



CHAMPAIGN COUNTY BOARD
SPECIAL FINANCE COMMITTEE OF THE WHOLE AGENDA
County of Champaign, Urbana, Illinois
Thursday, September 26, 2019 – 6:30 p.m.

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

I.	Call to Order	<u>Page #</u>
II.	Roll Call	
III.	Approval of Agenda/Addenda	
IV.	Public Comment on the Proposed FY2020 Budget	
V.	Communications	
VI.	Discussion and Decisions Regarding FY2020 Budget	1-10
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.



OFFICE OF THE CHAMPAIGN COUNTY EXECUTIVE

1776 East Washington Street, Urbana, Illinois 61802-4581

Darlene A. Kloeppel, County Executive

MEMORANDUM

TO: COUNTY BOARD MEMBERS
FROM: DARLENE A. KLOEPPEL, COUNTY EXECUTIVE
DATE: SEPTEMBER 19, 2019
RE: 2020 COUNTY BUDGET

The IL Counties Code (55ILCS 5/2-5009(c)) provides for the County Executive to prepare the annual county budget for board approval. Following budget meetings with all departments, it is with pleasure that I present the attached budget to the board for consideration. In summary, the 2020 Budget incorporates the following considerations:

- This is a balanced budget, reflecting all revenues and expenses projected to operate the county's operations, and is in compliance with the County's fiduciary obligation to the public.
- All department budgets are adequate for the County to meet its statutory obligations to the public, however the level of service may be low in some cases, due to constraints on staffing levels, technology and facilities. A summary of all fund balances and a packet of summary information concerning the nursing home budget are attached.
- This allocation of resources will move the County forward on its strategic planning goals. Funding is provided for initiatives already in progress in the *County's 6-Year Strategic Plan*, and new initiatives for the County's roadways (through the recent increase in Motor Fuel Taxes), facilities (per the *10-Year Facilities Deferred Maintenance Plan*), and information technology (6-Year IT Plan in progress), and as well as improving the County's financial position through decreasing debt and restoring reserves.
- The 2020 Budget does not include a funding plan for any changes to the two correctional facilities and Sheriff's Office, for which additional funds must be sought. As these are ongoing costs for the county, department requests for additional personnel are deferred until a more comprehensive strategy for workforce recruitment and retention can be adopted during 2020.
- At the end of this memo, a list of ideas to investigate further that may offer opportunities for increased revenues/decreased expenditures – analysis still needed.

I wish to thank my staff, particularly Tami Ogden and Isak Griffiths, and the other county officials for their diligent and committed work in preparing this 2020 Budget for your approval.

The County Executive has compiled these suggestions that have been made by county officials and the public in the past few months about possible ways to save county costs and/or increase revenues; research still needed on legality, feasibility, desirability and cost savings:

State-level decisions

- Eliminate 1.5% admin fee on collection of Public Safety Sales Tax
- Discontinue Public Safety Sales Tax diversions
- Eliminate state 5% administrative fee on income tax collections
- Charge % instead of fixed fee for METCAD on phone bills
- Pursue county home rule
- Allow non-home-rule counties to tax certain items
- Allow universal voter sites to reduce personnel/equipment needed

County-level decisions

- Finalize all NH commitments
- Accept credit card payments for fees/fines
- Install ATM at Brookens/courthouse
- Centralize fee/fine collections through a burser for all county offices
- Use zero-based budgeting principles for one year to reset budget
- Discontinue mailing of equalization factors (assessments) that are published in newspaper
- Use electronic notification for recorder/assessment/election information
- Eliminate homestead exemption for landlords
- Increase contract fees for longer stays at Animal Control
- Re-establish Animal Control contracts with villages
- Increase liquor license fees
- Judges stop waiving fees/fines without verification of income
- Move to paperless, integrated court files
- Move to paperless/reduce postage for county board/committee meeting agendas
- Evaluate continued support of TIF districts
- Reduce staff turnover
- Streamline process for onboarding new staff
- Invest in energy efficient administration office space (relocate Brookens?)
- Incorporate energy efficient systems in jail consolidation or any new renovations
- Eliminate non-constitutional elected positions for Executive/Recorder/Auditor/Coroner
- Move municipal elections to November

