

Committee of the Whole

*Items to be Distributed
March 13, 2018*

VIII. Policy, Personnel, & Appointments

B. State's Attorney

1. Request for Temporary Additional Assistant State's Attorney Position

IX. Finance

B. Treasurer

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D. Nursing Home & County Administration

1. February Nursing Home Cash Flow Report
3. Financial Statement Summary

E. County Administrator

1. FY2017 General Corporate Fund Budget Final Projection Report
2. FY2017 General Corporate Fund Budget Final

Julia R. Rietz
State's Attorney



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

March 13, 2018

To: Champaign County Board members
From: Julia Rietz
Re: Request for temporary Assistant State's Attorney position

As Board members may be aware, the Champaign County State's Attorney's Office has served as lead counsel for pending litigation regarding the hospital property tax exemptions. The underlying case was filed in 2007, and ended up in the appellate process until the Supreme Court remand this past spring. Since that remand, the litigation has been moving forward, with a current trial date of October, 2018. ASA Joel Fletcher has been primarily responsible for handling the case on behalf of the County. ASA Donna Davis has been assisting him, and we have added a paid legal intern as well.

When the case began, ASA Fletcher was assigned to the civil division. During the appellate process, ASA Fletcher was reassigned to the criminal division and carried a full felony caseload. When the case was remanded, rather than hire outside counsel at significant expense to Champaign County, it was decided that we should keep the litigation in house. Given ASA Fletcher's significant experience in this case, I have decided it is in the best interests of the county to have him continue as lead counsel. The complexity of the case, in addition to the multiple complex issues being dealt with in our civil division with regard to the nursing home and other ongoing matters, makes it impossible for the case to be handled by the three attorneys currently in the civil division. What that means is that, although we are fully staffed, effectively the SAO is down one criminal attorney.

Again, keeping the property tax exemption litigation in house is a significant savings to the County. Hiring outside counsel would be very expensive. However, moving an attorney from the criminal division to the civil division is causing difficulty within the SAO. Accordingly, I am requesting that the Board approve an additional temporary ASA position during the pendency of the property tax exemption litigation. At this time I am not asking for a budget amendment although these costs may be included in a future budget amendment request, in addition to funds for expenses directly related to the litigation. I appreciate your consideration of this request and will be available to answer your questions.



John Farney
COUNTY TREASURER
CHAMPAIGN COUNTY, ILLINOIS

BROOKENS CENTER
1776 E WASHINGTON ST.
URBANA, ILLINOIS 61802-4581

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TO: Stephanie Fortado, Deputy Chair, Champaign County Board Finance Committee
Members of the Champaign County Board
Deb Busey, Interim County Administrator

FROM: John Farney, County Treasurer

DATE: March 12, 2018

RE: Champaign County General Corporate Fund Cash Flow

Attached please find the cash flow projection for the General Corporate Fund as of March 1, 2018.

Per instruction from County Administration, Enterprise Fund (Champaign County Nursing Home) cash flow projections will be presented going forward by Nursing Home and County Administration.

Two factors are negatively affecting the General Corporate Fund this month, three payrolls and outstanding loans of \$1,271,586.96 to the Enterprise Fund (Champaign County Nursing Home). Using historic averages along with data from January and February, I am projecting the General Fund Balance to be -\$195,117.63 on March 31, 2018.

Absent the loan to the Enterprise Fund, the General Corporate Fund would show a positive balance of more than \$1 million.

The County Board has previously authorized a loan of up to \$1.5 million from the Public Safety Sales Tax Fund to the General Corporate Fund. I anticipate utilizing \$1 million of this loan before March 31, 2018. I will reserve the remaining \$500,000 for future needs, if necessary.

