

Monthly Financial Report

March 2015



State Shared Revenue Information Through: March 11, 2015

Financial Data Through: January 31, 2015

* The County is currently closing its books for FY 2014
This data reflects the figures in the system as of March 11, 2015

FY 2014 Year-to-Date General Fund Overview

General Fund Revenues, Expenditures and Change in Fund Balance Through December 31, 2014 (As of March 11, 2015)

Revenues

	2013 Actual	2014 Actual	2014 vs. 2013 Actual	Adopted 14 Budget	Revised 14 Budget	% Collected (Adopted)	% Collected (Revised)
Property Taxes	\$ 5,169,685	\$ 5,622,443	\$ 452,758	\$ 5,623,750	\$ 5,623,750	100%	100%
Other Taxes	\$ 639,707	\$ 748,141	\$ 108,434	\$ 700,000	\$ 700,000	107%	107%
Licenses / Permit Fees	\$ 1,409,274	\$ 522,275	\$ (886,999)	\$ 1,447,205	\$ 507,205	36%	103%
Intergovernmental Revenues	\$ 21,520,094	\$ 22,369,658	\$ 849,564	\$ 22,108,535	\$ 23,002,000	101%	97%
Charges for Services	\$ 11,554,668	\$ 10,414,770	\$ (1,139,898)	\$ 12,124,005	\$ 12,080,085	86%	86%
Fines	\$ 639,644	\$ 777,458	\$ 137,814	\$ 611,800	\$ 511,800	127%	152%
Interest Income	\$ 49,317	\$ 26,335	\$ (22,982)	\$ 41,060	\$ 41,060	64%	64%
Misc. Revenue	\$ 1,878,903	\$ 1,767,441	\$ (111,462)	\$ 1,694,400	\$ 1,784,100	104%	99%
Other Financing Sources	\$ 52,517	\$ 101,930	\$ 49,413	\$ 28,120	\$ 28,120	362%	362%
Fund Transfers In	\$ 145,559	\$ 100,690	\$ (44,869)	\$ 109,950	\$ 109,950	92%	92%
Total Revenues	\$ 43,059,368	\$ 42,451,140	\$ (608,228)	\$ 44,488,825	\$ 44,388,070	95%	96%

Expenditures

	2013 Actual	2014 Actual	2014 vs. 2013 Actual	Adopted 14 Budget	Revised 14 Budget	% Collected (Adopted)	% Collected (Revised)
Personal Services	\$ 28,418,679	\$ 28,012,144	\$ (406,535)	\$ 29,707,375	\$ 28,089,280	94%	100%
Commodities	\$ 1,826,310	\$ 1,901,358	\$ 75,048	\$ 1,869,685	\$ 2,388,299	102%	80%
Contractual	\$ 11,765,232	\$ 12,356,478	\$ 591,246	\$ 11,301,620	\$ 13,926,603	109%	89%
Fund Transfers Out	\$ 1,402,440	\$ 1,817,520	\$ 415,080	\$ 1,610,145	\$ 1,817,520	113%	100%
Capital	\$ 36,000	\$ 28,462	\$ (7,538)	\$ -	\$ 25,287	-	-
Total Expenditures	\$ 43,448,661	\$ 44,115,962	\$ 667,301	\$ 44,488,825	\$ 46,246,989	99%	95%

Surplus (Deficit) to / from Fund Balance

	2013 Actual	2014 Actual	2014 vs. 2013 Actual	Adopted 14 Budget	Revised 14 Budget	YTD Actual vs. 2014 Adopted Budget	YTD Actual vs. 2014 Revised Budget
Total Surplus (Deficit)	\$ (389,293)	\$ (1,664,822)	\$ (1,275,529)	\$ -	\$ (1,858,919)	\$ (1,664,822)	\$ 583,390

* - Estimated \$85,000 of sales taxes outstanding

*** - Adds \$400,000 transfer from the Solid Waste Fund

Estimated Gap

\$ (1,179,822)

Beginning Fund Balance	\$ 11,804,452
Estimated Gap	\$ (1,179,822)
PCAPS Fund Balance	\$ 247,601
Ending Fund Balance	\$ 10,872,231
Fund Balance Policy	\$ 10,677,318
(24% of Adopted Budget)	
Above (Below) Policy	\$ 194,913

FY 2014 Year-to-Date All Funds Overview

All Fund Revenues, Expenditures and Change in Fund Balance Through December 31, 2014 (As of March 11, 2015)

Revenues							
	2013 Actual	2014 Actual	2014 vs. 2013 Actual	Adopted 14 Budget	Revised 14 Budget	% Collected (Adopted)	% Collected (Revised)
Property Taxes	\$ 25,993,988	\$ 25,668,703	\$ (325,285)	\$ 25,812,240	\$ 25,812,240	99%	99%
Other Taxes	\$ 639,707	\$ 748,141	\$ 108,434	\$ 700,000	\$ 700,000	107%	107%
Licenses / Permit Fees	\$ 1,882,196	\$ 1,895,326	\$ 13,130	\$ 1,947,405	\$ 1,947,405	97%	97%
Intergovernmental Revenues	\$ 38,240,808	\$ 39,622,042	\$ 1,381,234	\$ 38,465,975	\$ 40,376,382	103%	98%
Charges for Services	\$ 40,817,994	\$ 42,734,511	\$ 1,916,517	\$ 43,770,815	\$ 44,361,320	98%	96%
Fines	\$ 639,644	\$ 878,778	\$ 239,134	\$ 611,800	\$ 611,800	144%	144%
Interest Income	\$ 135,851	\$ 425,968	\$ 290,117	\$ 256,325	\$ 256,325	166%	166%
Misc. Revenue	\$ 4,802,267	\$ 3,882,521	\$ (919,746)	\$ 3,092,645	\$ 3,248,345	126%	120%
Other Financing Sources	\$ 545,912	\$ 4,452,576	\$ 3,906,664	\$ 557,985	\$ 4,417,900	798%	101%
Fund Transfers In	\$ 22,813,519	\$ 6,001,158	\$ (16,812,361)	\$ 8,085,155	\$ 8,418,070	74%	71%
Total Revenues	\$ 136,511,886	\$ 126,309,724	\$ (10,202,162)	\$ 123,300,345	\$ 130,149,787	102%	97%

Expenditures							
	2013 Actual	2014 Actual	2014 vs. 2013 Actual	Adopted 14 Budget	Revised 14 Budget	% Collected (Adopted)	% Collected (Revised)
Personnel	\$ 63,873,290	\$ 68,093,865	\$ 4,220,575	\$ 68,771,125	\$ 70,225,815	99%	97%
Commodities	\$ 9,621,593	\$ 10,222,874	\$ 601,281	\$ 9,975,510	\$ 10,951,156	102%	93%
Contractual	\$ 28,203,018	\$ 28,255,772	\$ 52,754	\$ 28,641,287	\$ 33,627,056	99%	84%
Capital	\$ 13,934,231	\$ 3,818,879	\$ (10,115,352)	\$ 4,955,000	\$ 9,528,106	77%	40%
Depreciation	\$ 843,055	\$ 1,447,432	\$ 604,377	\$ -	\$ -	-	-
Debt Service	\$ 6,790,408	\$ 7,622,465	\$ 832,057	\$ 7,597,315	\$ 7,653,935	100%	100%
Other Financing Uses	\$ 21,605	\$ 3,801,175	\$ 3,779,570	\$ -	\$ 3,801,180	-	-
Fund Transfers Out	\$ 22,813,519	\$ 6,001,158	\$ (16,812,361)	\$ 8,085,155	\$ 8,418,070	74%	71%
Total Expenditures	\$ 146,100,719	\$ 129,263,620	\$ (16,837,099)	\$ 128,025,392	\$ 144,205,318	101%	90%