Expect to be implemented in 2019:

- Increase investment interest revenue
- Establish cannabis retailers' occupation tax
- Refinance bonds
- Pay off NH promissory note
- Begin implementation of ERP project for paperless, integrated financial system

	FY19			Projected			FY20			Budgeted		
	Fund Balance 12/31/18	Projected Revenues	Projected Expenses	Fund Balance 12/31/19	Projected Revenues	Projected Expenses	Fund Balance 12/31/20	Projected Revenues	Projected Expenses	Fund Balance 12/31/20	Projected Revenues	Projected Expenses
080 General Corporate Fund	3,210,666	44,739,034	41,489,464	6,460,236	40,783,194	40,302,522	6,940,908					
Special Revenue												
075 Regional Planning Commission	1,056,705	15,456,447	15,406,521	1,106,631	16,288,104	16,280,242	1,114,493					
076 Tort Immunity	-1,240,817	2,417,666	2,189,510	-1,012,661	3,169,820	3,168,382	-1,011,223					
083 County Highway	1,837,942	3,343,365	3,158,171	2,023,136	3,415,318	3,331,873	2,106,581					
084 County Bridge	2,125,500	1,311,648	2,395,000	1,042,148	1,403,387	1,403,000	1,042,535					
085 County Motor Fuel Tax	4,840,817	3,987,660	4,731,872	4,096,605	4,537,346	4,076,551	4,557,400					
088 Illinois Municipal Retirement (IMRF)	671,494	3,801,234	3,338,489	1,134,239	4,116,721	4,111,721	1,139,239					
089 County Public Health	502,844	1,664,336	1,663,216	503,964	1,799,203	1,811,874	491,293					
090 Mental Health	3,353,633	5,392,865	5,317,521	3,428,977	5,746,280	5,746,280	3,428,977					
091 Animal Control	295,297	602,841	638,156	259,982	628,728	677,891	210,819					
092 Law Library	106,509	94,750	89,776	111,483	96,000	94,519	112,964					
093 Foreclosure Mediation	46,215	15,200	27,048	34,367	19,700	25,595	28,472					
101 MHB/DDB CILA Facilities	207,829	374,006	467,060	114,775	76,000	76,000	114,775					
103 Highway Federal Aid Match	445,492	108,035	0	553,527	111,380	350,000	314,907					
104 Head Start	2,100,937	11,515,288	11,341,781	2,274,444	12,224,300	13,211,803	1,286,941					
106 Public Safety Sales Tax	2,469,026	4,939,000	4,892,809	2,515,217	4,950,625	4,994,625	2,471,217					
107 Geographic Information System (GIS)	310,290	324,000	313,567	320,723	324,000	317,026	327,697					
108 Developmental Disability	2,179,623	4,054,649	3,958,324	2,275,948	4,373,905	4,373,905	2,275,948					
110 WIA Fund	-262,567	3,018,950	2,996,419	-240,036	2,705,350	2,566,319	-101,005					
188 Social Security	233,350	3,126,887	2,693,228	667,009	2,880,868	2,877,868	670,009					
474 USDA Revolving Loan	918,356	7,500	40,000	885,856	15,500	42,000	859,356					
475 Economic Development Loan	7,487,769	103,460	271,000	7,320,229	1,149,000	271,000	8,198,229					
610 Working Cash	377,714	10,200	10,200	377,714	10,000	10,000	377,714					
611 County Clerk Death Cert. Surcharge	0	12,000	12,000	0	12,000	12,000	0					
612 Sheriff Forfeitures	130,071	11,800	26,231	115,640	11,800	71,360	56,080					
613 Court Automation	121,785	278,000	229,283	170,502	303,000	305,266	168,236					
614 Recorder's Automation	502,047	181,000	239,711	443,336	180,000	236,206	387,130					
615 Public Defender Automation	0	0	0	0	0	0	0					
617 Child Support Service	108,099	17,420	46,157	79,362	18,700	50,438	47,624					
618 Probation Services	1,480,906	468,500	706,600	1,242,806	468,500	596,500	1,114,806					
619 Tax Sale Automation	34,230	27,300	40,363	21,167	27,300	43,720	4,747					
621 State's Attorney Drug Forfeitures	20,280	10,141	24,275	6,146	24,200	24,275	6,071					
627 Property Tax Interest Fee	100,600	106,310	106,910	100,000	107,000	107,000	100,000					