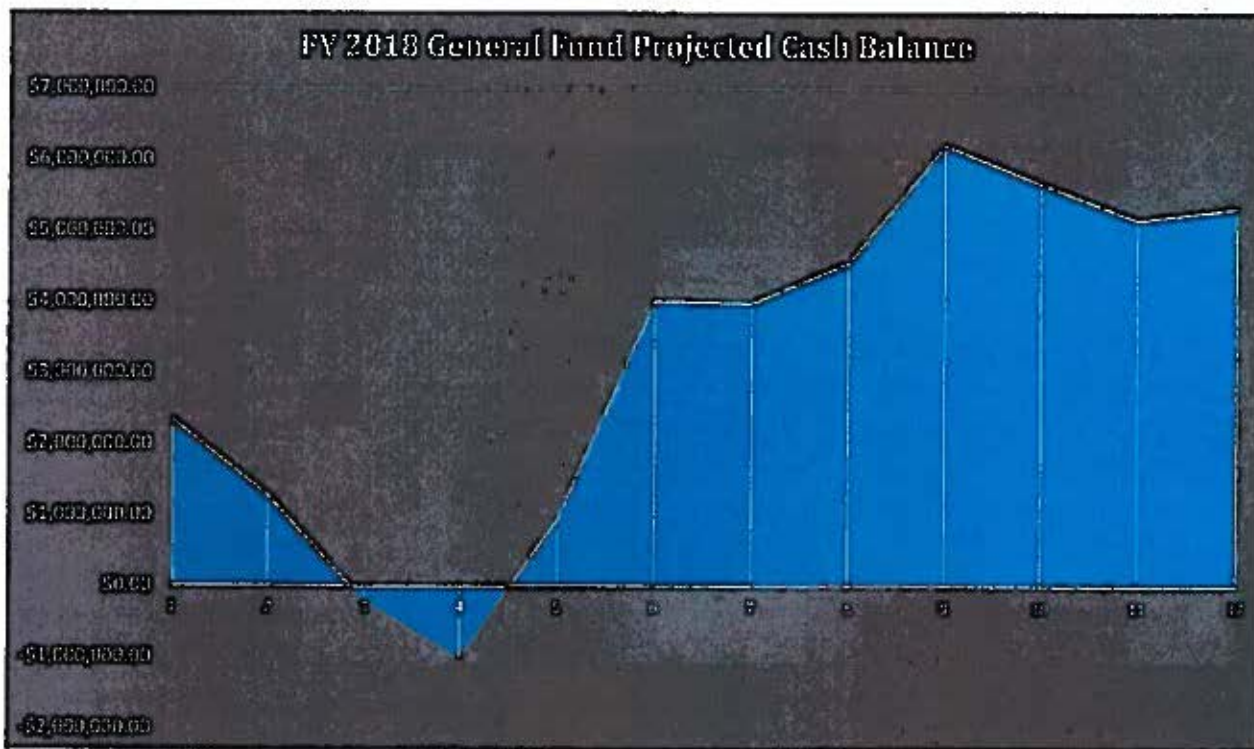
Looking forward, after adding the loan of \$1 million, as well as the actual payroll amount for the first payroll of March, to the General Corporate Fund projection, I project ending the month with a surplus of \$800,124.71.

We anticipate mailing real estate tax bills by May 1, 2018, and expect the first real estate tax distribution to take place the week of May 22, 2018. Receipt of real estate tax funds will allow repayment of the loan to the Public Safety Sales Tax Fund by the end of September, 2018.

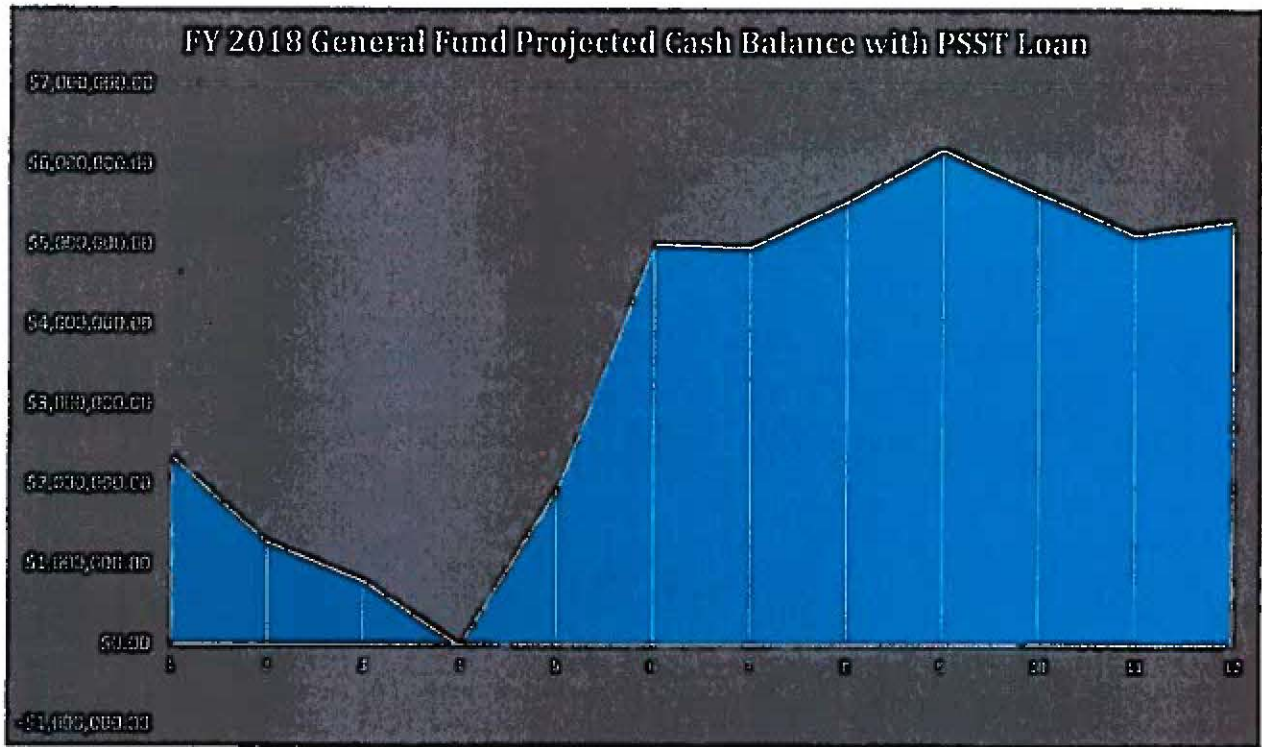
Should you have any questions, please don't hesitate to contact me.