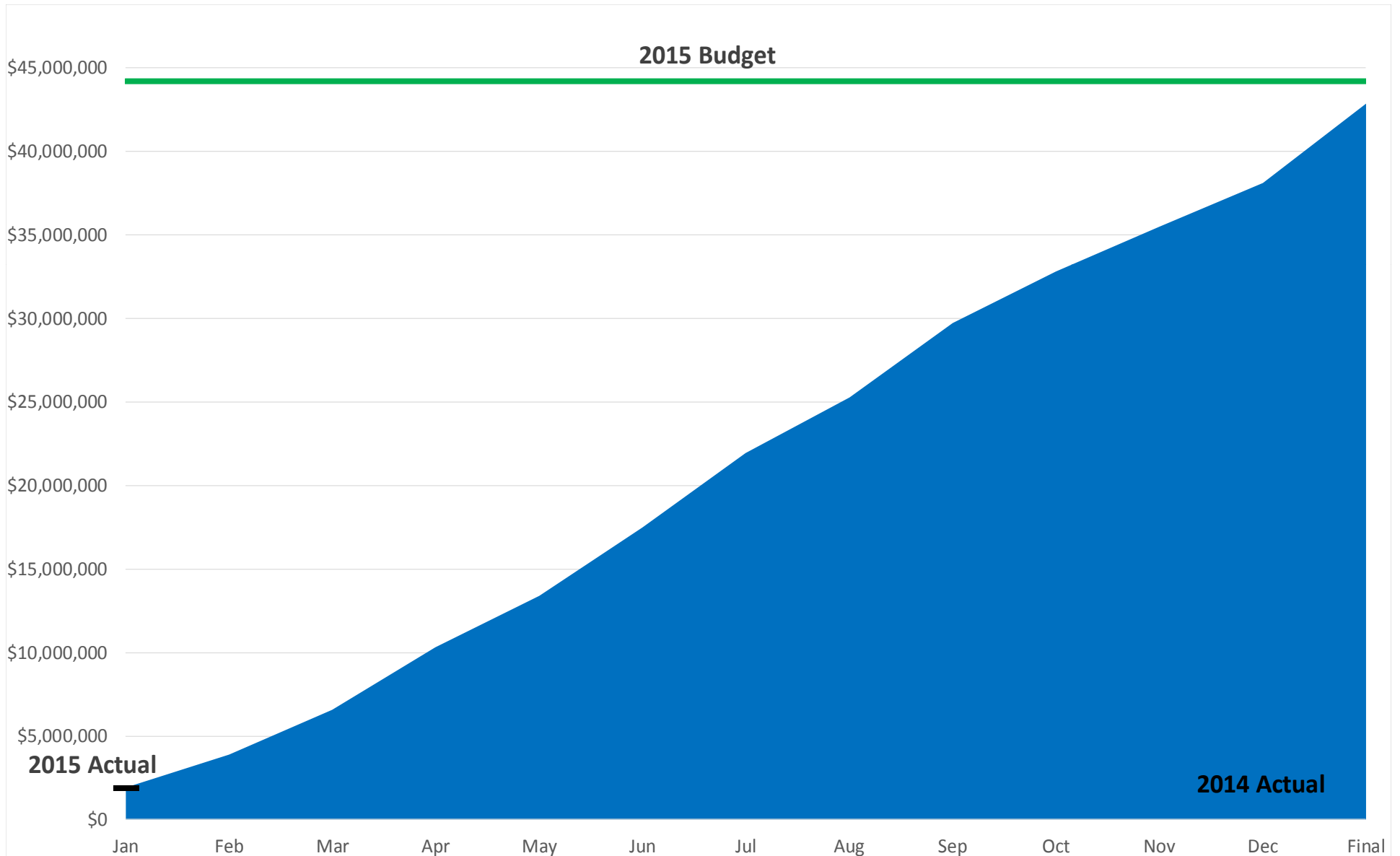
Surplus (Deficit) to / from Fund Balance							
	2013 Actual	2014 Actual	2014 vs. 2013 Actual	Adopted 14 Budget	Revised 14 Budget	YTD Actual vs. 2014 Adopted Budget	YTD Actual vs. 2014 Revised Budget
Total Surplus (Deficit)	\$ (9,588,833)	\$ (2,953,896)	\$ 6,634,937	\$ (4,725,047)	\$ (14,055,531)	\$ 1,771,151	\$ 11,101,635