	FY19			Projected		FY20		Budgeted	
	Fund Balance 12/31/18	Projected Revenues	Projected Expenses	Fund Balance 12/31/19	Budgeted Revenues	Budgeted Expenses	Fund Balance 12/31/20	Budgeted Revenues	Budgeted Expenses
628 Election Assistance/Access. Grant	5,344	92,571	81,056	16,859	118,000	118,000	16,859	118,000	118,000
629 County Historical	8,727	150	0	8,877	125	0	9,002	0	0
630 Circuit Clerk Operations & Admin.	58,780	171,330	218,683	11,427	243,784	254,711	500	254,711	254,711
632 Circuit Clerk e-Ticketing	69,406	22,007	20,000	71,413	23,000	50,000	44,413	23,000	50,000
633 State's Attorney Automation Fund	4,364	6,250	5,000	5,614	6,050	6,000	5,664	6,050	6,000
658 Jail Commissary	367,428	62,700	45,743	384,385	66,900	300,000	151,285	66,900	300,000
659 County Jail Medical Costs	3,258	24,200	24,200	3,258	24,200	24,200	3,258	24,200	24,200
670 County Clerk Automation	141,610	23,000	150,000	14,610	29,200	29,000	14,810	29,200	29,000
671 Court Document Storage	92,746	276,653	274,301	95,098	302,000	309,603	87,495	302,000	309,603
675 Victim Advocacy Grant	814	40,000	38,583	2,231	40,000	39,929	2,302	40,000	39,929
676 Solid Waste Management	40,664	27,604	34,929	33,339	30,328	38,417	25,250	30,328	38,417
679 Child Advocacy Center	12,629	344,473	317,309	39,793	323,185	322,187	40,791	323,185	322,187
685 Drug Courts Program	134,590	81,741	73,974	142,357	81,884	76,869	147,372	81,884	76,869
Total Special Revenue	33,502,336	67,955,137	68,654,976	32,802,497	72,482,691	72,834,155	32,451,033	72,482,691	72,834,155
Debt Service									
074 2003 Nursing Home Debt Service	444,717	3,995,283	4,440,000	0	0	0	0	0	0
Joint Venture									
850 GIS Consortium	371,068	674,194	660,152	385,110	646,479	658,981	372,608	646,479	658,981
Capital Projects									
105 Capital Equipment Replacement	1,834,100	2,549,706	2,201,170	2,182,636	3,499,857	4,687,365	995,128	3,499,857	4,687,365
303 Court Complex Construction	274,640	4,000	47,823	230,817	1,000	231,817	0	1,000	231,817
Proprietary/ Enterprise									
081 Nursing Home	2,820,172	11,605,029	12,046,136	2,379,065	610,000	930,176	2,058,889	610,000	930,176
Proprietary/ Internal Services									
476 Self-Funded Insurance	4,241,579	2,747,875	3,467,614	3,521,840	3,922,771	2,770,635	4,673,976	3,922,771	2,770,635
620 Health Insurance	-64,274	6,300,046	6,200,500	35,272	6,967,850	6,967,850	35,272	6,967,850	6,967,850
Revenue, Expenditure, & Fund									
Balance Summary	46,635,004	140,570,304	139,207,835	47,997,473	128,913,842	129,383,501	47,527,814	128,913,842	129,383,501