General Corp Cash Flow Projection Four Year Average: 2016 - 2018 Cash balance - Fund 080	2016			2017			2018			3 Months			
	January 2016	February 2016	3/31/2016	January 2017	February 2017	3/31/2017	January 2018	February 2018	3/31/2018	December 2017	January 2018	February 2018	3/31/2018
EXPENDITURES													
Payroll	\$1,771,907.55	\$1,671,159.05	\$1,544,850.25	\$1,696,233.50	\$1,696,233.50	\$1,696,233.50	\$1,696,233.50	\$1,696,233.50	\$1,696,233.50	\$1,696,233.50	\$1,696,233.50	\$1,696,233.50	\$1,696,233.50
Debt Service					\$45,394.00								
Accounts Payable	\$2,313,466.33	\$1,607,864.85	\$1,236,416.89	\$1,181,875.56	\$1,263,000.00	\$1,263,000.00	\$1,263,000.00	\$1,263,000.00	\$1,263,000.00	\$1,263,000.00	\$1,263,000.00	\$1,263,000.00	\$1,263,000.00
Supply Items													
REVENUE / INCOME													
Public Safety Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wearing Home	\$0.00	\$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	\$2,442,706.86	\$2,208,042.54	\$2,254,877.34	\$2,078,120.64	\$2,527,849.04	\$2,527,849.04	\$2,527,849.04	\$2,527,849.04	\$2,527,849.04	\$2,527,849.04	\$2,527,849.04	\$2,527,849.04	\$2,527,849.04
Real Estate Tax Distribution	\$0.00	\$0.00	\$0.00	\$0.00	\$303,516.76	\$303,516.76	\$303,516.76	\$303,516.76	\$303,516.76	\$303,516.76	\$303,516.76	\$303,516.76	\$303,516.76
Ending Cash Balance	\$1,863,753.63	\$1,290,777.27	\$1,290,777.27	\$1,290,777.27	\$4,025,740.64	\$4,025,740.64	\$4,025,740.64	\$4,025,740.64	\$4,025,740.64	\$4,025,740.64	\$4,025,740.64	\$4,025,740.64	\$4,025,740.64

FY 2018 General Fund Projected Cash Balance



FY 2018 General Fund Projected Cash Balance with PSST Loan



NURSING HOME CASH FLOW REPORT

FEBRUARY 2018

REVENUE	Current Month Receipts as of 2/28/2018	Current Month Projected Receipts on 2/1/2018	Current Month Balance as of 2/28/2018	Aging Receipts as of 2/28/2018	Aging Outstanding AR on 2/1/2018	Aging AR Balance as of 2/28/2018	Total Revenue Received for month	Total Revenue Outstanding as of 2/28/2018
Private Pay	\$257,241.66	\$256,581.01	-\$660.65	\$13,210.54	\$2,421,968.15	\$2,408,757.61	\$270,452.20	\$2,408,096.96
Medicare A	\$46,797.50	\$76,809.78	\$30,012.28	\$35,714.87	\$171,079.01	\$135,364.14	\$82,512.37	\$165,376.42
Medicare B	\$4,008.42	\$5,114.26	\$1,105.84	\$0.00	\$69,960.85	\$69,960.85	\$4,008.42	\$71,066.69
Medicaid	\$248,970.84	\$281,577.75	\$32,606.91	\$69,170.25	\$729,424.66	\$660,254.41	\$318,141.09	\$692,861.32
Hospice	\$0.00	\$23,024.40	\$23,024.40	\$4,717.80	\$97,331.86	\$92,614.06	\$4,717.80	\$115,638.46
VA	\$26,625.20	\$25,695.99	-\$929.21	\$0.00	\$309,670.42	\$309,670.42	\$26,625.20	\$308,741.21
Private Insurance	\$52,566.83	\$76,809.78	\$24,242.95	\$15,973.98	\$1,155,912.36	\$1,139,938.38	\$68,540.81	\$1,164,181.33
			\$0.00			\$0.00	\$0.00	\$0.00
TOTAL	\$636,210.45	\$745,612.97	\$109,402.52	\$138,787.44	\$4,955,347.31	\$4,816,559.87	\$774,997.89	\$4,925,962.39