FY 2015 Year-to-Date General Fund Overview

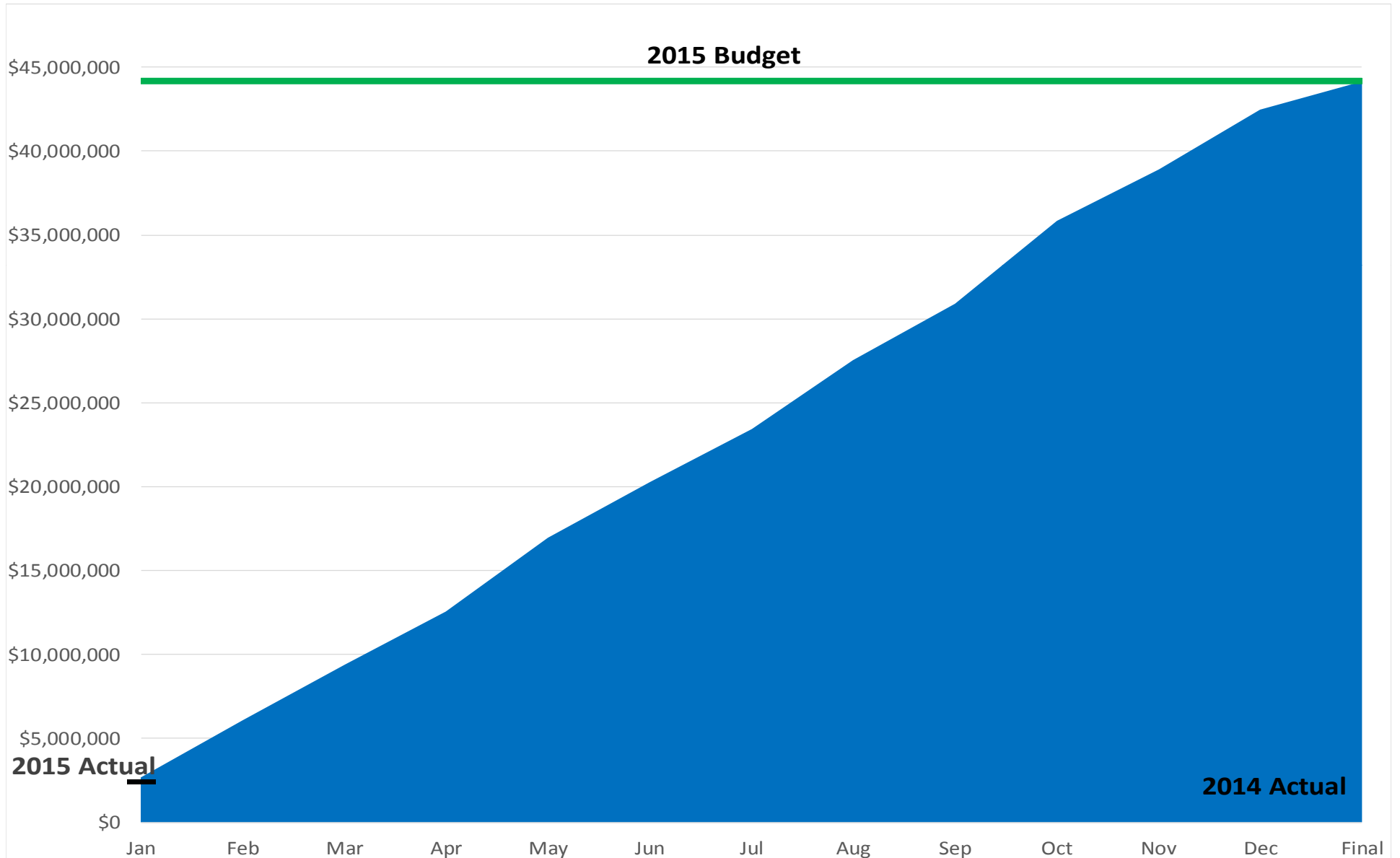
January 2015

	Actual		Budget		
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised	
Property Taxes	-	-	6,188,425	6,188,425	
Other Taxes	296	142	725,000	725,000	
Licenses / Permit Fees	23,420	14,367	480,300	480,300	
Intergovernmental Revenues	988,928	922,442	22,584,030	22,584,030	→ • CPPRT
Charges for Services	727,279	734,345	11,308,035	11,308,035	→ • State Grants
Fines	56,924	51,822	748,100	748,100	
Interest Income	1,031	3,318	23,260	23,260	
Misc. Revenue	113,862	125,950	1,513,275	1,513,275	
Other Financing Sources	-	-	30,700	30,700	
Fund Transfers In	-	3,596	584,050	584,050	
Total Revenues	1,911,741	1,855,981	44,185,175	44,185,175	
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised	
Personal Services	\$ 1,537,621	\$ 1,366,993	\$ 27,960,340	\$ 27,960,340	→ • VRI
Commodities	53,867	120,223	1,761,410	1,761,410	→ • Revenue Stamps
Contractual	810,112	812,841	12,473,265	12,473,265	
Capital	-	-	365,300	365,300	
Fund Transfers Out	261,491	135,405	1,624,860	1,624,860	
Total Expenditures	\$ 2,663,092	\$ 2,435,462	\$ 44,185,175	\$ 44,185,175	
Total Surplus (Deficit)	\$ (751,351)	\$ (579,481)	\$ -	\$ -	

2015 General Fund Revenues



2015 General Fund Expenditures



FY 2015 Year-to-Date All Funds Overview

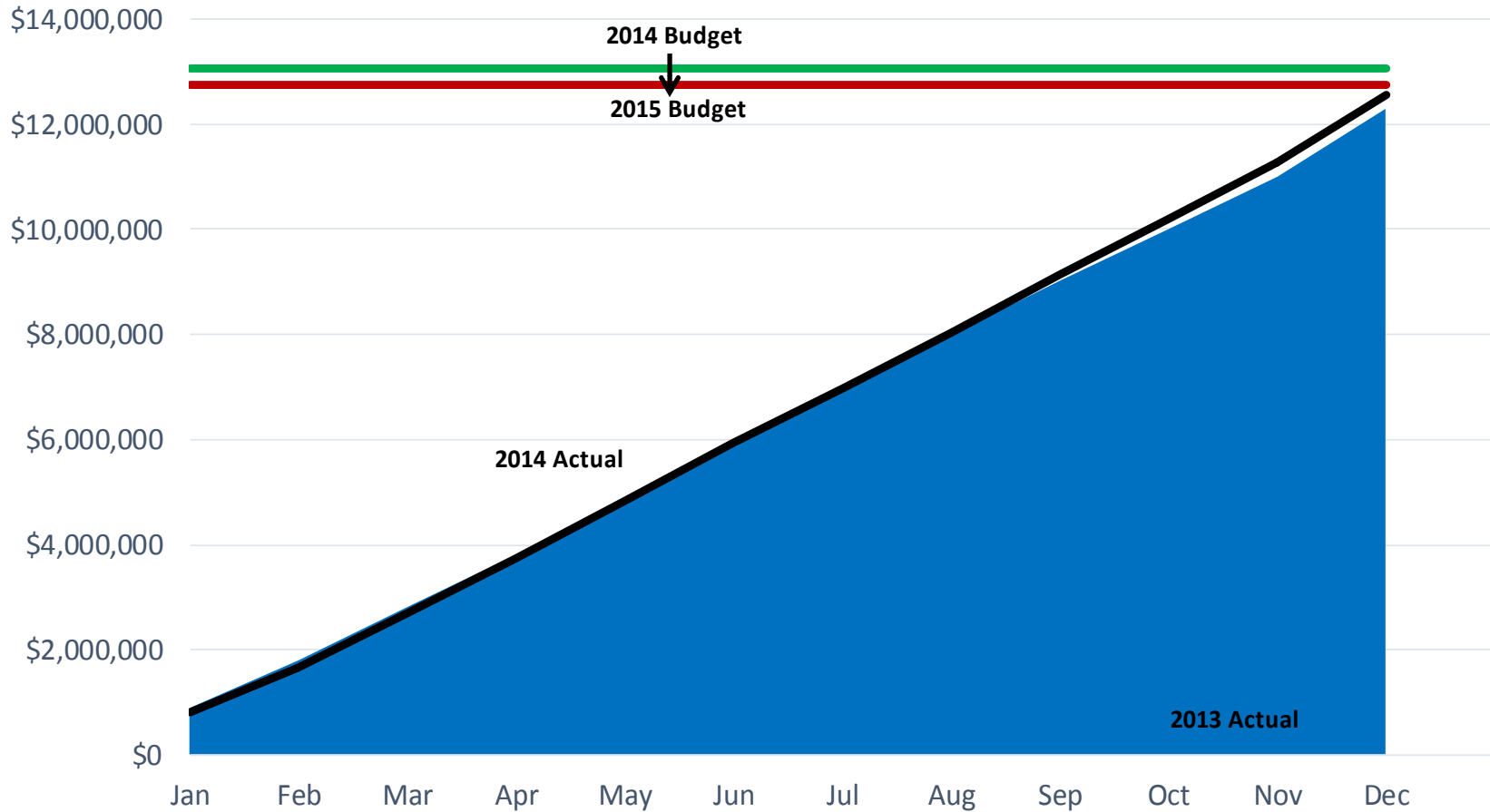
January 2015

	Actual		Budget		
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised	
Property Taxes	160,326	163,472	26,319,255	26,319,255	
Other Taxes	296	142	725,000	725,000	
Licenses / Permit Fees	439,142	423,017	1,900,300	1,900,300	
Intergovernmental Revenues	1,723,085	1,446,313	37,761,405	37,761,405	→ •CPPRT
Charges for Services	2,941,942	3,109,151	45,589,885	45,589,885	•Federal Grants
Fines	64,600	58,925	848,100	848,100	•State Grants
Interest Income	28,731	43,419	322,550	322,550	•State
Misc. Revenue	150,955	243,960	3,760,240	3,760,240	Reimbursements
Other Financing Sources	-	-	517,575	517,575	
Fund Transfers In	261,491	139,001	6,285,610	6,285,610	
Total Revenues	5,770,568	5,627,400	124,029,920	124,029,920	
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised	
Personal Services	\$ 4,578,956	\$ 4,744,574	\$ 68,868,010	\$ 68,868,010	
Commodities	337,914	650,075	9,824,990	9,824,990	→ •Road Salt
Contractual	2,783,690	2,956,431	33,242,640	33,242,640	→ •Software
Capital	142,383	44,645	3,672,170	3,672,170	Maintenance
Depreciation	119,748	112,600	-	-	
Debt Service	167,257	165,946	7,567,655	7,567,655	
Fund Transfers Out	261,491	139,000	6,285,610	6,285,610	
Total Expenditures	\$ 8,391,439	\$ 8,813,271	\$ 129,461,075	\$ 129,461,075	
Total Surplus (Deficit)	\$ (2,620,871)	\$ (3,185,871)	\$ (5,431,155)	\$ (5,431,155)	