CHAMPAIGN COUNTY NURSING HOME

Fund 081-000

BUDGET HIGHLIGHTS

The sale of the Champaign County Nursing Home to Extended Care Clinical, LLC and Altitude Health Services, Inc. was completed on April 1, 2019. The Home was sold for \$11 million; however, negotiated allowances and fees resulted in net sale proceeds of \$9.2 million. Additionally, the Asset Purchase Agreement required an Escrow Holdback of 3%, totaling \$330,000. The purpose of the holdback is to provide the purchaser and new operator with available funds for satisfaction of all payment of any amounts due with respect to any of the County's indemnification obligations prior to the three year anniversary of the closing date. If there are no claims, one-third of the holdback is to be released to the County on the first, second and third year anniversary of the closing date.

On April 30, 2019, the County used sale proceeds to defease (2011 Issue) and redeem (2015 Issue) the outstanding bonds issued for construction of the Home. The total amount required for defeasance and redemption including fees was \$6.29 million.

In FY2019, the tax levy previously allocated for Nursing Home operations was used to partially reimburse the IMRF and Social Security funds for the Home's FY2018 payroll obligations, and for some of the outstanding balance owed by the Nursing Home to the Self-Funded Insurance fund. In FY2020, the reallocation of the tax levy will go exclusively towards the Home's outstanding balance owed to the Self-Funded Insurance Fund.

The County's agreement with the new operator obligates the County for all residents in Public Aid Pending (PAP) status at the time of closing. The County is required to pay University Rehab the daily Medicaid rate for each outstanding PAP as follows: 100% for the period between closing and November 2019, 75% for the period between December 1, 2019 and June 30, 2020; and 50% for the period between July 1, 2020 and December 31, 2020. At the time of the sale the outstanding PAP census was 33. As of September 2019, the outstanding PAP census is 10.

As of September 2019, the Nursing Home owed the County \$9.95 million. The obligations of the Home continue to be paid from County funds even after the sale of the facility. The County's Self-Funded Insurance Fund has been significantly impacted due to the continued obligation to pay defense attorney fees and claims settlements. The General Fund is paying for post-closure accounting services for the Home. The reallocation of the FY2019 levy, previously mentioned, will reduce the amount the Home owes to County funds by \$1.3 million. In 2019, the General Fund issued a \$1.98 million Promissory Note to ensure adequate cash reserves for the General Fund after it transferred an equal amount to the Home in 2018 to pay its outstanding accounts payable obligations prior to the sale. If there is sufficient cash available in the Nursing Home Fund, considering the ongoing PAP obligations as well as financial software costs, a transfer from the Nursing Home Fund to the General Fund will be made in FY2019 allowing the General Fund to pay back the Note. Although the first payment on the Note is not due until February 2020, the County plans to prepay the Note prior to the end of FY2019. Careful monitoring of the Nursing Home Fund cash and ongoing financial obligations will determine whether the Note can be paid in full, or at some other level.

One consideration in monitoring cash balances is total refunds the County will owe for overpayments. This amount is difficult to determine at the time of this writing because University Rehab is still using the

County's Matrix system for financial recordkeeping, which makes it difficult to split out the County's refund obligations. The level of the refunds owed will be a determining factor in whether the County will be able to facilitate the full transfer to the General Fund allowing for repayment of the Note. Utilization of Matrix by University Rehab is scheduled to cease at the end of September 2019; however, the County will continue to pay for software maintenance in order to comply with recordkeeping requirements.

The FY2020 Budget anticipates revenue in the amount of \$110,000 for release of one percent of the escrow holdback. Expenditures include PAP obligations at the current census of ten, and ongoing financial software costs. There is an additional \$500,000 budgeted in revenue and expenditure as the County does anticipate receiving some revenue for accounts receivable balances as well as additional revenue and reimbursement as PAP cases are approved. Appropriation in anticipation of receivables will allow the County to pay back County funds if and when revenue is received.

