

GENERAL COUNTY

General Fund 080-075

This budget, under the authority of the County Board, is not a county department, but is the budget for receipting general revenues and appropriating general expenditures. As such, there is no mission statement or staffing associated with the budget.

BUDGET HIGHLIGHTS

REVENUE ANALYSIS

The property tax revenue for FY2017 is budgeted at a 11.7% increase of \$1,144,324 over FY2016. The increase allowed under the PTELL calculation for the General Corporate Fund property tax is a 6.52%, an increase of \$636,744. The additional property tax increase comes from appropriating levy savings for the IMRF and Social Security levies to the General Corporate Fund Levy for FY2017, and from increasing the levy to capture potential new growth revenue associated with an anticipated ruling in the hospital tax exemption case. Please see the FY2017 General Corporate Fund Budget Summary document for more information. At this time, the County is uncertain whether it will receive \$511,341 of property tax revenue that it levied for in FY2017.

Based on the current economic environment and revenue performance, the one-cent sales tax is budgeted at a flat increase over budgeted income for FY2016. Quarter-cent sales tax revenue that was previously allocated for payment of the Highway Facility Bond is now included in this budget. The quarter-cent sales tax is budgeted at a 1.5% increase over projected revenue for FY2016; however, due to the retirement of the highway bond an increase of 3.3% is reflected. Income tax is budgeted at a 1.4% increase over the original FY2016 budget. Back payments for the misallocation of Personal Property Replacement Tax in 2015 and 2016 which led to income tax distributions being understated, are anticipated to begin in January 2017.

The Illinois Department of Revenue misallocated Personal Property Replacement Tax (PPRT) revenue in tax years 2014 and 2015, which resulted in overpayments to Champaign County. The total estimated overpayment as of June 2016 was \$120,728.90. IDOR has corrected the PPRT formula and indicated that it will recapture the funds over a two-year period beginning in the state's 2018 fiscal year. For FY2017, PPRT revenue has been adjusted to reflect the corrected formula and recapture of a portion of the state's misallocation of the tax.

EXPENDITURE ANALYSIS

In FY2016 the county provided bridge funding in the amount of \$25,000 as a one-time grant to the Children's Advocacy Center.

Expenses currently included in the FY2017 General County Budget:

1. \$78,000 for Outside Auditor Contract
2. \$35,000 for Attorney Fees
3. \$34,560 in Professional Services for Soil and Water Conservation
4. \$23,520 for the Urbana Free Library Archive
5. \$2,250 as a grant to the Children First Program
6. \$2,000 for Fees on General Corporate Fund Bond Debt Service
7. \$22,807 as a grant to Senior Services

8. \$209,919 to the Capital Asset Replacement Fund for General Corporate capital needs
9. \$3,339,598 for Employer Contribution to Employee Health and Life Insurance for General Corporate Fund Employees.
10. \$82,000 to County Highway Fund to reimburse salary and fringe benefit costs of the Highway Mechanic responsible for fleet maintenance of the General Corporate fund Vehicles
11. \$267,000 in the General Corporate Fund Contingent Line Item
12. \$83,135 for expenditure of funds related to the Justice and Mental Health Collaboration Grant that was awarded to the county by the Department of Justice in 2015.

