

Committee of the Whole

March 12, 2019

Agenda Items- Distributed

IX. Finance

A. New Business

4. County Executive

b. FY2018 General Corporate Fund Reports

Champaign County
General Corporate Fund FY2018 Revenue Report

FY2018 - February 2019	FY2017 Actual	FY2018 Budget	FY2018 Projected	Budget Variance	
Local Taxes					
Property Taxes	\$10,753,048	\$11,972,241	\$11,389,361	-\$582,880	-4.9% 1
Back Taxes	\$6,683	\$5,500	\$1,224	-\$4,276	-77.7%
Mobile Home Tax	\$9,242	\$8,700	\$9,700	\$1,000	11.5%
Payment in Lieu of Tax	\$7,835	\$6,500	\$8,451	\$1,951	30.0%
Hotel Motel Tax	\$21,090	\$21,500	\$24,348	\$2,848	13.2%
Auto Rental Tax	\$31,570	\$32,000	\$33,884	\$1,884	5.9%
Penalties on Taxes	\$608,334	\$639,000	\$675,751	\$36,751	5.8%
Licenses & Permits					
Business Licenses & Permits	\$26,705	\$29,500	\$25,955	-\$3,545	-12.0%
Non-Business Licenses & Permits	\$1,546,971	\$1,526,262	\$2,069,401	\$543,139	35.6% 2
Grants					
Federal Grants	\$358,397	\$367,370	\$400,215	\$32,845	8.9%
State Grants	\$181,284	\$184,595	\$182,488	-\$2,107	-1.1%
State Shared Revenue					
Corporate Personal Property Repl. Tax	\$858,166	\$678,424	\$768,900	\$90,476	13.3% 3
1% Sales Tax	\$1,350,384	\$1,333,337	\$1,434,978	\$101,641	7.6% 4
1/4% Sales Tax	\$5,563,617	\$5,638,133	\$5,763,314	\$125,181	2.2% 4
Use Tax	\$833,298	\$816,052	\$934,156	\$118,104	14.5% 4
State Reimbursement	\$1,944,463	\$1,901,923	\$2,077,200	\$175,277	9.2% 5
State Salary Reimbursement	\$309,193	\$309,301	\$312,124	\$2,823	0.9%
State Revenue Salary Stipends	\$48,500	\$48,500	\$45,500	-\$3,000	-6.2%
Income Tax	\$3,207,705	\$3,207,336	\$3,111,440	-\$95,896	-3.0% 6
Charitable Games License/Tax	\$68,235	\$60,000	\$71,983	\$11,983	20.0%
Local Gov. Revenue & Reimbursement					
Local Government Revenue	\$726,730	\$663,922	\$753,330	\$89,408	13.5% 7
Local Government Reimbursement	\$651,458	\$631,476	\$686,058	\$54,582	8.6%
Fees, Fines & Forfeitures					
General Government - Fees	\$3,757,973	\$3,936,729	\$3,768,111	-\$168,618	-4.3% 8
Fines (Bond Forfeitures, DUI Fines, Traffic)	\$610,337	\$648,000	\$747,582	\$99,582	15.4% 8
Forfeitures	\$30,846	\$21,000	\$7,848	-\$13,152	-62.6%
Miscellaneous Revenue					
Interest Earnings	\$45,011	\$11,650	\$112,100	\$100,450	862.2%
Rents & Royalties	\$1,008,717	\$1,115,086	\$1,051,084	-\$64,002	-5.7%
Gifts & Donations	\$18,832	\$11,000	\$17,361	\$6,361	57.8%
Sale of Fixed Assets	\$0	\$0	\$1,692	\$1,692	
Miscellaneous Revenue	\$158,620	\$117,895	\$158,876	\$40,981	34.8%
Interfund/Interdepartment					
Interfund Transfers	\$672,193	\$1,243,819	\$1,205,369	-\$38,450	-3.1%
Interfund Reimbursements	\$67,504	\$73,132	\$63,403	-\$9,729	-13.3%
Interdepartment Revenue	\$774	\$0	\$0	\$0	
TOTAL	\$35,483,717	\$37,259,883	\$37,913,185	\$653,302	1.8%

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

2 - Real Estate market transactions have resulted in increased Revenue Stamp revenue. There is a corresponding increase in Purchase Document Stamps expenditure.