EXPENDITURE	Current Month Paid by 2/28/2018	Current Month Due from 2/1-2/28	Current Month Balance as of 2/28/2018	Aging AP Paid from 2/1-2/28	Aging AP Due on 2/1/2018	Current Month Balance as of 2/28/2018	Total Expenditure for month	Total Expenditure Outstanding as of 2/28/2018
Payroll	\$467,013.79	\$467,013.79	\$0.00	\$0.00	\$0.00	\$0.00	\$467,013.79	\$0.00
Payroll Taxes & Benefits	\$0.00	\$139,706.26	-\$139,706.26	\$0.00	\$87,849.16	-\$87,849.16	\$0.00	-\$227,555.42
All Other AP	\$960.63	\$207,066.47	-\$206,105.84	\$238,180.53	\$3,563,210.97	-\$3,325,030.44	\$239,141.16	-\$3,531,136.28
TOTAL	\$467,974.42	\$813,786.52	-\$345,812.10	\$238,180.53	\$3,651,060.13	-\$3,412,879.60	\$706,154.95	-\$3,758,691.70

Notes:

Private Pay current month Projected Revenue excludes Medicaid Pending in the amount of \$105,694 since it was not anticipated to be collected

FEBRUARY NURSING HOME AP PAYMENTS

WARRANT	CHECK DATE	VENDOR	Current	Aging	Mandated by Agreement	MONTH TOTAL
571664	2/15/2018	CCTreasurer-NH Advance		\$150,000.00		
571693	2/15/2018	Chapman & Cutler LLP		\$3,400.00		
571694	2/15/2018	Christle Clinic		\$11,325.00		
571742	2/15/2018	IL State Police-Bureau of Id		\$190.00		
A002437	2/15/2018	Med-Pass Inc	\$95.99			
571756	2/15/2018	Menards		\$461.02		
571770	2/15/2018	Primelife Times		\$280.00		
A002443	2/15/2018	Specialized Medical Svcs		\$1,979.95		
571803	2/15/2018	Upclose Graphics Inc		\$418.56		
571813	2/15/2018	Wal-Mart		\$605.30		
571819	2/15/2018	Wex Bank		\$1,734.76		
571842	2/15/2018	Denning, Tammie		\$387.00		
571860	2/15/2018	Lithgow, Brenda	\$178.25			
572004	2/23/2018	CCT-NH Advance		\$2,771.76		
572209	2/28/2018	Petty Cash	\$95.49			
572219	2/28/2018	A T & T - Centrex		\$233.90		
572242	2/28/2018	Consolidated Communications		\$937.25		
A002474	2/28/2018	Getz Industrial Cleaning Inc		\$343.60		
572269	2/28/2018	Healthpro Therapy Services			\$39,546.18	
572270	2/28/2018	Health Services Consultants		\$259.40		
572277	2/28/2018	IL Dept of Public Health			\$5,876.11	
A002475	2/28/2018	Label Tape Systems		\$560.35		
572294	2/28/2018	Menards		\$89.86		
572327	2/28/2018	Sysco Central Illinois		\$13,489.04		
572342	2/28/2018	Verizon Wireless	\$377.15			
572348	2/28/2018	Visa Cardmember Services		\$1,518.58		
572356	2/28/2018	Wex Bank		\$812.28		
572413	2/28/2018	Lithgow, Brenda	\$213.75			
TOTAL A/P PAYMENTS FOR FEBRUARY			\$960.63	\$191,797.61	\$45,422.29	\$238,180.53

