

Committee of the Whole

September 11, 2018

Agenda Items- Distributed

IX. Finance

C. County Administrator

- 3. FY2018 General Corporate Fund Budget Projection & Budget Change Reports**

- 7. General Corporate Fund Consolidated Budget – Additional Information**

Champaign County
General Corporate Fund FY2018 Revenue Report

FY2018 - August	FY2017 Actual	FY2018 Budget	FY2018 Projected	Budget Variance	
Local Taxes					
Property Taxes	\$10,753,048	\$11,972,241	\$11,426,972	-\$545,269	-4.6% 1
Back Taxes	\$6,683	\$5,500	\$6,000	\$500	9.1%
Mobile Home Tax	\$9,242	\$8,700	\$9,000	\$300	3.4%
Payment in Lieu of Tax	\$7,835	\$6,500	\$7,835	\$1,335	20.5%
Hotel Motel Tax	\$21,090	\$21,500	\$22,104	\$604	2.8%
Auto Rental Tax	\$31,570	\$32,000	\$35,259	\$3,259	10.2%
Penalties on Taxes	\$608,334	\$639,000	\$608,334	-\$30,666	-4.8%
Licenses & Permits					
Business Licenses & Permits	\$26,705	\$29,500	\$26,508	-\$2,992	-10.1%
Non-Business Licenses & Permits	\$1,546,971	\$1,526,262	\$1,720,860	\$194,598	12.7% 2
Grants					
Federal Grants	\$358,397	\$367,370	\$357,370	-\$10,000	-2.7%
State Grants	\$181,284	\$184,595	\$164,595	-\$20,000	-10.8%
State Shared Revenue					
Corporate Personal Property Repl. Tax	\$858,166	\$678,424	\$717,395	\$38,971	5.7% 3
1% Sales Tax	\$1,350,384	\$1,333,337	\$1,410,462	\$77,125	5.8% 4
1/4% Sales Tax	\$5,563,617	\$5,638,133	\$5,757,567	\$119,434	2.1% 4
Use Tax	\$833,298	\$816,052	\$876,435	\$60,383	7.4% 4
State Reimbursement	\$1,944,463	\$1,901,923	\$1,901,923	\$0	0.0%
State Salary Reimbursement	\$309,193	\$309,301	\$309,301	\$0	0.0%
State Revenue Salary Stipends	\$48,500	\$48,500	\$45,500	-\$3,000	-6.2%
Income Tax	\$3,207,705	\$3,207,336	\$3,001,181	-\$206,155	-6.4% 5
Charitable Games License/Tax	\$68,235	\$60,000	\$66,632	\$6,632	11.1%
Local Gov. Revenue & Reimbursement					
Local Government Revenue	\$726,730	\$663,922	\$760,947	\$97,025	14.6% 6
Local Government Reimbursement	\$651,458	\$631,476	\$736,550	\$105,074	16.6%
Fees, Fines & Forfeitures					
General Government - Fees	\$3,757,973	\$3,936,729	\$3,851,649	-\$85,080	-2.2% 7
Fines (Bond Forfeitures, DUI Fines, Traffic)	\$610,337	\$648,000	\$635,332	-\$12,668	-2.0% 7
Forfeitures	\$30,846	\$21,000	\$19,848	-\$1,152	-5.5%
Miscellaneous Revenue					
Interest Earnings	\$45,011	\$11,650	\$66,945	\$55,295	474.6%
Rents & Royalties	\$1,008,717	\$1,115,086	\$1,085,599	-\$29,487	-2.6%
Gifts & Donations	\$18,832	\$11,000	\$11,000	\$0	0.0%
Sale of Fixed Assets	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$158,620	\$117,895	\$117,895	\$0	0.0%
Interfund/Interdepartment					
Interfund Transfers	\$672,193	\$1,243,819	\$1,228,819	-\$15,000	-1.2%
Interfund Reimbursements	\$67,504	\$73,132	\$67,504	-\$5,628	-7.7%
Interdepartment Revenue	\$774	\$0	\$0	\$0	0.0%
TOTAL	\$35,483,717	\$37,259,883	\$37,053,322	-\$206,561	-0.6%

1 - County will not receive additional budgeted property tax revenue associated with the hospital property tax exemption case.