3 - Per IL Dept. of Revenue Federal Tax Law changes caused FY2018 PPRT revenues to be higher than anticipated.

4 - Sales tax revenues reflect strong growth. The U of I Flash Index was 105.5 in December it's highest level since Feb 2016.

5 - Received early distribution of reimb. for probation/court services salaries (add \$183,000 in FY18 Budget).

6 - Legislative Income Tax cuts cost the County \$264,936 in FY2018 (YTD total loss of revenue is \$411,464).

7 - In Sept. the City of Champaign notified the County of an unplanned TIF Surplus distribution for the expired Downtown TIF.

8 - Fees Revenues flattened by year-end and Fines revenues are more reflective of FY2016 revenues although still significantly lower than historical averages.

Champaign County
General Corporate Fund FY2018 Expenditure Report

FY2018 - February 2019	FY2017 Actual	FY2018 Budget	FY2018 Projected	Budget Variance	
Personnel					
Regular Salaries & Wages	\$15,165,186	\$ 15,759,165	\$15,687,810	-\$71,355	-0.5%
SLEP Salaries	\$6,378,468	\$ 6,532,156	\$6,350,652	-\$181,504	-2.8%
SLEP Overtime	\$382,994	\$ 371,779	\$431,426	\$59,647	16.0%
Fringe Benefits	\$3,065,632	\$ 3,305,280	\$2,951,175	-\$354,105	-10.7%
Total Personnel	\$24,992,280	\$ 25,968,380	\$25,421,063	-\$547,317	-2.2%
Commodities					
Postage	\$207,889	\$ 237,857	\$218,556	-\$19,301	-8.1%
Purchase Document Stamps	\$874,963	\$ 933,333	\$1,291,831	\$358,498	38.4% ¹
Gasoline & Oil	\$157,924	\$ 188,885	\$173,257	-\$15,628	-8.3%
All Other Commodities	\$769,411	\$ 714,103	\$714,981	\$878	0.1%
Total Commodities	\$2,010,186	\$ 2,074,178	\$2,398,625	\$324,447	13.5%
Services					
Gas Service	\$272,566	\$ 350,000	\$305,432	-\$44,568	-12.7%
Electric Service	\$825,701	\$ 780,000	\$763,355	-\$16,645	-2.1%
Medical Services	\$812,872	\$ 969,615	\$978,826	\$9,211	0.9%
All Other Services	\$4,807,984	\$ 5,181,449	\$4,892,466	-\$288,983	-5.6% ²
Total Services	\$6,719,123	\$ 7,281,064	\$6,940,078	-\$340,986	-4.7%
Capital					
Vehicles	\$214,630	\$ 145,000	\$268,934	\$123,934	85.5%
All Other Capital	\$111,331	\$0	\$0	\$0	
Transfers					
To Capital Improvement Fund	\$742,180	\$ 775,985	\$775,985	\$0	0.0%
To Nursing Home Fund	\$0	\$ -	\$2,898,874	\$2,898,874	3 ³
To All Other Funds	\$137,660	\$ 58,000	\$81,917	\$23,917	41.2%
Interdepartment	\$774	\$ -	\$0	\$0	
Debt Repayment	\$474,576	\$ 473,188	\$471,663	-\$1,525	-0.3%
TOTAL	\$35,402,741	\$36,775,795	\$39,257,140	\$2,481,345	6.7%

1 - Increased expenditure for Document Stamp Purchases corresponds to increased revenue for Revenue Stamps.

2- Includes payment to RSM for amounts owed by the Nursing Home \$89,950.

3 - Nursing Home Transfers for A/P and Forgiveness of loans.

**Champaign County
General Corporate Fund FY2018 Summary**

*FY2018 Budgeted Revenue includes an additional \$474,119 associated with preparing the property tax levy to capture new growth associated with a potential ruling in the hospital property tax exemption case. The County will not receive this additional revenue.