Combined General Fund Sales Taxes

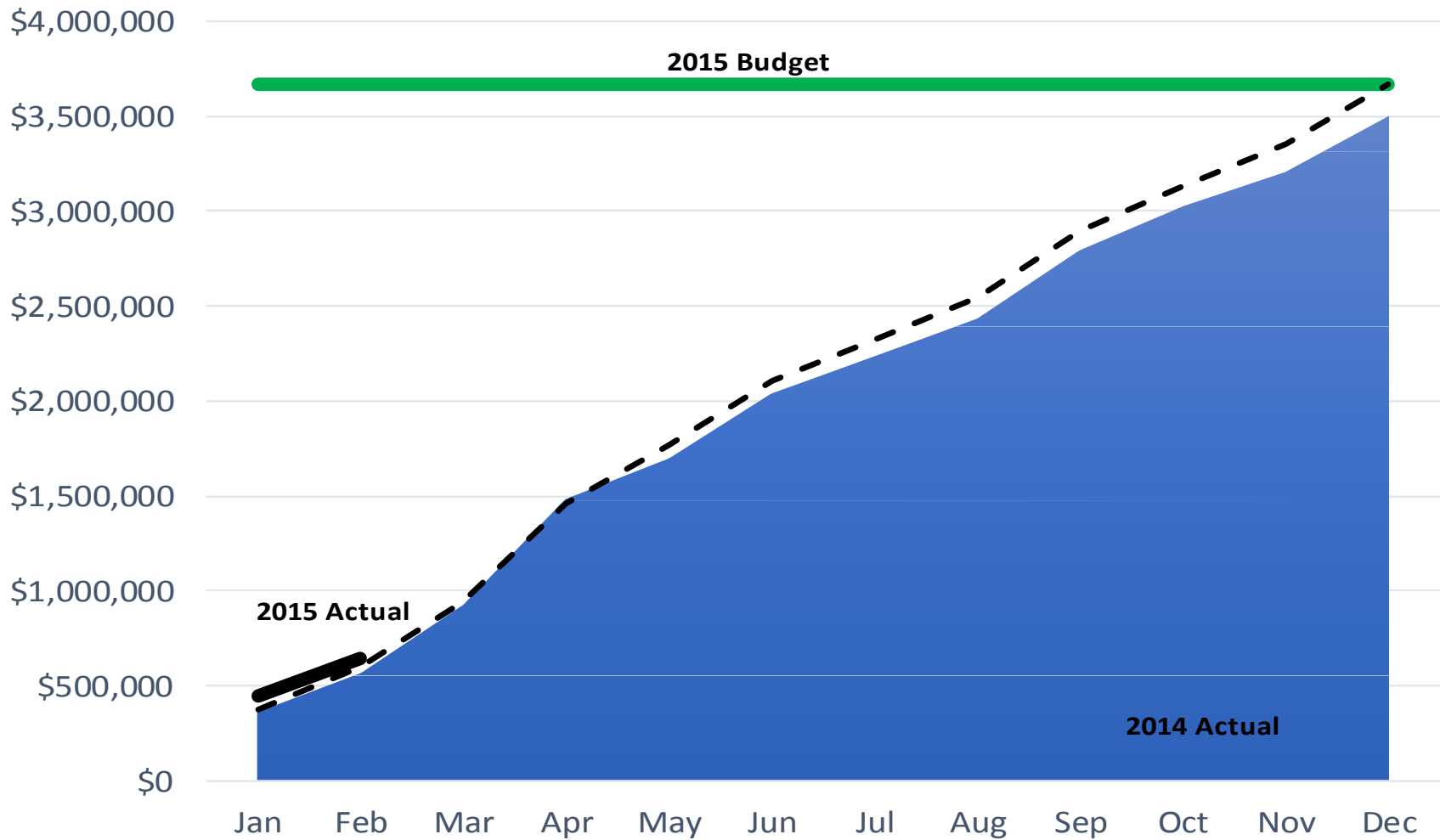
(Supplementary, Public Safety, Unincorporated and Local Use)

2014 Revenues	
Budget	\$13,041,950
Year to Date	\$ 12,481,741
Above (Below) Budget	(\$560,209)
Estimated Remaining	\$ 85,000
Above (Below) Budget	(\$475,209)



Income Tax

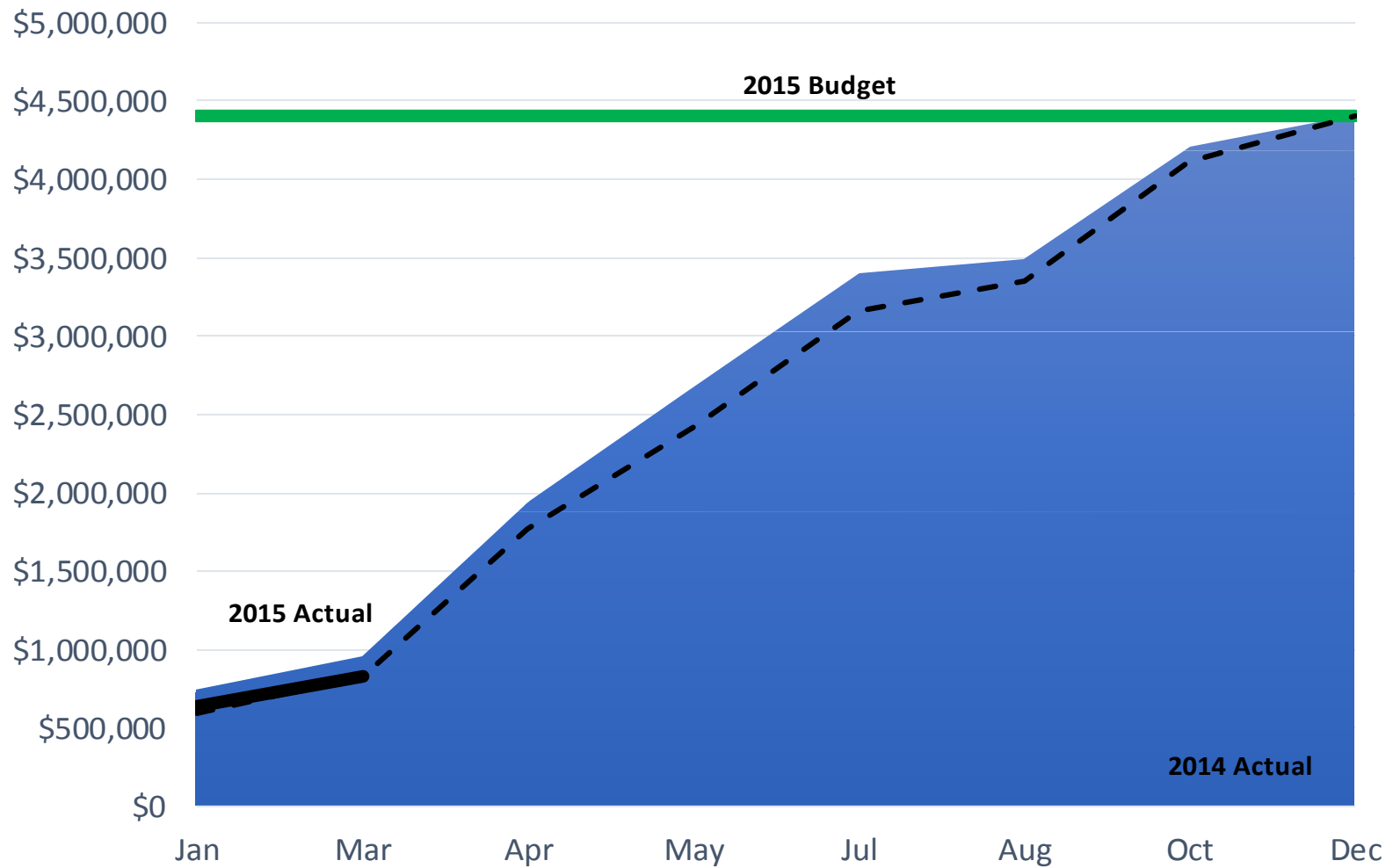
2014 Revenues		2015 Revenues	
Budget	\$3,690,000	Historical YTD Budget	\$603,471
Year to Date	\$ 3,504,924	Year to Date	\$ 646,050
Above (Below) Budget	(\$185,076)	Above (Below) Budget	\$42,579



