

Champaign County Quarterly Financial Report

For the 6 months ending June 30, 2025 (as of 10/07/2025)

	General Corporate Fund		Mental Health Fund		Regional Planning Commision Fund		American Rescue Plan Act Fund	
	<u>Total Fiscal</u>	<u>Actual Year-to-</u>	<u>Total Fiscal</u>	<u>Actual Year-to-</u>	<u>Total Fiscal</u>	<u>Actual Year-to-</u>	<u>Total Fiscal</u>	<u>Actual Year-to-</u>
	<u>Year Budget</u>	<u>Date Amounts</u>	<u>Year Budget</u>	<u>Date Amounts</u>	<u>Year Budget</u>	<u>Date Amounts</u>	<u>Year Budget</u>	<u>Date Amounts</u>
Revenues:								
Property Taxes	\$ 20,160,120	\$ 10,077,380	\$ 11,769,732	\$ 6,298,584	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	34,000	5,683	-	-	-	-	-	-
Other Taxes	40,000	17,328	-	-	-	-	-	-
Intergovernmental Revenue	24,698,471	6,912,826	446,102	223,050	71,949,936	16,310,080	-	-
Charges for services	2,618,333	737,776	-	-	4,955,594	1,688,539	-	-
Fines & Forfeitures	293,000	114,764	-	-	-	-	-	-
Investment earnings	132,300	48,637	107,110	14,169	191,035	151,628	25,000	1,080
Other revenues	1,923,821	1,482,516	29,000	25,499	412,612	885,121	-	-
Total Revenues	\$ 49,900,045	\$ 19,396,909	\$ 12,351,944	\$ 6,561,302	\$ 77,509,177	\$ 19,035,369	\$ 25,000	\$ 1,080
Expenditures:								
Personnel	\$ 33,629,597	\$ 15,361,033	\$ 691,987	\$ 298,964	\$ 34,970,316	\$ 11,579,029	\$ 155,000	\$ 19,056
Commodities	2,752,389	1,209,884	28,898	2,945	2,984,607	949,202	133,500	38,759
Services	10,389,370	6,273,306	12,195,256	5,592,540	34,900,759	8,077,690	11,234,270	5,321,124
Capital outlay	348,867	187,768	-	-	11,978,604	95,740	4,470,008	764,357
Transfers	3,663,254	(36,860)	-	-	(5,691,144)	2,167	113,428	44,381
Bond and debt service	1,650,350	413,600	-	-	-	-	-	-
Total Expenditures	\$ 52,433,827	\$ 23,408,731	\$ 12,916,141	\$ 5,894,449	\$ 79,143,142	\$ 20,703,828	\$ 16,106,206	\$ 6,187,677
Net Change in Fund Balance	\$ (2,533,782)	\$ (4,011,822)	\$ (564,197)	\$ 666,853	\$ (1,633,965)	\$ (1,668,459)	\$ (16,081,206)	\$ (6,186,598)

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.

Champaign County Quarterly Financial Report

For the 6 months ending June 30, 2025 (as of 10/07/2025)

	Capital Asset Replacement Fund		Public Safety Sales Tax Fund		Other Funds		Combined Funds	
	<u>Total Fiscal</u>	<u>Actual Year-to-</u>	<u>Total Fiscal</u>	<u>Actual Year-to-</u>	<u>Total Fiscal</u>	<u>Actual Year-to-</u>	<u>Total Fiscal</u>	<u>Actual Year-to-</u>
	<u>Year Budget</u>	<u>Date Amounts</u>	<u>Year Budget</u>	<u>Date Amounts</u>	<u>Year Budget</u>	<u>Date Amounts</u>	<u>Year Budget</u>	<u>Date Amounts</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 14,943,858	\$ 7,614,633	\$ 46,873,710	\$ 23,990,597
Public Safety Sales Tax	-	-	6,923,388	1,716,974	-	0	6,957,388	1,722,657
Other Taxes	-	-	-	-	-	-	40,000	17,328
Intergovernmental Revenue	-	-	-	-	\$ 7,767,666	\$ 9,801,951	104,862,175	33,247,908
Charges for services	-	-	-	-	\$ 5,850,016	\$ 938,496	13,423,943	3,364,810
Fines & Forfeitures	-	-	-	-	\$ 59,000	\$ 37,494	352,000	152,258
Investment earnings	30,000	115,678	40,000	20,948	\$ 545,130	\$ 299,975	1,070,575	652,115
Other revenues	-	52,215	-	-	\$ 623,800	\$ 278,503	2,989,233	2,723,854
Total Revenues	\$ 30,000	\$ 167,894	\$ 6,963,388	\$ 1,737,922	\$ 29,789,470	\$ 18,971,053	\$ 176,569,024	\$ 65,871,527
Expenditures:								
Personnel	\$ -	\$ -	\$ 120,000	\$ -	\$ 12,222,523	\$ 3,974,282	\$ 81,789,423	\$ 31,232,364
Commodities	267,166	28,994	95,000	40,429	6,146,189	1,965,882	12,407,749	4,236,096
Services	1,586,502	654,643	3,482,550	762,176	11,446,173	3,163,176	85,234,880	29,844,653
Capital outlay	5,940,987	541,962	16,120	16,120	8,198,987	623,839	30,953,573	2,229,787
Transfers	(7,604,656)	-	2,389,208	-	165,760	(10,800)	(6,964,150)	(1,112)
Bond and debt service	-	-	3,102,134	561,317	-	-	4,752,484	974,917
Total Expenditures	\$ 190,000	\$ 1,225,599	\$ 9,205,012	\$ 1,380,042	\$ 38,179,631	\$ 9,716,379	\$ 208,173,959	\$ 68,516,705
Net Change in Fund Balance	\$ (160,000)	\$ (1,057,705)	\$ (2,241,624)	\$ 357,880	\$ (8,390,161)	\$ 9,254,673	\$ (31,604,934)	\$ (2,645,178)

NOTES:

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