FINANCIAL

Fund 081 Summary			2018	2019	2019	2020
			Actual	Original	Projected	Budget
311	32	CURR PROP TX-NURS HM OPER	\$1,259,518	\$0	\$0	\$0
313	32	RE BACKTAX-NURS HOME OPER	\$135	\$0	\$0	\$0
314	10	MOBILE HOME TAX	\$1,073	\$0	\$0	\$0
315	10	PAYMENT IN LIEU OF TAXES	\$935	\$0	\$0	\$0
		PROPERTY TAXES	\$1,261,661	\$0	\$0	\$0
345	17	NH CARE-VET ADM PATIENTS	\$93,841	\$101,752	\$0	\$0
345	18	ADLT DAYCARE-VA CLIENTS	\$29,235	\$0	\$0	\$0
345	19	NH CARE-HOSPICE PATIENTS	\$554,993	\$55,794	\$114,728	\$0
345	20	ADLT DAYCARE-PRIV CLIENTS	\$26,997	\$0	\$2,250	\$0
345	21	ADLT DAYCARE-IDOA CLIENTS	\$57,980	\$0	\$7,260	\$0
345	22	NH CARE-PRIV PAY PATIENTS	\$3,386,470	\$1,218,837	\$463,237	\$0
345	23	NH CARE-MEDICAID PATIENTS	\$8,489,228	\$465,894	\$1,716,006	\$500,000
345	26	NH CARE-MEDICARE/A PATNTS	\$1,013,745	\$70,178	\$168,007	\$0
345	27	NH CARE-MEDICARE/B PATNTS	\$201,717	\$41,377	\$98,596	\$0
345	29	NH CARE-PRIV INSUR PATNTS	\$423,087	\$588,488	\$105,764	\$0
345	33	NURS HOME BEAUTY SHOP REV	\$16,934	\$0	\$988	\$0
345	34	MEDICAL SUPPLIES REVENUE	\$15,480	\$0	\$2,699	\$0
345	35	PATIENT TRANSPORTATN CHGS	\$11,162	\$0	\$1,849	\$0
		FEES AND FINES	\$14,320,869	\$2,542,320	\$2,681,384	\$500,000
361	10	INVESTMENT INTEREST	\$737	\$0	\$15,000	\$0
363	50	RESTRICTED DONATIONS	\$577	\$0	\$125	\$0
364	10	SALE OF FIXED ASSETS	\$0	\$0	\$8,879,157	\$110,000
369	12	VENDING MACHINES	\$1,003	\$0	\$0	\$0
369	20	NURS HOME MEAL TICKETS	\$933	\$0	\$351	\$0
369	90	OTHER MISC. REVENUE	\$666	\$0	\$29,012	\$0
		MISCELLANEOUS	\$3,916	\$0	\$8,923,645	\$110,000
371	80	FROM GENERAL CORP FND 080	\$2,898,874	\$0	\$0	\$0
		INTERFUND REVENUE	\$2,898,874	\$0	\$0	\$0