Corporate Personal Property Replacement Tax

2015 Revenues

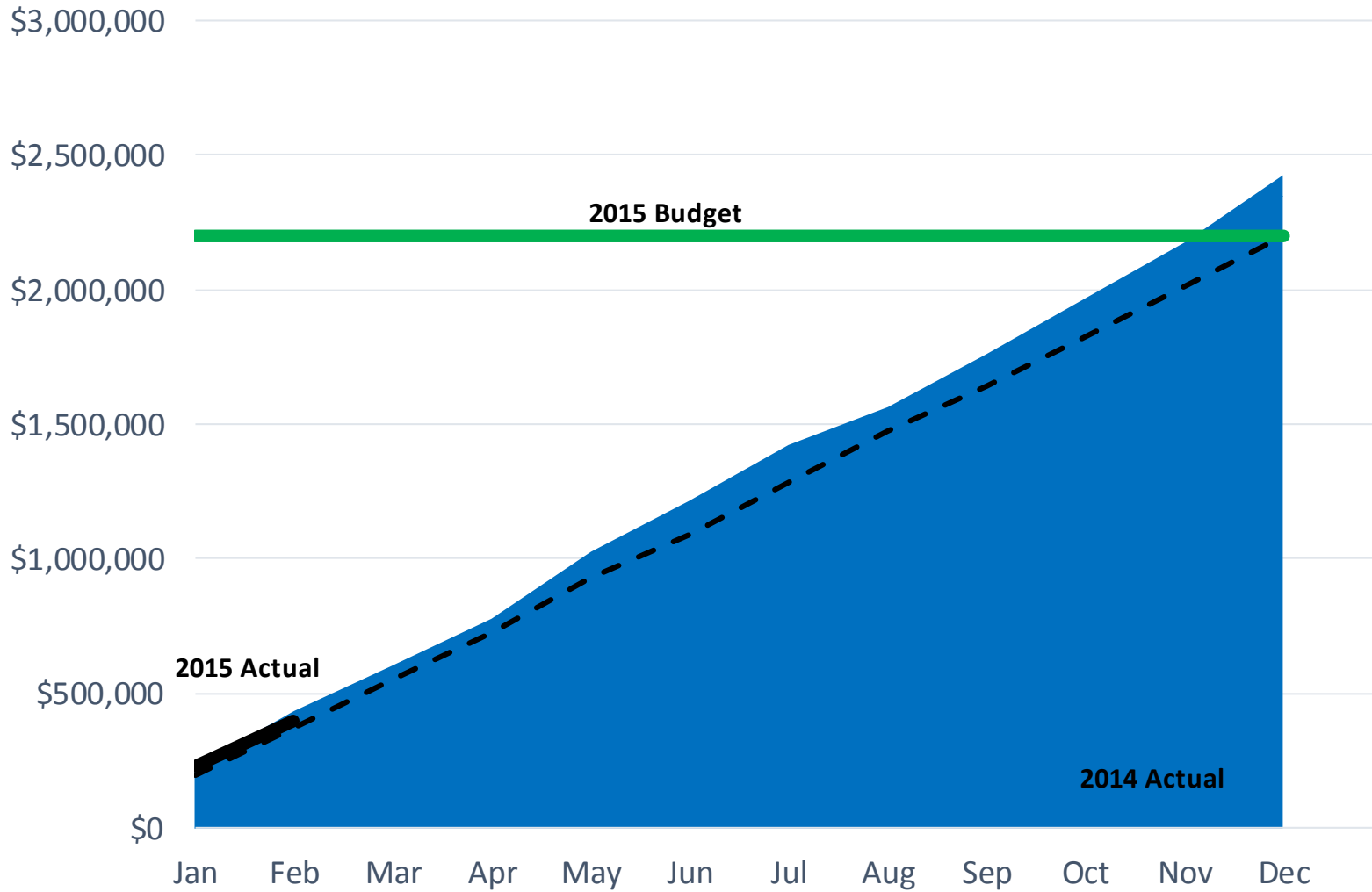
Historical YTD Budget	\$834,076
Year to Date	\$ 827,833
Above (Below) Budget	(\$6,243)



County Motor Fuel Tax

2015 Revenues

Historical YTD Budget		\$372,290
Year to Date	\$	400,645
Above (Below) Budget		\$28,355



