

# HOW TO USE THIS DOCUMENT

The Champaign County FY2017 Budget Document is organized into nine sections. Each section is described below, followed by a description of the accounting and fund structure used to develop the budget document:

**Section 1 - Introduction** – This background section provides an overview including the County Administrator’s Letter of Transmittal; this “How to Use” instructional document; Champaign County economic and demographic information; and Champaign County Board policy and process information.

**Section 2 - Summary** – The summary section provides a quick overview of highlights of the FY2017 total Champaign County budget.

**Section 3 - General Corporate Fund** – A summary statement at the beginning of this section provides complete revenue and expenditure detail for the General Corporate Fund as a whole, including FY2015 actual revenues and expenditures, FY2016 budgeted and projected revenues and expenditures, and FY2017 requested revenues and expenditures.

Following the summary statement are individual department budgets for each of the General Corporate Fund departments. In addition to the financial section, each department budget includes an organizational chart for that department; mission statement; budget highlights; cost per capita for the operation of that department; personnel summary information; alignment to the County Board Strategic Plan; and objectives and performance indicators specific to that department’s operation. Any Special Revenue Fund Budgets related specifically to the elected officials of the General Corporate Fund are included immediately after the relevant elected official General Corporate Fund Budget.

**Section 4 - Special Revenue Funds** – A summary statement and department budget information within funds is provided for the County’s remaining special revenue funds. The fund and department budget document structure is substantially the same as for the General Corporate Fund department budgets.

**Section 5 - RPC Funds** – A separate section for the five special revenue funds (encompassing 129 individual department budgets) which are managed by the Champaign County Regional Planning Commission.

**Section 6 – Joint Venture Fund** – Explanation of the GIS Consortium, Joint Venture Fund, including fund/department budget information.

**Section 7 - Debt Management and Capital Projects Funds** – Explanation of each of the County’s debt service and capital projects funds budgets, including financial detail, source of revenues, debt structure, and project status updates.

**Section 8 - Proprietary Funds** – A summary statement and documentation is provided for the Nursing Home enterprise fund, and the Self-Funded Insurance internal service fund, together with documentation for each of the individual department budgets within each fund.

**Section 9 - Supplemental Information** – This section includes additional information including budget ordinances; property tax distribution; personnel staffing budgets and salary schedules; and a glossary of terms used in this document.

**The above description of the nine sections of the FY2017 budget document is further enhanced for the reader with the following description of Champaign County's structure of funds.**

### **Accounting Structure**

A fund is the basic accounting unit: it is a self-balancing accounting entity with revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable State and Federal laws.

Each fund has at least one Department Budget, which is a group of expenditures that provide for the accomplishment of a specific program or purpose.

Pursuant to GASB Statement 34, a major fund is a fund that meets the following criteria:

- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
- Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

### **Fund Statements**

A Fund Statement is presented for each fund, which summarizes past and projected financial activity for the fund as follows:

- Revenues – presented in line item detail within revenue categories;
- Expenditures – presented in line item detail within major categories – e.g., personnel, commodities, services, etc.
- Fund Balance – the actual or estimated funds remaining at the end of the fiscal year.

### **Fund Types**

All county funds are included in the Annual Budget Document except the fiduciary funds which include two Private Purpose Trust Funds in which the County Engineer acts in a trustee capacity on behalf of townships to use state funding to maintain township roads and township bridges, which resources are not available to support the County's own programs; and Agency Funds whose purpose is to report resources, such as property taxes and circuit court fees and fines, held in a custodial capacity for external individuals, organizations and governments.

**Governmental Funds** – Governmental funds account for traditional governmental operations that are financed through taxes and other fixed or restricted revenue sources.

- A. General Fund:** the General Corporate Fund is available for any authorized purpose, and is used to account for all financial resources except those required to be accounted for in another fund. A General Corporate Fund summary is prepared which lists the amount of General Corporate Fund appropriation for all affected departments. The General Corporate Fund is a Major Fund.