Fund 081 Summary			2018	2019	2019	2020
			Actual	Original	Projected	Budget
REVENUE TOTALS			\$18,485,320	\$2,542,320	\$11,605,029	\$610,000
511	3	REG. FULL-TIME EMPLOYEES	\$3,830,618	\$0	\$1,188,887	\$0
511	4	REG. PART-TIME EMPLOYEES	\$183,540	\$0	\$35,995	\$0
511	5	TEMP. SALARIES & WAGES	\$262,087	\$0	\$103,533	\$0
511	6	PER DIEM	\$135	\$0	\$0	\$0
511	9	OVERTIME	\$714,056	\$0	\$158,355	\$0
511	43	NO-BENEFIT FULL-TIME EMPL	\$1,165,459	\$0	\$264,834	\$0
511	44	NO-BENEFIT PART-TIME EMPL	\$130,019	\$0	\$20,872	\$0
513	5	UNEMPLOYMENT INSURANCE	\$57,789	\$0	\$27,837	\$0
513	6	EMPLOYEE HEALTH/LIFE INS	\$55,191	\$0	\$0	\$0
513	21	EMPLOYEE PHYSICALS/LAB PERSONNEL	\$15,228 \$6,414,122	\$0	\$4,486 \$1,804,799	\$0
522	1	STATIONERY & PRINTING	\$731	\$0	\$0	\$0
522	3	BOOKS,PERIODICALS & MAN.	\$70	\$0	\$0	\$0
522	6	POSTAGE, UPS, FED EXPRESS	\$410	\$0	\$0	\$0
522	10	FOOD	\$453,569	\$0	\$95,195	\$0
522	12	STOCKED DRUGS	\$87,286	\$0	\$3,224	\$0
522	15	GASOLINE & OIL	\$14,519	\$0	\$2,276	\$0
522	16	TOOLS	\$114	\$0	\$0	\$0
522	17	GROUNDS SUPPLIES	\$458	\$0	\$0	\$0
522	22	MAINTENANCE SUPPLIES	\$8,718	\$0	\$3,780	\$0
522	25	DIETARY NON-FOOD SUPPLIES	\$57,440	\$0	\$8,516	\$0
522	28	LAUNDRY SUPPLIES	\$11,678	\$0	\$1,828	\$0
522	31	PHARMACY CHRGS-PUBLIC AID	\$50,195	\$0	\$2,474	\$0
522	33	OXYGEN	\$21,869	\$0	\$1,877	\$0
522	34	INCONTINENCE SUPPLIES	\$112,564	\$0	\$18,433	\$0
522	35	NUTRITIONAL SUPPLEMENTS	\$34,062	\$0	\$6,666	\$0
522	36	PHARMACY CHRGS-INSURANCE	\$201,525	\$0	\$4,623	\$0
522	44	EQUIPMENT LESS THAN \$5000	\$1,331	\$0	\$5,036	\$0
522	91	LINEN & BEDDING	\$5,974	\$0	\$0	\$0
522	93	OPERATIONAL SUPPLIES	\$271,367	\$0	\$74,171	\$0
522	98	PHARMACY CHARGES-MEDICARE COMMODITIES	\$216,617 \$1,550,497	\$0	\$9,658 \$237,757	\$0
533	3	ATTORNEY/LEGAL SERVICES	\$266,505	\$0	\$145,022	\$0
533	6	MEDICAL/DENTAL/MENTL HLTH	\$55,865	\$0	\$5,400	\$0
533	7	PROFESSIONAL SERVICES	\$1,525,372	\$0	\$388,139	\$0
533	12	JOB-REQUIRED TRAVEL EXP	\$11,686	\$0	\$4,023	\$0
533	17	FIELD TRIPS / ACTIVITIES	\$192	\$0	\$0	\$0
533	20	INSURANCE	\$19,728	\$0	\$0	\$0
533	22	LABORATORY FEES	\$9,149	\$0	\$1,178	\$0
533	26	PROPERTY LOSS/DMG CLAIMS	\$40	\$0	\$0	\$0