2 - Real Estate market transactions have resulted in increased Revenue Stamp revenue. There will be a corresponding increase in Purchase Document Stamps expenditure.

3 - Per IL Dept. of Revenue Federal Tax Law changes caused FY2018 PPRT revenues to be higher than anticipated.

4 - Sales tax revenues reflect strong growth. The U of I Flash Index reached its highest level in August, since May 2016.

5 - The Governor's proposed extension of the 10% Income Tax cut was reduced to 5% for State FY2019. The cost of the 10% cut was \$321,817. The cost of the 5% cut is estimated to be an additional \$165,000.

6 - In Sept. the City of Champaign notified the County of an unplanned TIF Surplus distribution for the expired Downtown TIF.

7 - Fees and Fines revenues continue to reflect improvement over prior fiscal year-to-date revenues.

Champaign County
General Corporate Fund FY2018 Expenditure Report

FY2018 - August	FY2017 Actual	FY2018 Budget	FY2018 Projected	Budget Variance	
Personnel					
Regular Salaries & Wages	\$15,165,186	\$ 15,759,165	\$15,736,702	-\$22,463	-0.1%
SLEP Salaries	\$6,378,468	\$ 6,532,156	\$6,338,311	-\$193,845	-3.0%
SLEP Overtime	\$382,994	\$ 371,779	\$372,994	\$1,215	0.3%
Fringe Benefits	\$3,065,632	\$ 3,305,280	\$3,011,760	-\$293,520	-8.9%
Total Personnel	\$24,992,280	\$ 25,968,380	\$25,459,766	-\$508,614	-3.1%
Commodities					
Postage	\$207,889	\$ 237,857	\$207,889	-\$29,968	-12.6%
Purchase Document Stamps	\$874,963	\$ 933,333	\$1,067,200	\$133,867	14.3% 1
Gasoline & Oil	\$157,924	\$ 188,885	\$181,738	-\$7,147	-3.8%
All Other Commodities	\$769,411	\$ 714,103	\$696,549	-\$17,554	-2.5%
Total Commodities	\$2,010,186	\$ 2,074,178	\$2,153,376	\$79,198	5.8%
Services					
Gas Service	\$272,566	\$ 350,000	\$302,619	-\$47,381	-13.5%
Electric Service	\$825,701	\$ 780,000	\$733,753	-\$46,247	-5.9%
Medical Services	\$812,872	\$ 969,615	\$989,849	\$20,234	2.1%
All Other Services	\$4,807,984	\$ 5,181,449	\$4,896,469	-\$284,980	-5.5%
Total Services	\$6,719,123	\$ 7,281,064	\$6,922,690	-\$358,374	-4.9%
Capital					
Vehicles	\$214,630	\$ 145,000	\$173,970	\$28,970	20.0%
All Other Capital	\$111,331	\$0	\$0	\$0	
Transfers					
To Capital Improvement Fund	\$742,180	\$ 775,985	\$775,985	\$0	0.0%
To Nursing Home Fund	\$0	\$ -	\$191,672	\$191,672	
To All Other Funds	\$137,660	\$ 58,000	\$58,000	\$0	0.0%
Interdepartment	\$774	\$ -	\$0	\$0	
Debt Repayment					
	\$474,576	\$ 473,188	\$473,188	\$0	0.0%
TOTAL	\$35,402,741	\$36,775,795	\$36,208,647	-\$567,148	-1.5%

1 - Increased expenditure for Document Stamp Purchases corresponds to increased revenue for Revenue Stamps.

**Champaign County
General Corporate Fund FY2017 Summary**

*FY2018 Budgeted Revenue includes an additional \$474,119 associated with preparing the property tax levy to capture new growth associated with a potential ruling in the hospital property tax exemption case. The County will receive this additional revenue.