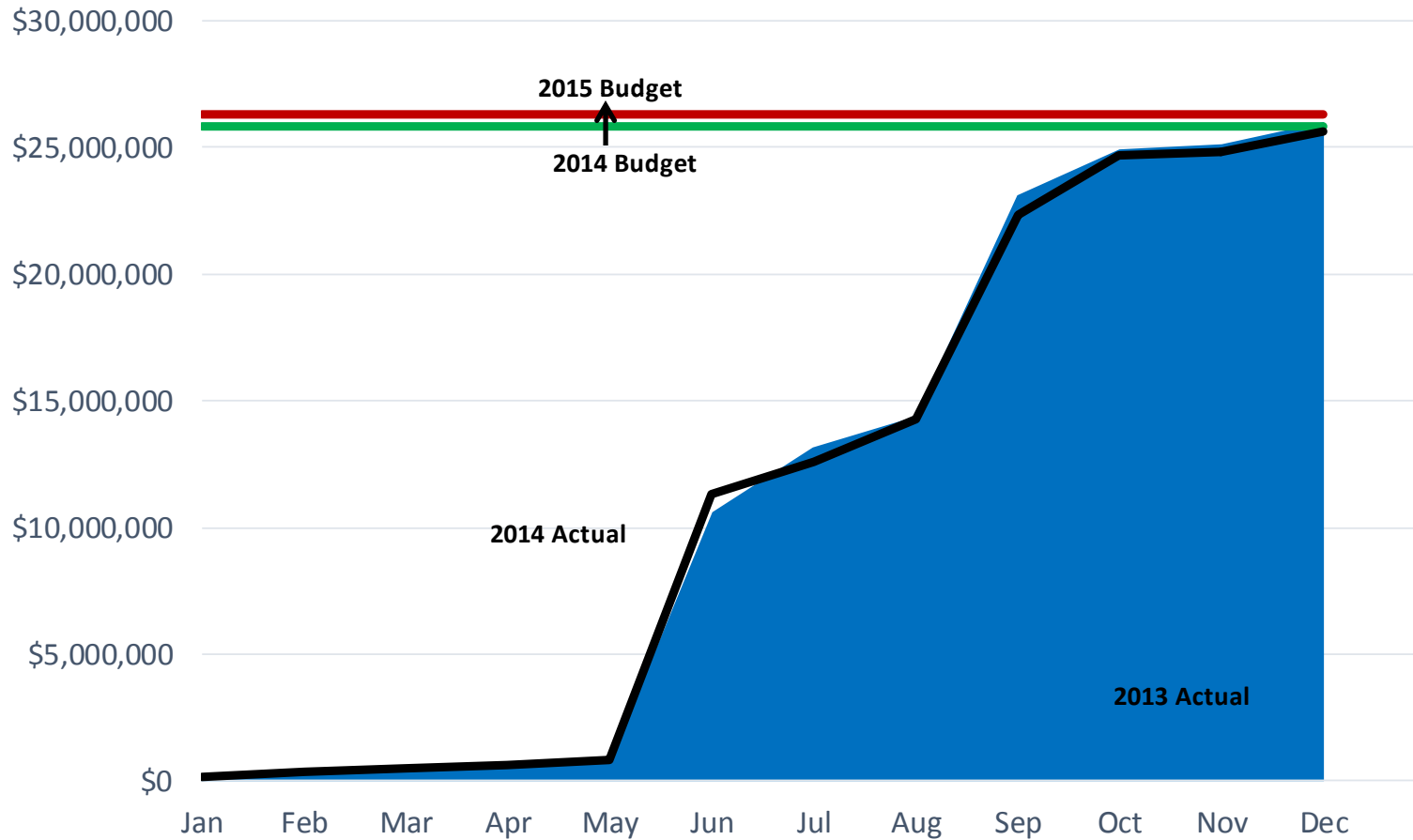
Property Tax

2014 All Revenues

Budget	\$25,812,240
Year to Date	\$ 25,668,703
Above (Below) Budget	(\$143,537)
Percent Collected:	99.44%

2014 General Fund Revenues

Budget	\$5,623,750
Year to Date	\$ 5,622,443
Above (Below) Budget	(\$1,307)
Percent Collected:	99.98%



FY 2014 County Highway Funds

County Highway				
	2014 Budget	2014 Actual	Over (Under) Budget	Impact on Net Position
Beginning Fund Balance	\$ 182,062	\$ 182,062		
Revenues	\$ 4,276,270	\$ 4,848,185	\$ 571,915	
Expenses	\$ 4,687,085	\$ 4,635,819	\$ (51,266)	\$ 623,181
Difference	\$ (410,815)	\$ 212,366		
Est. Ending Fund Balance	\$ (228,753)	\$ 394,428		

County Bridge				
	2014 Budget	2014 Actual	Over (Under) Budget	
Beginning Fund Balance	\$ 1,473,766	\$ 1,473,766		
Revenues	\$ 2,480,260	\$ 2,388,665	\$ (91,595)	
Expenses	\$ 2,766,635	\$ 1,167,324	\$ (1,599,311)	\$ 1,507,716
Difference	\$ (286,375)	\$ 1,221,341		
Est. Ending Fund Balance	\$ 1,187,391	\$ 2,695,107		

County Motor Fuel Tax				
	2014 Budget	2014 Actual	Over (Under) Budget	
Beginning Fund Balance	\$ 7,393,412	\$ 7,393,412		
Revenues	\$ 4,063,950	\$ 4,942,872	\$ 878,922	
Expenses	\$ 4,063,950	\$ 3,193,820	\$ (870,130)	\$ 1,749,052
Difference	\$ -	\$ 1,749,052		
Est. Ending Fund Balance	\$ 7,393,412	\$ 9,142,464		

County Matching Tax				
	2014 Budget	2014 Actual	Over (Under) Budget	
Beginning Fund Balance	\$ (31,432)	\$ (31,432)		
Revenues	\$ 1,009,180	\$ 1,236,504	\$ 227,324	
Expenses	\$ 1,009,180	\$ 556,861	\$ (452,319)	\$ 679,643
Difference	\$ -	\$ 679,643		
Est. Ending Fund Balance	\$ (31,432)	\$ 648,211		

Peoria County
Bel-Wood / Heddington Oaks Nursing Home (Combined Statement)
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Period Ending December 31, 2014