NURSING HOME AP SUMMARY

VENDOR	Older than Nov.2017	Dec-17	Jan-18	Feb-18	TOTAL
ABILITY NETWORK INC			\$460.95		\$460.95
ACCELERATED CARE PLUS LEASING INC		\$1,300.00	\$1,300.00		\$2,600.00
ACCURATE BIOMETRICS		\$74.00	\$148.00		\$222.00
ALADDIN ELECTRIC				\$12,865.06	\$12,865.06
AMEREN ILLINOIS	\$7,771.07	\$11,895.98	\$12,416.06	\$5,720.74	\$37,803.85
AMPRIDE COMMUNICATIONS			\$1,224.00		\$1,224.00
AUNT MILLIE'S BAKERIES		\$0.00			\$0.00
BENNETT ELECTRONIC SERVICE COMPANY, INC		\$326.70			\$326.70
CARLE FOUNDATION EMP DRUG SCREENS	\$3,521.00				\$3,521.00
CARLE FOUNDATION EMP PHYSICALS					\$3,400.00
CARLE FOUNDATION LAB CHARGES	\$667.13	\$396.19	\$703.02	\$886.40	\$2,652.74
CARLE FOUNDATION PATIENT PMTS	\$36,492.99	\$28.00			\$36,520.99
CARLE MEDICAL SUPPLY					\$496.50
CENTERS FOR MEDICARE & MEDICAID SERVICES				\$26,495.56	\$26,495.56
CGS			\$569.00		\$569.00
CHAMPAIGN SURGICENTER	\$3,602.27				\$3,602.27
CHEMICAL MAINTENANCE INC		\$140.60	\$57.00	\$193.90	\$390.90
CHRISTIE CLINIC-DOCTORS	\$22,350.00	\$6,100.00	\$1,800.00		\$30,250.00
CHRISTIE CLINIC-PATIENTS	\$2,262.23				\$2,262.23
CONNOR COMPANY		\$1,006.72	\$969.46		\$1,976.18
CONSTELLATION ENERGY SERVICES	\$33,005.97	\$7,469.69	\$30,366.55		\$70,842.21
CUMMINS CROSSPOINT		\$3,086.51			\$3,086.51
CYNTHIA CHOW & ASSOCIATES, LLC	\$1,476.23	\$1,451.73	\$1,353.73		\$4,281.69
DEAN'S SUPERIOR BLUEPRINT, INC.		\$22.50			\$22.50
DEX	\$717.28	\$697.61	\$707.24		\$2,122.13
DIAMOND RENTALS, INC.	\$516.00	\$258.00	\$258.00	\$258.00	\$1,290.00
DIMOND BROS. AGENCY, INC CHA				\$0.00	\$0.00
DIRECT SUPPLY EQUIPMENT		\$308.91	\$2,055.25	\$528.78	\$2,892.94
ECOLAB		\$352.45	\$404.95		\$757.40
ECOLAB FOOD SAFETY SPECIALTIES			\$1,450.50		\$1,450.50
ELSBO	\$531.57	\$513.63	\$513.63		\$1,558.83
ENTEC SERVICES, INC.	\$3,180.02		\$2,172.50		\$5,352.52
FARMER BROTHERS CO		\$1,258.63	\$1,270.56	\$1,200.13	\$3,729.32
FAVORITE HEALTHCARE STAFFING, INC.	\$15,284.41				\$15,284.41
FEDERAL EXPRESS CORPORATION			\$37.04	\$35.83	\$72.87
FITZSIMMONS			\$2,507.27		\$2,507.27
FREEDOM FIRE PROTECTION	\$1,350.00				\$1,350.00
FRESH CUT LAWN CARE			\$3,525.00	\$5,675.00	\$9,200.00
HAUERSPERGER, JOY - DO NOT USE					\$0.00
HD SUPPLY FACILITIES MAINTENANCE	\$1,023.55		\$2,554.60	\$1,388.19	\$4,966.34
HEALTHDIRECT	\$110,658.98	\$15,678.95			\$126,337.93
HEALTHPRO	\$305,989.03	\$737.92	\$39,235.65		\$345,962.60
HENNELLY, JACOB, QUINLAN & ASSOC.	\$13,500.00				\$13,500.00
HFS/BUREAU OF FISCAL OPERATIONS	\$93,957.00	\$22,550.00	\$23,685.00	\$24,019.00	\$164,211.00
HIBU INC-WEST			\$137.90	\$137.90	\$275.80
HILL-ROM COMPANY, INC.		\$310.00	\$310.00		\$620.00
HORNING'S INC	\$4,494.00		\$1,828.00		\$6,322.00
I3 BROADBAND				\$19.99	\$19.99
ILLINOIS ADULT DAY SERVICE ASSOCIATION	\$275.00				\$275.00
ILLINOIS AMERICAN WATER COMPANY		\$2,622.72	\$2,994.25		\$5,616.97
ILLINOIS COUNTIES RISK MANAGEMENT TRUST		\$0.00	\$0.00	\$0.00	\$0.00
ILLINOIS DEPARTMENT OF PUBLIC HEALTH				\$5,876.11	\$5,876.11
ILLINOIS EMERGENCY MANAGEMENT AGENCY			\$50.00		\$50.00
ILLINOIS OFFICE OF STATE FIRE MARSHALL-BOILER					\$0.00
INTERSTATE BATTERY SYSTEM OF CHAMP-URBNA			\$211.00		\$211.00
KAY WALLIN BRONSTON	\$1,408.00				\$1,408.00
KONE, INC.	\$295.00	\$601.20			\$896.20