FUND BALANCE 12/31/17 (unaudited)	\$4,558,983	
Beginning Fund Balance % OF BUDGET	12.4%	
	<i>Budgeted</i>	<i>Projected</i>
FY2018 REVENUE	\$37,259,883 *	\$37,913,185
FY2018 EXPENDITURE	<u>\$36,775,795</u>	<u>\$39,257,140</u>
Revenue to Expenditure Difference	\$484,088	-\$1,343,955
FUND BALANCE PROJECTION - 12/31/18	\$5,043,071 *	\$3,215,028
% OF 2018 Expenditure Budget	13.7%	8.2%

Beginning Fund Balance % of 2019 Expenditure Budget (As Amended)

7.9%

**GENERAL CORPORATE FUND
FY2018 BUDGET CHANGE REPORT**

FY2018 Original General Corporate Fund Budget	FY18 Budget Expend. \$ 36,775,795	FY18 Budget Revenue \$ 37,259,883	Difference \$ 484,088
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BUDGET CHANGES

Department & Description	Expenditure Changes	Revenue Changes	Difference
ADA Compliance Re-encumber ADA funds	\$ 7,700	\$ -	\$ (7,700)
Sheriff Received for totaled squad car	\$ 15,220	\$ 15,220	\$ -
Planning and Zoning Nursing Home Subdivision Application Fee	\$ 890	\$ -	\$ (890)
General County Appropriate funds to pay Nursing Home Invoices	\$ 94,038	\$ -	\$ (94,038)
Planning and Zoning Re-encumber Demolition Funds for 504 S. Dodson Dr.	\$ 8,100	\$ -	\$ (8,100)
General County Remove Add. PTax Revenue	\$ -	\$ (474,119)	\$ (474,119)
IT Antivirus Software	\$ 19,893	\$ -	\$ (19,893)
Sheriff Received for totaled squad car	\$ 11,025	\$ 11,025	\$ -
EMA Donation for Radio/Comm. Equipment	\$ 1,400	\$ 1,400	\$ -
State's Attorney Hospital Prop. Tax Case Costs	\$ 65,000	\$ -	\$ (65,000)
Super. of Assessments Assessor Publications	\$ 5,650	\$ -	\$ (5,650)
General County Forgiveness of Nursing Home Loan for Boiler System Replacement	\$ 226,802	\$ -	\$ (226,802)
Recorder Rev. Stamps/Increase property sales	\$ 220,000	\$ 330,000	\$ 110,000
General County Pay RSM on behalf of Nursing Home on date of home closing	\$ 89,950	\$ -	\$ (89,950)
Public Defender Use revenue from sale of assets to purchase equipment	\$ 1,692	\$ 1,692	\$ -
State's Attorney Hospital Property Tax Case Costs	\$ 65,000	\$ -	\$ (65,000)
Sheriff Add. security for concert	\$ 11,024	\$ 21,611	\$ 10,587
Sheriff Increase for resignation and retirement payouts	\$ 58,083	\$ -	\$ (58,083)
General County Forgive Nursing Home Loans	\$ 500,000	\$ -	\$ (500,000)
VAC Expend donations for veterans assistance	\$ 5,000	\$ 5,000	\$ -
County Clerk Grant - Voter Reg. System Support	\$ 11,709	\$ 11,711	\$ 2
County Clerk Payouts for separating employees	\$ 14,062	\$ -	\$ (14,062)
Recorder Rev. Stamps/Increase property sales	\$ 140,000	\$ 210,000	\$ 70,000
Circuit Court Special juries & ASL Interpreters	\$ 20,980	\$ -	\$ (20,980)
Coroner EE Payout & Increased autopsy exp. (increased revenue from other counties)	\$ 16,375	\$ 7,478	\$ (8,897)
State's Attorney State funded salary increase	\$ 1,831	\$ 1,831	\$ -
General County Transfer to Nursing Home for O/S A/P through 12/31/2018	\$ 1,980,400	\$ -	\$ (1,980,400)
TOTAL CHANGES	\$ 3,591,824	\$ 142,849	\$ (3,448,975)

General Corporate Fund Budget as of 12/31/18	Current Budgeted Exp	Current Budgeted Rev	Difference
	\$ 40,367,619	\$ 37,402,732	\$ (2,964,887)
% of Increase/Decrease	9.8%	0.4%	
Changes Attributable to One-Time Factors	\$ 3,413,470	\$ 141,018	\$ (3,272,452)
Changes Attributable to Recurring Costs	\$ 178,354	\$ 1,831	\$ (176,523)