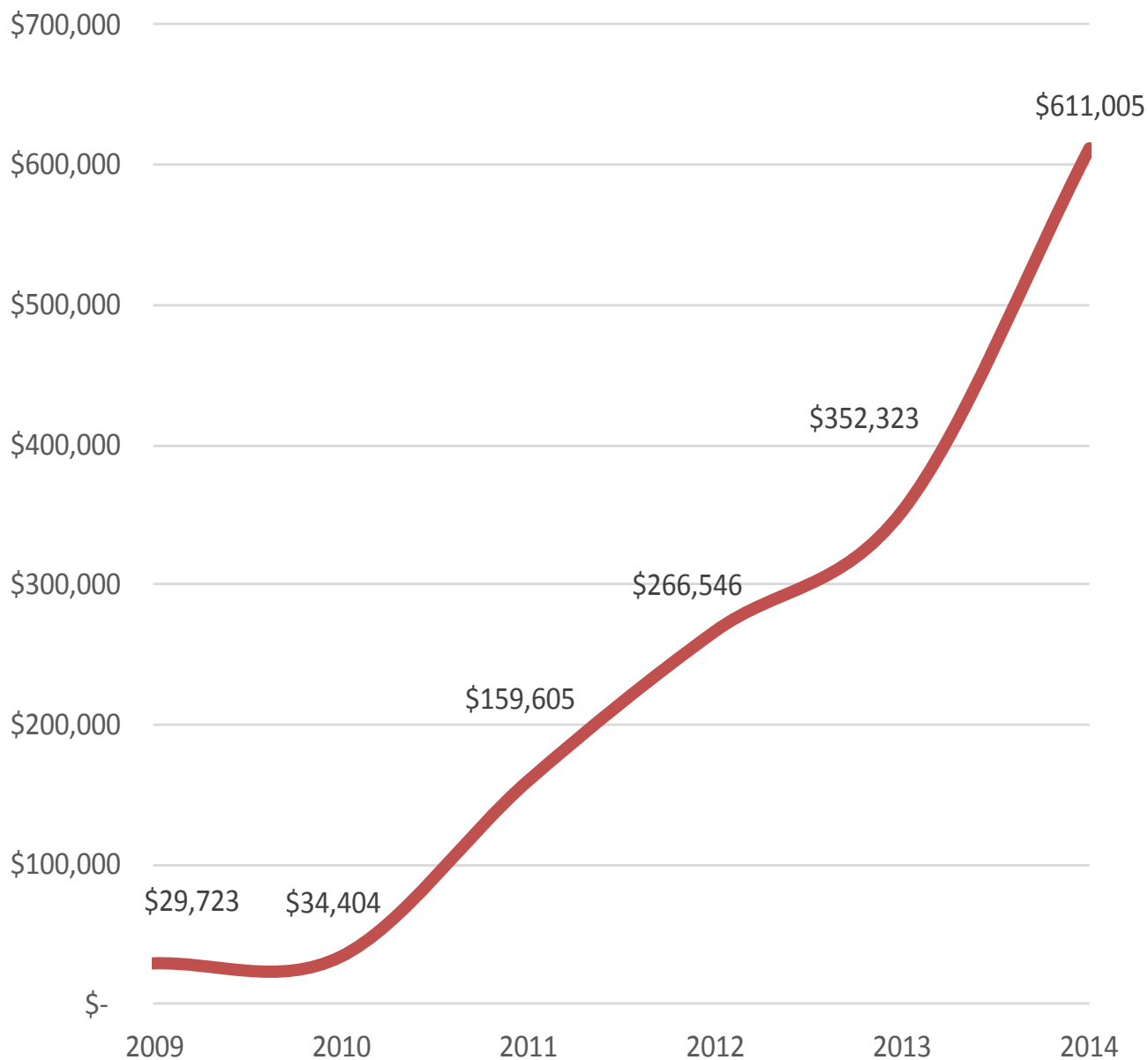
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014 (Unaudited)</u>	<u>2015</u>
Charges for Services	\$ 17,936,890	\$ 13,979,879	\$ 13,880,082	\$ 11,260,904	\$ 10,964,247	\$ 13,840,527	\$ 1,155,772
Personnel Costs	(8,927,061)	(8,241,773)	(8,102,075)	(7,711,910)	(7,663,097)	(8,432,837)	(749,864)
Commodities	(1,407,857)	(1,333,533)	(1,325,254)	(1,268,352)	(1,374,897)	(1,614,181)	(155,661)
Contractual Services	(5,970,830)	(2,697,178)	(2,638,310)	(3,187,643)	(3,181,740)	(3,977,079)	(318,775)
Policy Directed Operating Income	\$ 1,631,142	\$ 1,707,395	\$ 1,814,443	\$ (907,001)	\$ (1,255,487)	\$ (183,570)	\$ (68,528)
Depreciation	\$ (423,758)	\$ (437,630)	\$ (382,213)	\$ (242,604)	\$ (538,468)	\$ (1,352,056)	\$ (112,600)
<i>IMRF / FICA / Medicare</i>	<i>\$ (1,273,626)</i>	<i>\$ (1,331,152)</i>	<i>\$ (1,285,958)</i>	<i>\$ (1,264,900)</i>	<i>\$ (1,272,274)</i>	<i>\$ (1,349,685)</i>	<i>\$ (117,568)</i>
Operating Income (Inclusive of Centralized Costs)	\$ (66,242)	\$ (61,387)	\$ 146,272	\$ (2,414,505)	\$ (3,066,229)	\$ (2,885,311)	\$ (298,696)
Non Operating Revenues							
<i>IMRF / FICA Funds Levy</i>	<i>1,273,626</i>	<i>1,331,152</i>	<i>1,285,958</i>	<i>1,264,900</i>	<i>1,272,274</i>	<i>1,349,685</i>	<i>117,568</i>
Heddington Oaks Debt Service Levy	1,838,312	1,916,856	1,947,681	1,694,698	1,892,887	1,910,262	163,472
Other Income (Including Interest)	20,642	46,641	26,875	257,425	10,055	61,751	15,291
Total Non Operating Revenues	3,132,580	3,294,649	3,260,514	3,217,023	3,175,216	3,321,698	296,331
Non Operating Expenses							
Capital Outlay	-	-	-	-	-	(82,651)	-
Interest Expense	-	-	-	-	(1,268,054)	(2,005,902)	(165,945)
Misc. nonoperating expenses	-	-	(57,121)	-	-	-	-
Loss on Disposal of Capital Assets	(6,575)	(139)	(392)	-	-	-	-
Total Nonoperating Expenses	(6,575)	(139)	(57,513)	-	(1,268,054)	(2,088,553)	(165,945)
Transfers In (Out)	-	-	-	-	(75,000)	-	-
Change in Net Position	\$ 3,059,763	\$ 3,233,123	\$ 3,349,273	\$ 802,518	\$ (1,234,067)	\$ (1,652,166)	\$ (168,310)
Ending Net Position	\$ 8,325,479	\$ 11,558,602	\$ 14,907,875	\$ 15,710,393	\$ 14,476,326	\$ 12,824,160	\$ 12,655,850
Unrestricted						\$ 7,873,731	\$ 7,820,942
Restricted						\$ 27,805	\$ 24,884
Invested in Capital Assets, net of related debt						\$ 4,275,915	\$ 4,163,315
Bel-Wood Assets						\$ 729,359	\$ 729,359
Debt Service Coverage							
Change in Net Position	3,059,763	3,233,123	3,349,273	802,518	(1,234,067)	(1,652,166)	(168,310)
Add Depreciation	423,758	437,630	382,213	242,604	538,468	1,352,056	112,600
Add Interest	-	-	-	-	1,268,054	2,005,902	165,945
Amount Available For Debt Service	3,483,521	3,670,753	3,731,486	1,045,122	572,455	1,705,792	110,235
Bond Payments (P & I)	-	-	-	-	(2,002,082)	(1,996,082)	(1,961,665)
Health Fund Loan (P & I)	-	-	-	-	-	(407,721)	(407,720)
Cash after Debt Service	3,483,521	3,670,753	3,731,486	1,045,122	(1,429,627)	(698,011)	(2,259,150)

Coverage Ratio

29%

71%

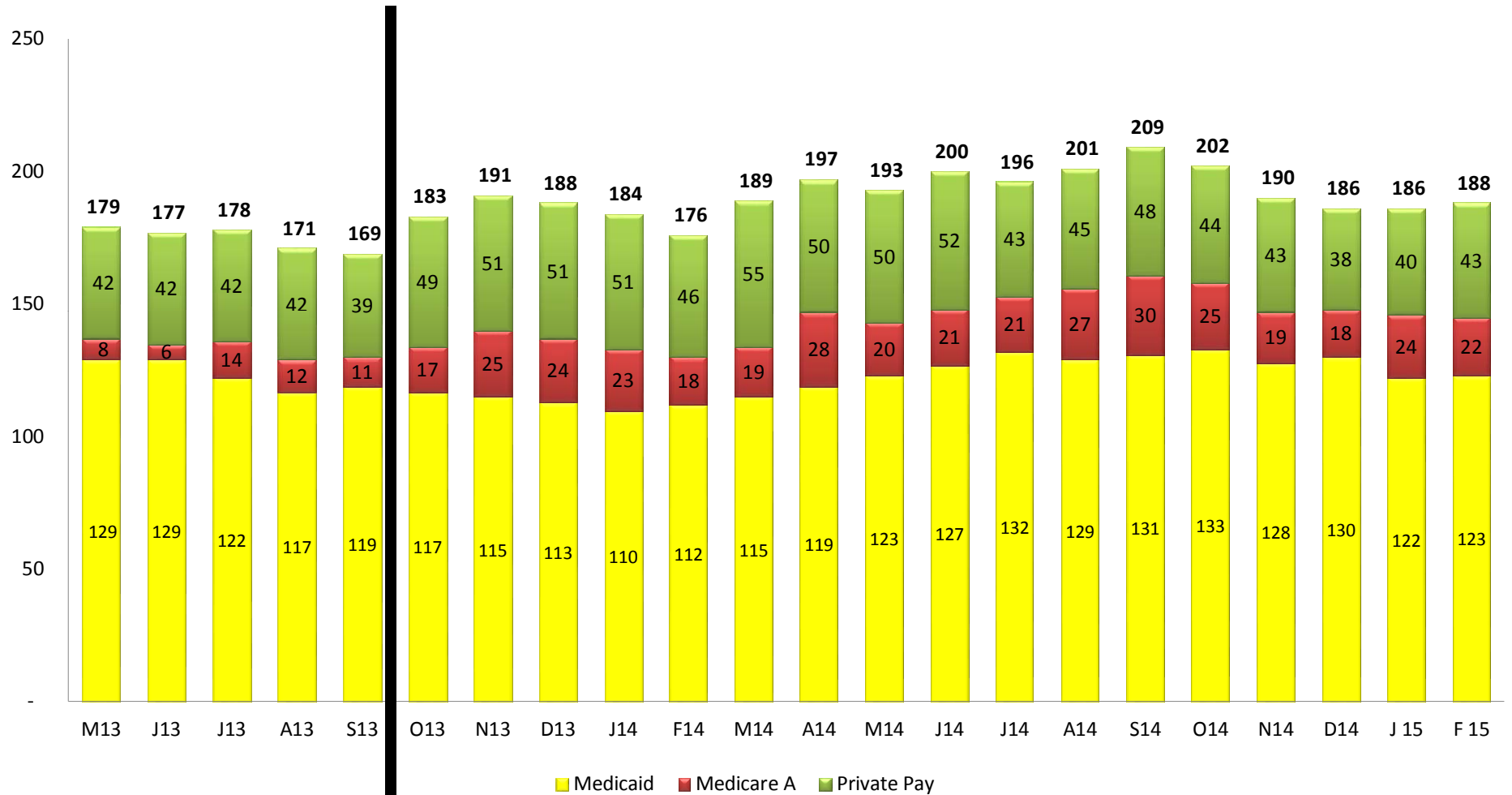
Bad Debt Expense / Allowance for Doubtful Accounts