FINANCIAL

Fund 080 Dept 075			2015	2016	2016	2017
			Actual	Original	Projected	Budget
311	10	CURR PROP TX-GENERAL CORP	\$9,178,310	\$9,762,889	\$9,725,262	\$10,905,592
313	10	RE BACKTAX-GENERAL CORP	\$6,372	\$3,500	\$5,000	\$5,000
314	10	MOBILE HOME TAX	\$8,910	\$8,500	\$8,500	\$8,500
315	10	PAYMENT IN LIEU OF TAXES	\$6,380	\$6,000	\$6,000	\$6,000
318	12	COUNTY HOTEL/MOTEL TAX	\$29,753	\$28,500	\$24,000	\$28,000
318	13	COUNTY AUTO RENTAL TAX	\$32,691	\$32,000	\$29,105	\$30,000
		PROPERTY TAXES	\$9,262,416	\$9,841,389	\$9,797,867	\$10,983,092
331	38	JUST-JUS/MNT HTH CBTN PRG	\$4,087	\$0	\$66,863	\$83,135
335	30	CORP PERSNL PROP REPL TAX	\$925,605	\$920,000	\$795,722	\$798,271
335	40	1% SALES TAX (UNINCORP.)	\$1,124,501	\$818,670	\$804,172	\$818,230
335	41	1/4% SALES TAX (ALL CNTY)	\$5,340,821	\$5,423,140	\$5,403,850	\$5,582,500
335	43	USE TAX	\$712,284	\$643,582	\$775,513	\$814,289
335	80	INCOME TAX	\$3,432,036	\$3,308,155	\$3,260,860	\$3,354,520
335	91	CHARITABLE GAMES LIC/TAX	\$62,549	\$55,500	\$70,000	\$77,000
335	93	OFF-TRACK BETTING	\$29,294	\$30,000	\$1,603	\$0
336	1	CHAMPAIGN CITY	\$77,025	\$77,025	\$77,025	\$77,025
336	2	URBANA CITY	\$35,630	\$22,287	\$0	\$0
336	16	VILLAGE OF MAHOMET	\$142,136	\$140,000	\$140,000	\$140,000
		FEDERAL, STATE & LOCAL SHARED REVENUE	\$11,885,968	\$11,438,359	\$11,395,608	\$11,744,970
341	52	TAX SALE FEE	\$31,260	\$31,000	\$31,000	\$31,000
		FEES AND FINES	\$31,260	\$31,000	\$31,000	\$31,000
361	10	INVESTMENT INTEREST	\$3,095	\$1,500	\$3,900	\$3,900
369	16	UTILITY CONSTRUCTION FEE	\$0	\$0	\$483,800	\$0
369	90	OTHER MISC. REVENUE	\$405	\$0	\$0	\$0
		MISCELLANEOUS	\$3,500	\$1,500	\$487,700	\$3,900
371	6	FROM PUB SAF SALES TAX FD	\$107,678	\$8,797	\$8,797	\$9,728
371	27	FROM PROP TAX FEE FND 627	\$59,705	\$58,500	\$58,705	\$59,205
371	61	FROM WORKING CASH FND 610	\$251	\$200	\$200	\$200
371	83	FROM CNTY HIGHWAY FND 083	\$475	\$0	\$0	\$0
381	13	AUDIT FEE REIMBURSEMENT	\$28,766	\$18,000	\$18,000	\$30,000
381	16	HEALTH/LIFE INSUR REIMB	\$4,313	\$10,000	\$10,000	\$10,000
		INTERFUND REVENUE	\$201,188	\$95,497	\$95,702	\$109,133

Fund 080 Dept 075			2015	2016	2016	2017
			Actual	Original	Projected	Budget
REVENUE TOTALS			\$21,384,332	\$21,407,745	\$21,807,877	\$22,872,095
513	6	EMPLOYEE HEALTH/LIFE INS PERSONNEL	\$2,822,777 \$2,822,777	\$3,061,903 \$3,061,903	\$2,980,000 \$2,980,000	\$3,249,504 \$3,249,504
533	1	AUDIT & ACCOUNTING SERVCS	\$77,315	\$80,000	\$80,000	\$78,000
533	3	ATTORNEY/LEGAL SERVICES	\$8,442	\$30,000	\$15,000	\$35,000
533	7	PROFESSIONAL SERVICES	\$36,000	\$34,560	\$34,560	\$34,560
533	52	OTHER SERVICE BY CONTRACT	\$24,500	\$23,520	\$23,520	\$23,520
533	92	CONTRIBUTIONS & GRANTS	\$119,355	\$25,057	\$91,920	\$108,192
533	95	CONFERENCES & TRAINING	\$2,105	\$0	\$0	\$0
533	99	CONTINGENT EXPENSE	\$5,708	\$62,000	\$62,000	\$267,000
534	9	R.E. TAX / DRAINAGE ASMNT SERVICES	\$27,845 \$301,270	\$33,500 \$288,637	\$0 \$307,000	\$0 \$546,272
571	14	TO CAPITAL IMPRV FUND 105	\$233,044	\$237,195	\$274,173	\$209,919
571	59	TO CHILD ADV CENT FND 679	\$0	\$0	\$25,000	\$0
571	83	TO COUNTY HIGHWAY FND 083 INTERFUND EXPENDITURE	\$79,755 \$312,799	\$82,000 \$319,195	\$82,000 \$381,173	\$82,000 \$291,919
582	2	INT & FEES-GEN OBLIG BONDS DEBT	\$950 \$950	\$2,000 \$2,000	\$2,000 \$2,000	\$2,000 \$2,000
EXPENDITURE TOTALS			\$3,437,796	\$3,671,735	\$3,670,173	\$4,089,695