursement					
Local Government Revenue	\$747,420	\$666,784	\$720,807	\$54,023	8.1%
Local Government Reimbursement	\$618,872	\$611,740	\$631,311	\$19,571	3.2%
Fees, Fines & Forfeitures					
General Government - Fees	\$4,094,088	\$4,104,383	\$3,775,392	-\$328,991	-8.0% ⁴
Fines (Bond Forfeitures, DUI Fines, Traffic)	\$713,775	\$921,000	\$589,094	-\$331,906	-36.0% ⁴
Forfeitures	\$9,361	\$13,500	\$26,500	\$13,000	96.3%
Miscellaneous Revenue					
Interest Earnings	\$17,456	\$8,950	\$26,169.73	\$17,220	192.4%
Rents & Royalties	\$847,855	\$1,090,000	\$1,002,216	-\$87,784	-8.1% 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	\$134,394	\$19,279	16.7%
Interfund/Interdepartment					
Interfund Transfers	\$684,195	\$700,710	\$701,579	\$869	0.1%
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	\$35,526,881	-\$1,254,526	-3.4%

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

2 - The last two CPPRT distributions were down -62% and -27% over those FY2016 distributions.

3 - The County has been reimbursed from AOIC through January 2017.

4 - Fees and Fines are over budgeted and reflect declines in fiscal year-to-date revenues.

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 - October	FY2016 Actual	FY2017 Budget	FY2017 Projected	Budget Variance	
Personnel					
Regular Salaries & Wages	\$15,103,656	\$ 15,154,796	\$15,226,802	\$72,006	0.6%
SLEP Salaries	\$6,460,079	\$ 6,538,611	\$6,541,088	\$2,477	0.0%
SLEP Overtime	\$356,902	\$ 493,220	\$493,220	\$0	0.0%
Fringe Benefits	\$2,845,321	\$ 3,268,464	\$3,091,828	-\$176,636	-6.9%
Total Personnel	\$24,765,958	\$ 25,455,091	\$25,352,938	-\$102,153	-0.5%
Commodities					
Postage	\$211,387	\$ 245,891	\$219,332	-\$26,559	-12.8%
Purchase Document Stamps	\$960,000	\$ 884,000	\$884,000	\$0	0.0%
Gasoline & Oil	\$139,110	\$ 190,685	\$157,306	-\$33,379	-28.5%
All Other Commodities	\$792,745	\$ 727,862	\$727,862	\$0	0.0%
Total Commodities	\$2,103,242	\$ 2,048,438	\$1,988,501	-\$59,937	-4.6%
Services					
Gas Service	\$245,308	\$ 386,011	\$263,788	-\$122,223	-31.7%
Electric Service	\$839,308	\$ 830,000	\$839,308	\$9,308	1.1%
Medical Services	\$855,365	\$ 864,318	\$864,318	\$0	0.0%
All Other Services	\$4,875,577	\$ 5,221,218	\$5,010,852	-\$210,366	-4.0%
Total Services	\$6,815,558	\$ 7,301,547	\$6,978,266	-\$323,281	-4.4%
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	\$157,660	\$34,410	27.9%
Interdepartment	\$1,480	\$ -	\$1,000	\$1,000	
Debt Repayment	\$497,646	\$ 477,060	\$477,060	\$0	0.0%
TOTAL	\$35,499,631	\$36,420,066	\$36,033,981	-\$386,085	-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.

<i>FY2016 adjusted Fund Balance based on the Auditor's Fund Balance report.</i>		
FUND BALANCE 12/31/16	\$4,478,007	
Beginning Fund Balance % OF BUDGET	12.3%	
	<i>Budgeted</i>	<i>Actual</i>
FY2017 REVENUE	\$36,781,407 *	\$35,526,881
FY2017 EXPENDITURE	\$36,420,066	\$36,033,981
Revenue to Expenditure Difference	\$361,341	-\$507,100
<i>FUND BALANCE PROJECTION - 12/31/17</i>	<i>\$4,839,348</i>	<i>\$3,970,907</i>
<i>% OF 2017 Expenditure Budget</i>	<i>13.3%</i>	<i>11.0%</i>

As of 11/7/17 the Nursing Home has borrowed \$626,802 from the General Fund. The loans have no impact on the County's Fund Balance unless they are unpaid at which time they will be recorded as expenditures in the General Fund.

Projected Fund Balance in FY2017, if the \$400,000 cash loans are forgiven. \$ **3,570,907**
9.8%

**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	\$ -
IT Internet Sharing Agreement	\$ 4,786	\$ 4,786	\$ -
			\$ -
			\$ -
TOTAL CHANGES	\$ 141,320	\$ (483,491)	\$ (624,811)

General Corporate Fund Budget as of 12/31/17	Current Budgeted Exp \$ 36,561,386	Current Budgeted Rev \$ 36,297,916	Difference \$ (263,470)
% of Increase/Decrease	0.4%	-1.3%	

Changes Attributable to One-Time Factors	\$ 136,534	\$ (488,277)	\$ (624,811)
Changes Attributable to Recurring Costs	\$ 4,786	\$ 4,786	\$ -

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**Office of
State's Attorney
Champaign County, Illinois**

Memo

Date: November 9, 2017

To: Rick Snider, County Administrator

From: Julia Rietz, State's Attorney

**Re: Update on Champaign County State's Attorney's Office Grants and Contracts
for County FY18**

Dear Mr. Snider,

This purpose of this memo is to update you on recent developments concerning a grant and contract my office has. They are, respectively, the Victim Advocacy grant (Fund 675-041), from the Illinois Criminal Justice Information Authority; and the Abuse/Neglect contract from the Illinois Department of Children and Family Services.

For the ICJIA grant, on Nov. 7, 2017, I was formally notified by Kevin Givens, Director of Federal and State Grants for ICJIA, that our grant application will not be considered and that this decision is final. This grant was budgeted to provide \$34,525 in revenue for County FY18.

For the DCFS contract, we were informed on Oct. 25, 2017, that the contract would not be renewed. Following that notification, I met with DCFS staff attorney Jennifer Clark on Nov. 8, 2017. At that meeting, Ms. Clark confirmed the contract would not be renewed and that the decision was final. The current contract ends June 30, 2018, and we are projected to receive all funds from that contract. The successor contract was projected to provide \$18,000 in revenue for County FY18.

Combined, the grant and contract were projected to provided \$52,525 in revenue for County FY18; all funds would have been applied to personnel expenses. Given these funds are no longer available for County FY18, I would appreciate your assistance and advice on amending my office's County FY18 budgets.

Sincerely,

Julia Rietz, State's Attorney