- B. Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific sources that are legally restricted to expenditures for a specific purpose. Currently, the Regional Planning Commission Fund is the only major Special Revenue Fund.
- C. Debt Service Fund:** Debt Service Funds are utilized to account for the payment of interest, principal and related costs on the County’s general long-term debt. The County has one debt services fund for the repayment of bonds issued for the construction of the Nursing Home Facility. The debt service for the Highway Fleet Maintenance Facility was retired in FY2016. (In addition to Debt Service Funds, the County also has two debt service budgets included in other funds as appropriation based on the purpose of the fund.)
- D. Capital Projects Funds:** Capital Project Funds are used to account for all expenditures and revenues associated with the acquisition or construction of major facilities that are not financed through proprietary funds or funds being held for other governments. The County has one capital projects fund budgeted in FY2017 – the Courts Complex Construction Fund.

**Proprietary Funds** – Proprietary Funds account for certain “business-type” activities of governments that are operated so that costs incurred can be recovered by charging fees to the specific users of these services.

- A. Enterprise Fund:** An enterprise fund is used to account for operations that are financed primarily by User charges. The Nursing Home Fund is a Major Fund, and is the only enterprise fund in Champaign County.
- B. Internal Services Funds:** An Internal Service Fund is established to account for the financing of goods and services provided to the County and other agencies on a cost reimbursement basis. The activities of the Self-Funded Insurance Fund and Employee Health Insurance Fund are budgeted and appropriated through the use of Internal Service Funds.

**Joint Venture Fund** – According to GASBS-14, a joint venture is defined as “a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility.” The Champaign County GIS Consortium is a joint venture fund, created by an Intergovernmental Agreement shared by the County of Champaign, City of Champaign, City of Urbana, Village of Mahomet, Village of Rantoul, Village of Savoy and University of Illinois.

## BUDGETED FUNDS

**Fund:** A self-balancing accounting entity with revenues and expenditures which are segregated for the purpose of carrying out specific programs in accordance with County policies and certain applicable State and Federal laws.

**Major Fund:** A budgeted fund with revenues or expenditures representing more than 10% of the total appropriated revenues or expenditures.

**Fund Types:** All County funds are included in the Annual Budget Document except the fiduciary funds including Private Purpose Trust Funds and Agency Fund.

## **Governmental Funds**

### **1. General Corporate Fund (Major Fund)**

Auditor	IT	Public Properties
County Board	Administrative Services	Planning and Zoning
Board of Review	Supervisor of Assessments	County Clerk
Treasurer	Recorder	Circuit Clerk
Circuit Court	Public Defender	Sheriff
Emergency Management Ag.	State's Attorney	Probation
Court Services	Coroner	Veterans Assistance Comm.
General County	ADA Compliance	Extension Education
Regional Office of Education		

### **2. Debt Service Fund**

Nursing Home Facility Bond Payment Fund

### **3. Capital Projects Fund**

Courts Complex Construction

## **Special Revenue Funds**

Regional Planning Commission (Major Fund)

Non-Major Special Revenue Funds (45)

Tort Immunity	County Highway	County Bridge
County Motor Fuel Tax	IMRF	County Public Health
Mental Health	Animal Control	Law Library
Highway Federal Matching	Head Start	Capital Asset Replacement
Public Safety Sales Tax	GIS	Development Disability
Social Security	Economic Development Loan	Working Cash
County Clerk Death Cert. Sur.	Sheriff Drug Forfeitures	Court Automation
Recorder's Automation	Child Support Service	Probation Service
Tax Sale Automation	Workforce Development	Property Tax Interest Fee
Social Security	County Historical	Jail Commissary
County Jail Medical Costs	Court Document Storage	Victim Advocacy Grant
Child Advocacy Grant	Specialty Courts	County Public Health
Early Childhood (Head Start)	County Highway	County Bridge
County MFT	Highway Federal Matching	Tort Immunity
Election Assistance/Access	State's Attorney Drug	State's Attorney Record
Grant	Forfeiture	Automation

## **Enterprise Fund**

Nursing Home (Major Fund)

**Internal Service Funds**

- Self-Funded Insurance
- Employee Health Insurance

**Joint Venture**

- GIS Consortium

