

Committee of the Whole

**May 14, 2013
Handouts**

1. Item VII-G-1&2 – FY2013 General Corporate Fund Projection Report and Change Reports
2. Item not on agenda – Purchases Not Following the Purchasing Policy and Emergency Purchases

FY2013 General Corporate Fund Revenue Projection Report

5/10/2013	FY2012 Actual 4/30/2012	FY2012 Actual 12/31/2012	FY2013 BUDGET 12/1/2012	FY2013 YTD 4/30/2013	Projected % to be Received	Projected \$\$ to be Received	\$ Difference to Original Budget
SIGNIFICANT REVENUE							
PROPERTY TAXES (CURRENT)	\$0	\$8,255,678	\$8,686,118	\$0	98%	\$8,522,918	-\$163,200
PROPERTY TAXES (BACK)	\$0	\$12,844	\$5,200	\$0	100%	\$5,200	\$0
MOBILE HOME TAXES	\$0	\$9,116	\$8,500	\$0	100%	\$8,500	\$0
PAYMENT IN LIEU OF TAXES	\$0	\$1,345	\$4,500	\$2,241	100%	\$4,500	\$0
COUNTY HOTEL/MOTEL TAX	\$5,357	\$26,177	\$21,000	\$7,305	150%	\$31,567	\$10,567
COUNTY AUTO RENTAL TAX	\$10,409	\$29,933	\$30,000	\$8,943	112%	\$33,610	\$3,610
PENALTIES ON TAXES	\$17,548	\$694,211	\$677,000	\$13,786	100%	\$678,914	\$1,914
BUSINESS LICENSES & PERMITS	\$1,200	\$37,364	\$40,500	\$942	25%	\$10,306	-\$30,194
NON-BUSINESS LIC. & PERMITS	\$358,545	\$1,410,816	\$1,195,425	\$488,697	126%	\$1,510,789	\$315,364
FEDERAL GRANTS	\$144,572	\$391,947	\$423,762	\$148,691	100%	\$423,762	\$0
STATE GRANTS	\$94,182	\$203,962	\$196,785	\$90,718	100%	\$196,785	\$0
STATE SHARED REVENUE							
CORP. PERS. PROP. REPL. TAX	\$237,176	\$688,933	\$782,641	\$474,075	106%	\$831,052	\$48,411
1% SALES TAX (UNINCORPOR.)	\$370,107	\$1,043,741	\$1,155,478	\$391,733	103%	\$1,187,502	\$32,024
1/4% SALES TAX (ALL COUNTY)	\$1,726,424	\$5,158,766	\$5,389,687	\$1,789,257	100%	\$5,396,614	\$6,927
USE TAX	\$172,438	\$494,737	\$495,626	\$191,477	111%	\$549,361	\$53,735
INHERITANCE TAX	\$142,484	\$328,274	\$0	\$0	0%	\$0	\$0
STATE REIMBURSEMENT	\$315,796	\$674,978	\$1,320,153	\$1,071,601	100%	\$1,320,153	\$0
SALARY REIMBURSEMENT	\$190,651	\$422,714	\$307,471	\$122,198	100%	\$307,471	\$0
STATE REV./SALARY STIPENDS	\$12,128	\$48,500	\$48,500	\$2,708	100%	\$48,500	\$0
INCOME TAX	\$584,818	\$2,948,008	\$2,870,635	\$1,036,044	102%	\$2,937,858	\$67,223
CHARITABLE GAMES/LICENSE	\$0	\$0	\$0	\$11,199	100%	\$11,199	\$11,199
OFF-TRACK BETTING	\$17,566	\$47,200	\$55,000	\$14,458	83%	\$45,678	-\$9,322
POLICE TRAINING REIMBURSEMENT	\$20,365	\$20,365	\$25,472	\$0	100%	\$25,472	\$0
LOCAL GOVERNMENT REVENUE							
LOCAL GOVERNMENT REVENUE	\$230,425	\$569,615	\$535,580	\$216,904	100%	\$537,815	\$2,235
LOCAL GOVERNMENT REIMBURSE.	\$148,046	\$563,306	\$563,182	\$171,125	96%	\$542,557	-\$20,625
GENERAL GOVERNMENT	\$1,365,372	\$4,113,942	\$4,196,398	\$1,369,272	98%	\$4,125,693	-\$70,705
FINES	\$325,493	\$1,014,698	\$1,017,000	\$324,002	99%	\$1,010,049	-\$6,951
FORFEITURES	\$6,613	\$28,878	\$30,000	\$3,142	92%	\$27,453	-\$2,547
INTEREST EARNINGS	\$3,738	\$14,553	\$14,400	\$2,040	55%	\$7,944	-\$6,456
RENTS & ROYALTIES	\$168,172	\$584,808	\$591,514	\$167,009	94%	\$554,921	-\$36,593
GIFTS & DONATIONS	\$10,253	\$12,687	\$7,500	\$9,929	132%	\$9,929	\$2,429
OTHR FIN. SOURCES--FIX. ASSETS	\$12,640	\$27,104	\$4,000	\$18,184	631%	\$25,237	\$21,237
OTHR. MISC. REVENUE	\$31,267	\$91,262	\$79,105	\$100,321	161%	\$127,321	\$48,216
INTERFUND TRANSFERS	\$442,541	\$1,495,136	\$1,329,440	\$346,648	100%	\$1,329,440	\$0
INTERFUND REIMBURSEMENTS	\$4,157	\$402,997	\$413,903	\$2,929	100%	\$413,903	\$0
OTHER FINANCING SOURCES							
TOTALS	\$7,170,481	\$31,868,595	\$32,521,475	\$8,597,577	101%	\$32,799,973	\$278,498