NURSING HOME AP SUMMARY

VENDOR	Older than Nov 2017	Dec-17	Jan-18	Feb-18	TOTAL
LB MEDWASTE SERVICES INC	\$219.64	\$439.16	\$549.16		\$1,207.96
LEADINGAGE ILLINOIS	\$16,664.35				\$16,664.35
LIFECYCLE SYSTEMS	\$102.50	\$102.50			\$205.00
MCCLOUD SERVICES		\$636.35	\$938.36	\$153.36	\$1,728.07
MCCORMICK COMMERCIAL SERVICE			\$1,682.24	\$187.18	\$1,869.42
MCKESSON MEDICAL-SURGICAL	\$26,885.23	-\$365.67	\$387.10		\$26,906.66
MEDICAL STAFFING NETWORK, INC.	\$180,740.30				\$180,740.30
MEDLINE INDUSTRIES INC	\$21,728.74	\$15,914.49	\$25,001.44	\$12,468.92	\$75,113.59
MIDWEST FIBER, INC.		\$486.00			\$486.00
MSA PROFESSIONAL SERVICES, INC		\$0.00			\$0.00
PEL/VIP MEDICAL STAFFING	\$4,027.52	\$2,034.22	\$1,333.49	\$162.45	\$7,557.68
Perfection Bakeries, Inc.		\$77.18	\$943.16	\$543.60	\$1,563.94
PINNACLE CONSULTING	\$1,620.00				\$1,620.00
POLAR REFRIGERATION, HEATING & COOLING, INC.	\$1,268.64		\$167.50		\$1,436.14
POLSINELLI PC	\$20,749.05	\$1,985.00	\$1,788.00	\$13,736.25	\$38,258.30
PRAIRIE FARMS DAIRY, INC.		\$753.32	\$743.43		\$1,496.75
PRESENCE COVENANT MEDICAL CENTER	\$9,256.15				\$9,256.15
PRIMELIFE TIMES		\$280.00	\$280.00	\$330.00	\$890.00
PROFESSIONAL MEDICAL INC.	\$55,545.08				\$55,545.08
QUALITY LIMO & TAXI INC.			\$1,800.00	\$1,745.00	\$3,545.00
RENTAL CITY				\$205.00	\$205.00
REPUBLIC SERVICES #729			\$2,177.04		\$2,177.04
RSM US LLP	\$88,374.55		\$1,575.00		\$89,949.55
SAFEWORKS ILLINOIS OCCUPATIONAL HEALTH SERV.		\$70.00			\$70.00
SAK MANAGEMENT			\$48,000.00	\$51,122.93	\$99,122.93
SOCIALWORK CONSULTATION GROUP		\$561.00	\$693.00		\$1,254.00
SPECIALIZED MEDICAL SERVICES		\$2,661.95	\$2,169.10	\$1,692.09	\$6,523.14
STRICKLIN & ASSOCIATES	\$1,333.32				\$1,333.32
SUPPLYWORKS	\$737.22	\$2,017.08	\$3,013.42	\$2,601.89	\$8,369.61
SYSCO CENTRAL ILLINOIS	\$48,633.16	\$38,544.03	\$32,899.38	\$18,845.53	\$138,922.10
TELEVUE			\$2,835.92	\$2,703.93	\$5,539.85
TESS ORAL HEALTH	\$77.68				\$77.68
THOMPSON ELECTRONICS CO.	\$2,080.00	\$167.84	\$1,957.24	\$167.84	\$4,372.92
TOBIN & ASSOCIATES, INC	\$1,800.00				\$1,800.00
TRIAD SHREDDING CORP		\$145.00	\$145.00		\$290.00
URBANA & CHAMPAIGN SANITARY DISTRICT		\$1,455.47	\$1,555.93		\$3,011.40
UVANTA PHARMACY OF CENTRAL ILLINOIS	\$328,886.45				\$328,886.45
VISA CARDMEMBER SERVICES-NURSING HOME		\$1,076.64	\$580.32		\$1,606.96
WAL-MART COMMUNITY -NURSING HOME ACCOUNT	-\$2.97				-\$2.97
XEROX CORPORATION	\$649.57	\$774.57	\$2,819.57	\$649.57	\$4,893.68
TOTAL ALL OUTSIDE VENDORS	\$1,475,704.31	\$148,954.77	\$273,311.91	\$192,555.53	\$2,090,422.42

CHAMPAIGN CNTY TREASURER					
CHAMPAIGN COUNTY TREASURER	\$15,510.00	\$39,330.83			\$54,840.83
CHAMPAIGN COUNTY TREASURER - HWY	\$0.00		\$207.31		\$207.31
CHAMPAIGN COUNTY TREASURER - 080-071-341.39	\$13,771.54				\$13,771.54
CHAMPAIGN COUNTY TREASURER - Gen Corp	\$75,346.93	\$348,324.08	\$0.00	\$14,244.00	\$437,915.01
CHAMPAIGN COUNTY TREASURER - MAINTENANCE	\$47,780.53	\$3,180.63			\$50,961.16
CHAMPAIGN COUNTY TREASURER - Past	\$1,752.94	\$710.02	\$270.70	\$266.94	\$3,000.60
CHAMPAIGN COUNTY TREASURER - SELF FUNDED INS	\$120,472.68	\$129,497.09		\$0.00	\$249,969.77
CHAMPAIGN COUNTY TREASURER - Workers Comp	\$125,320.66	\$13,066.14	\$5,960.56	\$12,243.05	\$156,590.41
CHAMPAIGN COUNTY TREASURER - IMRF			\$39,770.35	\$36,003.90	\$75,774.25
CHAMPAIGN COUNTY TREASURER - Social Security			\$38,225.20	\$34,961.11	\$73,186.31
CHAMPAIGN COUNTY TREASURER - Health Insurance				\$56,498.20	\$56,498.20
CHAMPAIGN COUNTY TREASURER - Gen Corp Loans	\$726,802.00				\$726,802.00
TOTAL CHAMPAIGN COUNTY TREASURER	\$1,126,757.28	\$534,108.79	\$84,434.12	\$154,217.20	\$1,899,517.39