Fund 081 Summary			2018	2019	2019	2020
			Actual	Original	Projected	Budget
533	29	COMPUTER/INF TCH SERVICES	\$81,291	\$0	\$78,107	\$64,000
533	30	GAS SERVICE	\$153,492	\$0	\$58,321	\$0
533	31	ELECTRIC SERVICE	\$296,401	\$0	\$60,200	\$0
533	32	WATER SERVICE	\$37,190	\$0	\$7,380	\$0
533	33	TELEPHONE SERVICE	\$15,080	\$0	\$7,869	\$0
533	34	PEST CONTROL SERVICE	\$4,706	\$0	\$460	\$0
533	36	WASTE DISPOSAL & RECYCLNG	\$29,710	\$0	\$16,372	\$0
533	40	AUTOMOBILE MAINTENANCE	\$1,880	\$0	\$1,494	\$0
533	42	EQUIPMENT MAINTENANCE	\$27,543	\$0	\$4,734	\$0
533	51	EQUIPMENT RENTALS	\$69,887	\$0	\$26,950	\$0
533	70	LEGAL NOTICES,ADVERTISING	\$12,796	\$0	\$1,191	\$0
533	84	BUSINESS MEALS/EXPENSES	\$23,058	\$0	\$7,160	\$0
533	85	PHOTOCOPY SERVICES	\$16,782	\$0	\$3,161	\$0
533	86	NURS HOME BLDG REPAIR/MNT	\$94,197	\$0	\$82,057	\$0
533	89	PUBLIC RELATIONS	\$4,708	\$0	\$836	\$0
533	91	LAUNDRY & CLEANING	\$7,049	\$0	\$951	\$0
533	93	DUES AND LICENSES	\$17,861	\$0	\$2,040	\$0
533	95	CONFERENCES & TRAINING	\$3,555	\$0	\$483	\$0
534	14	PUBLIC AID PENDING	\$0	\$0	\$507,416	\$366,176
534	37	FINANCE CHARGES,BANK FEES	\$60,057	\$0	\$395	\$0
534	40	CABLE/SATELLITE TV EXP	\$35,222	\$0	\$8,345	\$0
534	45	BAD DEBT EXPENSE	\$4,192,428	\$0	\$0	\$0
534	46	SEWER SERVICE & TAX	\$19,434	\$0	\$3,720	\$0
534	61	IPA LICENSING FEE	\$479,874	\$0	\$0	\$0
534	65	CONTRACT NURSING SERVICE	\$207,919	\$0	\$435,408	\$0
534	75	FINES AND PENALTIES	\$78,419	\$0	\$25,526	\$0
534	76	PARKING LOT/SIDEWLK MAINT	\$12,806	\$300,000	\$6,975	\$0
534	81	GENERAL LIABILITY CLAIMS	\$175,786	\$0	\$0	\$0
534	83	MEDICARE MEDICAL SERVICES SERVICES	\$121,628	\$0	\$7,086	\$0
			\$8,169,296	\$300,000	\$1,898,399	\$430,176
544	33	OFFICE EQUIPMENT & FURNIS	\$14,225	\$0	\$19,386	\$0
544	73	MEDICAL/HEALTH EQUIPMENT	\$4,358	\$0	\$0	\$0
544	74	KITCHEN/LAUNDRY EQUIPMENT CAPITAL	\$0	\$0	\$11,685	\$0
			\$18,583	\$0	\$31,071	\$0
571	20	TO HEALTH INSUR FUND 620	\$0	\$0	\$250,000	\$500,000
571	74	TO NH BOND FUND 074	\$0	\$0	\$3,993,984	\$0
571	80	TO GENERAL CORP FUND 080 INTERFUND EXPENDITURE	\$0	\$2,740,546	\$3,830,126	\$0
			\$0	\$2,740,546	\$8,074,110	\$500,000
582	1	INTEREST-TAX ANTIC NOTES DEBT	\$10,876	\$0	\$0	\$0
			\$10,876	\$0	\$0	\$0
		EXPENDITURE TOTALS	\$16,163,374	\$3,040,546	\$12,046,136	\$930,176

NET POSITION/FUND BALANCE

FY2018 Actual	FY2019 Projected	FY2020 Budgeted
\$2,820,172*	\$2,379,065*	\$2,058,889*

*The Net Position/Fund Balance includes fund assets and liabilities. Assets reflect accounts receivable balances, which may or may not be collected in full. At the end of FY2018, the ending cash balance of the Nursing Home Fund was \$315,345.

Status of Nursing Home Account Receivable

9/17/19 TSO

Question posted by County Board Member Stohr during Legislative Budget Hearings

\$2,085,446 AR Balance 5/20/2019

\$1,573,969 AR Balance 8/31/2019

\$ 452,583 Payments received May 20-August 2019 plus Adjustments, write-off reversals, cash reversals to properly record payments

\$ 199,834 IGT payments received June and September (not recorded in AR)