FY2013 General Corporate Fund Expenditure Projection Report

SIGNIFICANT EXPENDITURE	FY2012 YTD 4/30/2012	FY2012 FINAL 12/31/2012	FY2013 BUDGET 12/1/2012	FY2013 YTD 4/30/2013	PROJECTED % TO BE SPENT	PROJECTED \$ TO BE SPENT	\$ DIFFERENCE TO ORIGINAL BUDGET (+/-)
PERSONNEL							
Regular Salaries & Wages	\$4,714,783	\$12,804,410	\$13,167,485	\$4,683,235	97.34%	\$12,817,275	-\$350,210
SLEP Salaries	\$2,578,852	\$6,946,772	\$7,354,343	\$2,734,695	98.44%	\$7,239,533	-\$114,810
SLEP Overtime	\$112,609	\$371,447	\$456,685	\$132,688	79.52%	\$363,147	-\$93,538
Fringe Benefits	\$1,126,609	\$2,625,138	\$2,733,105	\$1,131,374	99.35%	\$2,715,297	-\$17,808
COMMODITIES							
Postage	\$143,221	\$237,503	\$243,825	\$113,151	89.79%	\$218,941	-\$24,884
Purchase Document Stamps	\$240,000	\$870,000	\$748,150	\$280,000	126.75%	\$948,300	\$200,150
Gasoline & Oil	\$74,542	\$236,781	\$251,039	\$80,569	110.46%	\$277,287	\$26,248
All Other Commodities	\$186,071	\$608,126	\$648,351	\$219,745	106.07%	\$687,692	\$39,341
SERVICES							
Gas Service	\$164,343	\$300,072	\$400,000	\$127,940	59.89%	\$239,554	-\$160,446
Electric Service	\$227,935	\$872,397	\$900,000	\$159,221	70.12%	\$631,098	-\$268,902
Medical/Professional Services	\$393,713	\$1,089,242	\$1,074,155	\$468,109	110.99%	\$1,192,152	\$117,997
All Other Services	\$1,355,290	\$3,575,200	\$3,877,378	\$1,263,560	96.44%	\$3,739,517	-\$137,861
CAPITAL							
Vehicles	\$0	\$228,237	\$156,140	\$79,140	100.00%	\$156,140	\$0
All Other Capital	\$0	\$88,686	\$54,941	\$40,009	100.00%	\$54,941	\$0
TRANSFERS							
To Capital Improvement Fund	\$0	\$86,319	\$123,278	\$0	100.00%	\$123,278	\$0
All Other Transfers	\$0	\$167,205	\$509,404	\$333,142	100.00%	\$509,404	\$0
DEBT REPAYMENT							
	\$412,669	\$549,556	\$545,536	\$413,116	100.00%	\$545,536	\$0
TOTAL	\$11,730,638	\$31,657,090	\$33,243,815	\$12,259,695	97.64%	\$32,459,091	-\$784,724