TOTAL AP OUTSTANDING	\$2,602,461.59	\$683,063.56	\$357,745.43	\$346,772.73	\$3,993,939.81
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Champaign County
General Corporate Fund FY2017 Revenue Report

FY2017 - February 2018 FINAL	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	\$6,683	\$1,683	33.7%
Mobile Home Tax	\$9,020	\$8,500	\$9,242	\$742	8.7%
Payment in Lieu of Tax	\$7,114	\$6,000	\$7,835	\$1,835	30.6%
Hotel Motel Tax	\$23,268	\$28,000	\$21,090	-\$6,910	-24.7%
Auto Rental Tax	\$32,165	\$30,000	\$31,570	\$1,570	5.2%
Penalties on Taxes	\$647,557	\$634,000	\$608,334	-\$25,666	-4.0%
Licenses & Permits					
Business Licenses & Permits	\$32,411	\$36,500	\$26,705	-\$9,795	-26.8%
Non-Business Licenses & Permits	\$1,578,398	\$1,428,110	\$1,546,971	\$118,861	8.3%
Grants					
Federal Grants	\$445,643	\$455,279	\$358,397	-\$96,882	-21.3%
State Grants	\$195,791	\$182,552	\$181,284	-\$1,268	-0.7%
State Shared Revenue					
Corporate Personal Property Repl. Tax	\$806,043	\$798,271	\$858,166	\$59,895	7.5%
1% Sales Tax	\$1,146,921	\$1,100,900	\$1,350,384	\$249,484	22.7%
1/4% Sales Tax	\$5,473,500	\$5,582,500	\$5,563,617	-\$18,884	-0.3%
Use Tax	\$769,750	\$814,289	\$833,298	\$19,009	2.3%
State Reimbursement	\$1,153,238	\$1,946,106	\$1,944,463	-\$1,643	-0.1% 2
State Salary Reimbursement	\$304,157	\$307,682	\$309,193	\$1,511	0.5%
State Revenue Salary Stipends	\$45,500	\$45,500	\$48,500	\$3,000	6.6%
Income Tax	\$3,139,832	\$3,354,520	\$3,207,705	-\$146,815	-4.4% 3
Charitable Games License/Tax	\$69,886	\$77,000	\$68,235	-\$8,765	-11.4%
Off-Track Betting	\$3,117	\$0	\$0	\$0	
Local Gov. Revenue & Reimbursement					
Local Government Revenue	\$747,420	\$666,784	\$726,730	\$59,946	9.0%
Local Government Reimbursement	\$618,872	\$611,740	\$651,458	\$39,718	6.5%
Fees, Fines & Forfeitures					
General Government - Fees	\$4,094,088	\$4,104,383	\$3,757,973	-\$346,410	-8.4% 4
Fines (Bond Forfeitures, DUI Fines, Traffic)	\$713,775	\$921,000	\$610,337	-\$310,663	-33.7% 4
Forfeitures	\$9,361	\$13,500	\$30,846	\$17,346	128.5%
Miscellaneous Revenue					
Interest Earnings	\$17,456	\$8,950	\$45,011	\$36,061	402.9%
Rents & Royalties	\$847,855	\$1,090,000	\$1,008,717	-\$81,283	-7.5% 5
Gifts & Donations	\$23,260	\$13,800	\$18,832	\$5,032	36.5%
Sale of Fixed Assets	\$2,650	\$0	\$0	\$0	
Miscellaneous Revenue	\$635,111	\$115,115	\$158,620	\$43,505	37.8%
Interfund/Interdepartment					
Interfund Transfers	\$684,195	\$700,710	\$672,193	-\$28,517	-4.1%
Interfund Reimbursements	\$131,665	\$365,914	\$67,504	-\$298,410	-81.6% 6
Interdepartment Revenue	\$1,480	\$1,027	\$774	-\$253	-24.6%
TOTAL	\$34,830,142	\$36,781,407	\$35,483,717	-\$1,297,690	-3.5%

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

2 - The County has been reimbursed from AOIC for SFY2017 (through 6/30/17).

3 - In FY2017 the 10% cut to Income Tax resulted in the loss of \$130,000 in revenue.

4 - Compared to FY2016, General Government Fees revenue is -8.2% and Fines revenue is -14.5%.

5 - Loss of revenue due to reduced leased square footage because of mold contamination.

6 - Debt Service Reimbursement from the Nursing Home did not occur in FY2017.

