

Champaign County Quarterly Financial Report

For the 9 months ending September 30, 2024

	<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	\$ 18,910,067	\$ 17,326,256	\$ 11,500,219	\$ 10,903,704	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	34,000	14,181	-	-	-	-	-	-
Other Taxes	40,000	21,011	-	-	-	-	-	-
Intergovernmental Revenue	24,444,122	14,070,516	425,371	319,023	64,389,480	24,107,588	-	-
Charges for services	2,741,848	1,653,163	-	-	6,004,500	1,568,808	-	-
Fines & Forfeitures	295,000	245,400	-	-	-	-	-	-
Investment earnings	132,500	424,541	107,102	168,500	206,040	324,797	100,000	34,048
Other revenues	2,334,701	1,533,383	50,000	17,092	271,025	10,607	-	-
Total Revenues	\$ 48,932,238	\$ 35,288,452	\$ 12,082,692	\$ 11,408,319	\$ 70,871,045	\$ 26,011,800	\$ 100,000	\$ 34,048
Expenditures:								
Personnel	\$ 32,964,811	\$ 22,203,134	\$ 646,383	\$ 429,890	\$ 28,226,089	\$ 12,930,069	\$ -	\$ 2,805
Commodities	2,181,863	1,407,010	23,548	9,939	2,692,563	913,153	120,000	46,790
Services	12,312,349	6,836,714	11,812,761	8,574,524	28,782,364	12,288,951	8,321,770	2,782,400
Capital outlay	626,730	400,687	-	-	13,601,473	45,785	17,282,780	1,446,803
Transfers	812,607	-	-	-	813,726	-	110,224	69,767
Bond and debt service	1,650,850	430,425	-	-	-	-	-	-
Total Expenditures	\$ 50,549,210	\$ 31,277,969	\$ 12,482,692	\$ 9,014,353	\$ 74,116,214	\$ 26,177,959	\$ 25,834,774	\$ 4,348,565
Net Change in Fund Balance	\$ (1,616,972)	\$ 4,010,483	\$ (400,000)	\$ 2,393,966	\$ (3,245,169)	\$ (166,159)	\$ (25,734,774)	\$ (4,314,517)

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 9 months ending September 30, 2024

	<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>	<u>Total Fiscal</u> <u>Year Budget</u>	<u>Actual Year-to-</u> <u>Date Amounts</u>	<u>Total Fiscal</u> <u>Year Budget</u>	<u>Actual Year-to-</u> <u>Date Amounts</u>	<u>Total Fiscal</u> <u>Year Budget</u>	<u>Actual Year-to-</u> <u>Date Amounts</u>
Revenues:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 13,997,960	\$ 13,285,995	\$ 44,408,246	\$ 41,515,956
Public Safety Sales Tax	-	-	6,783,000	3,293,366	-	(0)	6,817,000	3,307,547
Other Taxes	-	-	-	-	-	-	40,000	21,011
Intergovernmental Revenue	-	-	-	-	6,549,492	6,455,132	95,808,465	44,952,259
Charges for services	-	-	-	-	5,658,522	2,775,421	14,404,870	5,997,392
Fines & Forfeitures	-	-	-	-	59,000	43,188	354,000	288,587
Investment earnings	30,000	566,046	40,000	252,094	538,821	1,215,265	1,154,463	2,985,291
Other revenues	-	-	-	-	607,826	515,375	3,263,552	2,076,457
Total Revenues	\$ 30,000	\$ 566,046	\$ 6,823,000	\$ 3,545,459	\$ 27,411,621	\$ 24,290,376	\$ 166,250,596	\$ 101,144,500
Expenditures:								
Personnel	\$ -	\$ -	\$ 120,006	\$ 30,002	\$ 11,461,691	\$ 6,660,448	\$ 73,418,980	\$ 42,256,347
Commodities	197,623	13,060	38,900	34,741	6,950,629	4,620,047	12,205,125	7,044,741
Services	2,203,664	1,143,396	1,714,888	1,356,318	10,123,061	3,653,771	75,270,857	36,636,074
Capital outlay	25,830,385	14,440,475	-	-	5,023,291	1,659,948	62,364,659	17,993,698
Transfers	(10,137,384)	-	2,025,358	-	836,716	0	(5,538,753)	69,767
Bond and debt service	-	-	3,056,642	608,321	-	-	4,707,492	1,038,746
Total Expenditures	\$ 18,094,288	\$ 15,596,932	\$ 6,955,794	\$ 2,029,381	\$ 34,395,388	\$ 16,594,214	\$ 222,428,360	\$ 105,039,374
Net Change in Fund Balance	\$ (18,064,288)	\$ (15,030,886)	\$ (132,794)	\$ 1,516,078	\$ (6,983,767)	\$ 7,696,162	\$ (56,177,764)	\$ (3,894,873)

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