FY2013 General Corporate Fund Projection Summary Report

SUMMARY

FUND BALANCE 11/30/12 (<i>unaudited</i>)	\$4,348,086	
BEGINNING FUND BALANCE % OF BUDGET -	13.08%	
	<i>Budgeted</i>	<i>Projected</i>
ADD FY2013 REVENUE	\$32,521,475	\$32,799,973
LESS FY2013 EXPENDITURE	\$33,243,815	\$32,459,091
Revenue to Expenditure Difference	-\$722,340	\$340,881
FUND BALANCE PROJECTION - 11/30/13	\$3,625,746	\$4,688,967
% OF 2013 Expenditure Budget	10.91%	14.10%



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Champaign
Illinois**

For the Fiscal Year Beginning

December 1, 2012

Christopher P. Morill

President

Jeffrey R. Emswiler

Executive Director

PURCHASES NOT FOLLOWING THE PURCHASING POLICY, AND EMERGENCY PURCHASES

DEPARTMENT	PPROPRIATION #	VR#PO#	VR/PO DATE	DESCRIPTION	VENDOR	AMOUNT
CREDIT CARD BILL PAID WITHOUT RECEIPTS						
** Circuit Clerk	080-030-522.06	VR#030-052	04/23/13	UPS store 4/8	Visa Cardmember Services	\$ 19.93
CREDIT CARD PURCHASES WITH TAX						
** Probation Services Fund	618-052-522.93	VR#618-134	04/15/13	Tax on Menards 3/14	Visa Cardmember Services	\$ 6.11
FY2012 EXPENDITURES PAID IN FY2013						
** Regional Planning	075-740-533.92	VR#029-887	04/01/13	Reimburse CRIS July-Nov'12	CRIS Rural Mass Transit District	\$ 126,057.49
** Nursing Home	081-410-534.61	VR#044-454	01/03/13	HFS Assessment Aug 2012	IL Dept of Healthcare & Family Sr	\$ 36,426.00
** Nursing Home	081-410-534.37	VR#044-463	01/07/13	Finance charges 6/28-11/29	Alpha-Care Health Professionals	\$ 154.33
** Nursing Home	081-410-534.37	VR#044-1280	04/17/13	Finance charges 6/28-10/25	Alpha-Care Health Professionals	\$ 235.84
** Nursing Home	081-430-534.83	VR#044-1285	04/17/13	Medical service 9/24	Christie Clinic	\$ 28.99
** Nursing Home	081-410-533.93	VR#044-1378	04/25/13	Member dues 10/1/11	M.E.S. of Illinois Inc	\$ 175.00
** Nursing Home	081-410-533.93	VR#044-1379	04/25/13	Member dues 10/1/12	M.E.S. of Illinois Inc	\$ 175.00
** County Bridge	084-060-544.10	VR#084-013	05/09/13	Lincoln Avenue 2/21/12-4/26/13	IL State Treasurer-IDOT	\$ 34,930.79
** County Motor Fuel Tax	085-060-various	VR#085-035	05/06/13	Windsor Road 7/2011-9/2012	City of Urbana	\$ 712,859.56
** Township Bridge	087-060-544.10	VR#087-001	05/06/13	Lincoln Avenue 2/21/12-4/26/13	IL State Treasurer-IDOT	\$ 34,701.16
** Animal Control	091-247-534.15	VR#091-108	04/24/13	FY12 Metcad Services	CCT-Gen. Corp Fund	\$ 6,843.44
** Early Childhood Fund	104-647-533.95	VR#104-795	04/24/13	Summer 12 tuition	National Louis University	\$ 1,835.00
** Workforce Development	110-764-various	VR#110-962	04/02/13	November utilities	Parkland college	\$ 17.96
** Workforce Development	110-764-533.87	VR#110-1049	04/10/13	11/25-30 indirect	CCT-Reg Planning Commission	\$ 127.95
** Workforce Development	110-764-535.03	VR#110-1073	04/11/13	Nov grant payment	Univ of IL - Principal Scholars	\$ 857.73
** Workforce Development	110-764-535.07	VR#110-1186	04/24/13	Reimburse test fees Oct'12	Sarah Elliott	\$ 342.50

*****According to Illinois Attorney General and Champaign County State's Attorney,
the Purchasing Policy does not apply to the office of elected officials.*****

** Paid- For Information Only