Champaign County
General Corporate Fund FY2017 Expenditure Report

FY2017 - February 2018 FINAL	FY2016 Actual	FY2017 Budget	FY2017 Projected	Budget Variance	
Personnel					
Regular Salaries & Wages	\$15,103,656	\$ 15,154,796	\$15,165,186	\$10,390	0.1%
SLEP Salaries	\$6,460,079	\$ 6,538,611	\$6,378,468	-\$160,143	-2.4%
SLEP Overtime	\$356,902	\$ 493,220	\$382,994	-\$110,226	-22.3%
Fringe Benefits	\$2,845,321	\$ 3,268,464	\$3,065,632	-\$202,832	-6.2%
Total Personnel	\$24,765,958	\$ 25,455,091	\$24,992,280	-\$462,811	-1.9%
Commodities					
Postage	\$211,387	\$ 245,891	\$207,889	-\$38,002	-15.5%
Purchase Document Stamps	\$960,000	\$ 884,000	\$874,963	-\$9,037	-1.0%
Gasoline & Oil	\$139,110	\$ 190,685	\$157,924	-\$32,761	-17.2%
All Other Commodities	\$792,745	\$ 727,862	\$769,385	\$41,523	5.7%
Total Commodities	\$2,103,242	\$ 2,048,438	\$2,010,161	-\$38,277	-1.9%
Services					
Gas Service	\$245,308	\$ 386,011	\$272,566	-\$113,445	-29.4%
Electric Service	\$839,308	\$ 830,000	\$825,701	-\$4,299	-0.5%
Medical Services	\$855,365	\$ 864,318	\$812,872	-\$51,446	-6.0%
All Other Services	\$4,875,577	\$ 5,221,218	\$4,807,984	-\$413,234	-7.9%
Total Services	\$6,815,558	\$ 7,301,547	\$6,719,123	-\$582,424	-8.0%
Capital					
Vehicles	\$171,373	\$ 145,000	\$214,630	\$69,630	48.0%
All Other Capital	\$94,162	\$ 127,500	\$111,331	-\$16,169	-12.7%
Transfers					
To Capital Improvement Fund	\$818,272	\$ 742,180	\$742,180	\$0	0.0%
To All Other Funds	\$231,940	\$ 123,250	\$137,660	\$14,410	11.7%
Interdepartment	\$1,480	\$ -	\$774	\$774	
Debt Repayment					
	\$497,646	\$ 477,060	\$474,576	-\$2,484	-0.5%
TOTAL	\$35,499,631	\$36,420,066	\$35,402,715	-\$1,017,351	-2.8%

**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	\$4,478,007	
Beginning Fund Balance % OF BUDGET	12.3%	
	<i>Budgeted</i>	<i>Projected</i>
FY2017 REVENUE	\$36,781,407 *	\$35,483,717
FY2017 EXPENDITURE	\$36,420,066	\$35,402,715
Revenue to Expenditure Difference	\$361,341	\$81,002
FUND BALANCE PROJECTION - 12/31/17	\$4,839,348 *	\$4,559,009
% OF 2017 Expenditure Budget	13.3%	12.9%

Ending Fund Balance as a % of FY2018 Expenditure Budget (\$36,775,795)	12.4%
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Outstanding Nursing Home Loans Due in FY2018	\$ 726,802
Fund Balance without Loan Repayment	\$ 3,832,207
Ending Fund Balance as a % of FY2018 Budget without Loan Repayment	10.2%

**GENERAL CORPORATE FUND
FY2017 BUDGET CHANGE REPORT**

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

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	\$ -
Circuit Court Additional Expenditures	\$ 74,034	\$ -	\$ (74,034)
IT Internet Sharing Agreement	\$ 1,600	\$ 1,600	\$ -
Recorder Rental Housing Support Fee	\$ 65,000	\$ 72,000	\$ 7,000
Planning & Zoning Property Demolition	\$ 8,600	\$ -	\$ (8,600)
Public Defender Long-term Employee Payout	\$ 1,600	\$ -	\$ (1,600)
Circuit Court Long-term Employee Payout	\$ 20,270	\$ -	\$ (20,270)
Coroner Toxicology, Autopsy & Histology Exp.	\$ 22,996	\$ -	\$ (22,996)
VAC Donations Received for Veterans Assist.	\$ 4,702	\$ 3,702	\$ (1,000)
EMA Hazardous Material Planning Flow Study	\$ 8,801	\$ 8,801	\$ -
State's Attorney Expert Testimony (3 cases)	\$ 3,000	\$ -	\$ (3,000)
Circuit Clerk Westlaw Subs. & Aban. Bond Pay	\$ 660	\$ -	\$ (660)
Treasurer Long-term Employee Payout	\$ 2,816	\$ -	\$ (2,816)
			\$ -
TOTAL CHANGES	\$ 355,399	\$ (397,388)	\$ (752,787)

General Corporate Fund Budget as of 12/31/17	Current Budgeted Exp	Current Budgeted Rev	Difference
	\$ 36,775,465	\$ 36,384,019	\$ (391,446)
% of Increase/Decrease	1.0%	-1.1%	

Changes Attributable to One-Time Factors.	\$ 242,522	\$ (397,388)	\$ (639,910)
Changes Attributable to Recurring Costs	\$ 112,877	\$ 15,187	\$ (97,690)