

Champaign County Quarterly Financial Report

For the 12 months ending December 31, 2024 (as of 02/04/2025)

	<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	\$ 18,910,067	\$ 18,258,505	\$ 11,500,219	\$ 11,490,210	\$ -	\$ -	\$ -	\$ -
Public Safety Sales Tax	34,000	25,482	-	-	-	-	-	-
Other Taxes	40,000	38,202	-	-	-	-	-	-
Intergovernmental Revenue	24,470,225	20,042,779	425,371	389,917	64,389,480	37,306,126	-	-
Charges for services	2,741,848	2,361,130	-	-	6,004,500	2,495,333	-	-
Fines & Forfeitures	295,000	364,940	-	-	-	-	-	-
Investment earnings	132,500	550,828	107,102	201,025	206,040	426,120	100,000	108,419
Other revenues	2,334,701	3,359,271	50,000	20,242	271,025	43,669	-	-
Total Revenues	\$ 48,958,341	\$ 45,001,137	\$ 12,082,692	\$ 12,101,394	\$ 70,871,045	\$ 40,271,248	\$ 100,000	\$ 108,419
Expenditures:								
Personnel	\$ 33,025,817	\$ 31,073,706	\$ 646,383	\$ 595,483	\$ 27,865,718	\$ 18,360,328	\$ -	\$ 5,406
Commodities	2,307,188	2,064,910	26,548	18,887	2,692,515	1,470,493	120,000	93,420
Services	12,171,421	10,691,926	12,061,635	11,331,374	29,195,533	21,779,954	8,319,882	3,824,562
Capital outlay	686,175	643,541	-	-	13,578,073	245,334	17,282,780	1,977,868
Transfers	812,607	-	-	-	784,376	-	112,112	112,112
Bond and debt service	1,650,850	1,650,850	-	-	-	-	-	-
Total Expenditures	\$ 50,654,058	\$ 46,124,933	\$ 12,734,566	\$ 11,945,744	\$ 74,116,214	\$ 41,856,109	\$ 25,834,774	\$ 6,013,367
Net Change in Fund Balance	\$ (1,695,717)	\$ (1,123,796)	\$ (651,874)	\$ 155,650	\$ (3,245,169)	\$ (1,584,860)	\$ (25,734,774)	\$ (5,904,948)

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.
- 4) This report is for the 12 months ending December 31, 2024 as of February 4, 2025 (prior to hard close of the fiscal year).

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For the 12 months ending December 31, 2024 (as of 02/04/2025)

	<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>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	\$ -	\$ -	\$ -	\$ -	\$ 13,997,960	\$ 14,000,643	\$ 44,408,246	\$ 43,749,358
Public Safety Sales Tax	-	-	6,783,000	5,514,540	-	0	6,817,000	5,540,023
Other Taxes	-	-	-	-	-	-	40,000	38,202
Intergovernmental Revenue	-	-	-	-	6,706,914	11,675,429	95,991,990	69,414,252
Charges for services	-	-	-	-	5,658,522	4,527,524	14,404,870	9,383,988
Fines & Forfeitures	-	-	-	-	59,000	51,532	354,000	416,472
Investment earnings	30,000	607,340	40,000	285,703	538,821	1,428,447	1,154,463	3,607,881
Other revenues	-	36,255	-	-	607,826	583,738	3,263,552	4,043,175
Total Revenues	\$ 30,000	\$ 643,595	\$ 6,823,000	\$ 5,800,243	\$ 27,569,043	\$ 32,267,315	\$ 166,434,121	\$ 136,193,351
Expenditures:								
Personnel	\$ -	\$ -	\$ 120,006	\$ 30,002	\$ 11,592,141	\$ 9,157,813	\$ 73,250,064	\$ 59,222,737
Commodities	197,623	33,500	38,562	38,562	6,614,788	4,940,072	11,997,223	8,659,845
Services	2,203,664	1,227,489	1,715,226	1,705,784	10,331,844	4,244,394	75,999,206	54,805,483
Capital outlay	25,830,385	16,337,462	-	-	5,209,772	3,120,842	62,587,184	22,325,046
Transfers	(10,137,384)	(10,000)	2,025,358	-	836,716	771,836	(5,566,215)	873,948
Bond and debt service	-	-	3,056,642	3,054,134	-	-	4,707,492	4,704,984
Total Expenditures	\$ 18,094,288	\$ 17,588,452	\$ 6,955,794	\$ 4,828,481	\$ 34,585,260	\$ 22,234,958	\$ 222,974,954	\$ 150,592,043
Net Change in Fund Balance	\$ (18,064,288)	\$ (16,944,858)	\$ (132,794)	\$ 971,762	\$ (7,016,217)	\$ 10,032,357	\$ (56,540,833)	\$ (14,398,693)

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