

Champaign County Quarterly Financial Report

For the 3 months ending March 31, 2025 (as of 05/13/2025)

	<u>General Corporate Fund</u>		<u>Mental Health Fund</u>		<u>Regional Planning Commission Fund</u>		<u>American Rescue Plan Act Fund</u>	
	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>
Revenues:								
Property Taxes	\$ 20,160,120	\$ 746	\$ 11,769,732	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	34,000	2,177	-	-	-	-	-	-
Other Taxes	40,000	6,415	-	-	-	-	-	-
Intergovernmental Revenue	24,624,895	2,253,340	446,102	111,525	71,291,731	6,108,920	-	-
Charges for services	2,618,333	328,907	-	-	4,947,794	578,846	-	-
Fines & Forfeitures	293,000	65,472	-	-	-	-	-	-
Investment earnings	132,300	946	107,110	-	191,035	18,181	25,000	-
Other revenues	1,923,821	298,513	29,000	2,450	412,612	240,464	-	-
Total Revenues	\$ 49,826,469	\$ 2,956,514	\$ 12,351,944	\$ 113,975	\$ 76,843,172	\$ 6,946,411	\$ 25,000	\$ -
Expenditures:								
Personnel	\$ 33,594,463	\$ 6,846,102	\$ 691,987	\$ 134,217	\$ 33,997,975	\$ 4,890,155	\$ -	\$ 8,115
Commodities	2,647,293	409,750	28,898	1,186	2,999,841	375,878	45,000	220
Services	8,872,127	2,557,838	12,195,256	2,778,476	35,058,281	3,395,183	5,203,220	4,138,481
Capital outlay	531,989	(2,657)	-	-	12,127,188	53,037	994,558	466,503
Transfers	3,663,254	(36,860)	-	-	(5,706,148)	2,331	113,428	22,365
Bond and debt service	1,650,350	-	-	-	-	-	-	-
Total Expenditures	\$ 50,959,475	\$ 9,774,174	\$ 12,916,141	\$ 2,913,880	\$ 78,477,137	\$ 8,716,584	\$ 6,356,206	\$ 4,635,685
Net Change in Fund Balance	\$ (1,133,006)	\$ (6,817,660)	\$ (564,197)	\$ (2,799,905)	\$ (1,633,965)	\$ (1,770,173)	\$ (6,331,206)	\$ (4,635,685)

NOTES:

- 1) Revenues and expenditures are reported using the modified cash basis.
- 2) The data are obtained from Tyler Munis Accounting System.
- 3) This report is consistent with the budgetary basis of reporting. Unlike in the ACFR, fiduciary funds are included.

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For the 3 months ending March 31, 2025 (as of 05/13/2025)

	<u>Capital Asset Replacement Fund</u>		<u>Public Safety Sales Tax Fund</u>		<u>Other Funds</u>		<u>Combined Funds</u>	
	<u>Total Fiscal</u> <u>Year Budget</u>	<u>Actual Year-to-</u> <u>Date Amounts</u>						
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 14,943,858	\$ -	\$ 46,873,710	\$ 746
Public Safety Sales Tax	-	-	6,923,388	-	-	-	6,957,388	2,177
Other Taxes	-	-	-	-	-	-	40,000	6,415
Intergovernmental Revenue	-	-	-	-	\$ 7,516,364	\$ 1,535,472	103,879,092	10,009,256
Charges for services	-	-	-	-	\$ 5,850,016	\$ 567,942	13,416,143	1,475,695
Fines & Forfeitures	-	-	-	-	\$ 59,000	\$ 12,559	352,000	78,031
Investment earnings	30,000	-	40,000	-	\$ 545,130	\$ 2,058	1,070,575	21,185
Other revenues	-	27,098	-	-	\$ 623,800	\$ 143,259	2,989,233	711,784
Total Revenues	\$ 30,000	\$ 27,098	\$ 6,963,388	\$ -	\$ 29,538,168	\$ 2,261,290	\$ 175,578,141	\$ 12,305,288
Expenditures:								
Personnel	\$ -	\$ -	\$ 120,000	\$ -	\$ 12,040,253	\$ 1,853,084	\$ 80,444,678	\$ 13,731,674
Commodities	260,614	4,657	50,000	20,458	4,356,619	370,115	10,388,264	1,182,265
Services	1,558,002	317,556	3,543,670	346,951	11,426,114	761,448	77,856,670	14,295,935
Capital outlay	5,976,040	145,346	-	-	7,352,078	37,380	26,981,853	699,609
Transfers	(7,604,656)	-	2,389,208	-	165,760	-	(6,979,154)	(12,164)
Bond and debt service	-	-	3,102,134	-	-	-	4,752,484	-
Total Expenditures	\$ 190,000	\$ 467,559	\$ 9,205,012	\$ 367,410	\$ 35,340,824	\$ 3,022,027	\$ 193,444,795	\$ 29,897,318
Net Change in Fund Balance	\$ (160,000)	\$ (440,461)	\$ (2,241,624)	\$ (367,410)	\$ (5,802,656)	\$ (760,737)	\$ (17,866,654)	\$ (17,592,030)

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