FUND BALANCE 12/31/17 (unaudited)	\$4,558,983	
Beginning Fund Balance % OF BUDGET	12.4%	
	<i>Budgeted</i>	<i>Projected</i>
FY2018 REVENUE	\$37,259,883 *	\$37,053,322
FY2018 EXPENDITURE	<u>\$36,775,795</u>	<u>\$36,208,647</u>
Revenue to Expenditure Difference	\$484,088	\$844,674
FUND BALANCE PROJECTION - 12/31/18	\$5,043,071 *	\$5,403,658
% OF 2018 Expenditure Budget	13.7%	14.9%

Outstanding Nursing Home Loans Due in FY2018	\$	726,802
FY2018 Expenditure with Loan Forgiveness	\$	36,935,449
Fund Balance without Loan Repayment	\$	4,676,856
Ending Fund Balance as a % of FY2018 Budget with Loan Forgiveness		12.7%

**GENERAL CORPORATE FUND
FY2018 BUDGET CHANGE REPORT**

FY2018 Original General Corporate Fund Budget	FY18 Budget Expend. \$ 36,775,795	FY18 Budget Revenue \$ 37,259,883	Difference \$ 484,088
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BUDGET CHANGES

Department & Description	Expenditure Changes	Revenue Changes	Difference
ADA Compliance Re-encumber ADA funds	\$ 7,700	\$ -	\$ (7,700)
Sheriff Received for totaled squad car	\$ 15,220	\$ 15,220	\$ -
Planning and Zoning Nursing Home Subdivision Application Fee	\$ 890	\$ -	\$ (890)
General County Appropriate funds to pay Nursing Home Invoices	\$ 94,038	\$ -	\$ (94,038)
Planning and Zoning Re-encumber Demolition Funds for 504 S. Dodson Dr.	\$ 8,100	\$ -	\$ (8,100)
General County Remove Add. P.Tax Revenue	\$ -	\$ (474,119)	\$ (474,119)
IT Antivirus Software	\$ 19,893	\$ -	\$ (19,893)
Sheriff Received for totaled squad car	\$ 11,025	\$ 11,025	\$ -
EMA Donation for Radio/Comm. Equipment	\$ 1,400	\$ 1,400	\$ -
State's Attorney Carle Property Tax Case Costs	\$ 65,000	\$ -	\$ (65,000)
Super. of Assessments Assessor Publications	\$ 5,650	\$ -	\$ (5,650)
			\$ -
TOTAL CHANGES	\$ 228,916	\$ (446,474)	\$ (675,390)

General Corporate Fund Budget as of 12/31/18	Current Budgeted Exp	Current Budgeted Rev	Difference
\$ 37,004,711	\$ 37,004,711	\$ 36,813,409	\$ (191,302)
% of Increase/Decrease	0.6%	-1.2%	
Changes Attributable to One-Time Factors	\$ 209,023	\$ (446,474)	\$ (655,497)
Changes Attributable to Recurring Costs	\$ 19,893	\$ -	\$ (19,893)

FY2019 Budget



- Funds FY2019 Facility Projects in the County's 10-Year Capital Plan (\$1.12 M)
- Funds new and upgraded software and technology
 - Real Estate Tax Cycle software
 - Sheriff's Civil Process/Business Office software
 - Jail Management software
 - 24/7 Information Security Operations Center
 - Unified messaging solution replacing the obsolete voicemail and phone answering system
 - Expanded utilization of cloud services for backup storage and recovery
- Provides reserve funding for future items scheduled for replacement in the Capital Asset Replacement Fund
- Allocates \$50,000 for recommendations outlined by the Racial Justice Task Force in its final report

FY2019 General Fund



Revenue	\$39,510,715
Expenditure	<u>\$38,629,730</u>
Difference	\$ 880,985
Hospital Property tax	\$ (488,364)
One-time Revenues	<u>\$ (375,252)</u>
Budget Surplus	\$ 17,369

FY2019 Public Safety Sales Tax Fund



Revenue	\$4,942,750
Expenditure	<u>\$4,900,115</u>
Budget Surplus	\$ 42,635