Why Has This Increased?

- **Federal Sequester**
 - 2% reduction in Medicare since 2013
- **Coordinated Care Program**
 - Medicare & Medicaid Reform Programs
 - Privatized Payments
 - Collections More Difficult
- **MPPR**
 - Multiple Procedure Payment Reduction
 - Cut to Medicare Part B in 2011
 - Therapy companies providing more services than the County is reimbursed
- **Private Rooms**
 - Not capturing full amount
- **Hospice Providers**
 - Dispute between the County and a hospice provider on what is owed
- **Passages Hospice**
 - No longer in operation due to legal issues.
- **Medicare Advantage Plans**
 - Lack of deposits
 - Should review terms with providers

Patient Census May 2013 to February 2015



Transition to Heddington Oaks

Fund Balance Information as of December 31, 2014 (Data pulled on March 11, 2015)

#	Fund Name	Beginning Fund Balance	2014 Revenues	2014 Expenditures	Ending Fund Balance	Increase (Decrease) (in Millions)
1	GENERAL	\$ 11,804,452	\$ 42,936,140	44,115,962	\$ 10,624,630	↓ \$ (1.2)
26	PCAPS	-	\$ 1,419,011	1,171,410	\$ 247,601	↑ \$ 0.2
		\$ 11,804,452			\$ 10,872,231	
3	EMERGENCY TELEPHONE	4,171,272	\$ 1,466,782	3,718,865	\$ 1,919,189	↓ \$ (2.3)
30	PEORIA CITY/COUNTY HEALT	3,646,569	\$ 7,050,047	6,683,491	\$ 4,013,125	↑ \$ 0.4
31	CARE AND TREATMENT	341,748	\$ 549,491	785,310	\$ 105,929	↓ \$ (0.2)
33	COUNTY HIGHWAY	182,062	\$ 4,848,185	4,635,819	\$ 394,428	↑ \$ 0.2
34	COUNTY BRIDGE	1,473,766	\$ 2,388,665	1,167,324	\$ 2,695,107	↑ \$ 1.2
35	TOWNSHIP BRIDGE	157,890	\$ 57	0	\$ 157,947	↑ \$ 0.0
36	COUNTY MOTOR FUEL TAX	7,393,412	\$ 4,942,872	3,193,820	\$ 9,142,464	↑ \$ 1.7
37	TOWNSHIP MOTOR FUEL TAX	961,317	\$ 1,260,665	1,158,372	\$ 1,063,610	↑ \$ 0.1
38	MATCHING TAX	(31,432)	\$ 1,236,504	556,861	\$ 648,211	↑ \$ 0.7
40	COMM DEV ASSIST PROGRAM	1,115,810	\$ 12,806	10,690	\$ 1,117,926	↑ \$ 0.0
41	SOLID WASTE MANAGEMENT	1,070,418	\$ 278,281	336,815	\$ 1,011,885	↓ \$ (0.1)
42	ILL MUNICIPAL RETIREMENT	471,528	\$ 5,622,384	6,068,288	\$ 25,624	↓ \$ (0.4)
43	FICA	257,551	\$ 3,062,389	3,264,594	\$ 55,346	↓ \$ (0.2)
44	VETERANS ASSISTANT COMM	105,699	\$ 212,773	219,248	\$ 99,224	↓ \$ (0.0)
45	PEORIA COUNTY LAW LIBRAR	9,383	\$ 130,246	125,780	\$ 13,849	↑ \$ 0.0
46	PEORIA COUNTY FORFEITURE	503,615	\$ 32,574	10,624	\$ 525,565	↑ \$ 0.0
48	JUVENILE DETENTION CENTE	865,108	\$ 3,424,553	3,127,777	\$ 1,161,884	↑ \$ 0.3
49	PROBATION SERVICES	1,354,831	\$ 548,054	758,551	\$ 1,144,335	↓ \$ (0.2)
51	DRUG FORFEITURE-SHERIFF	65,045	\$ 32,945	21,026	\$ 76,964	↑ \$ 0.0
52	NEUTRAL SITE EXCHANGE	339,549	\$ 62,199	132,651	\$ 269,097	↓ \$ (0.1)
55	CHILDRENS WAITING ROOM	18,285	\$ 60,945	66,625	\$ 12,605	↓ \$ (0.0)
57	INMATE BENEFIT	69,195	\$ 219,179	108,304	\$ 180,070	↑ \$ 0.1
58	RESTRICTED DONATIONS-SH	56,473	\$ 4,973	6,788	\$ 54,658	↓ \$ (0.0)
60	UNIVERSITY OF IL EXTENSI	2,610	\$ 109,374	111,914	\$ 70	↓ \$ (0.0)
61	PUB FACILITIES SALES TAX	339,075	\$ 4,642,415	3,365,255	\$ 1,616,235	↑ \$ 1.3
62	CAPITAL PROJECTS	3,429,436	\$ 23,706	1,243,688	\$ 2,209,454	↓ \$ (1.2)
63	PLANNING AND ZONING GRAN	17	\$ 112,649	117,715	\$ (5,049)	↓ \$ (0.0)
65	PEORIA RIVERFRONT MUSEUM	3,832,084	\$ 17,353	54,225	\$ 3,795,213	↓ \$ (0.0)
67	GEN OBLIGATION DEBT CERT	541,480	\$ 9,171,553	9,233,929	\$ 479,104	↓ \$ (0.1)
70	CRIMINAL JUSTICE SYSTEM	786,108	\$ 36	327,971	\$ 458,173	↓ \$ (0.3)
71	TIF DIST-PRM PARKING	-	\$ 340,106	0	\$ 340,106	↑ \$ 0.3
76	PEORIA COUNTY PARKING FA	3,601,625	\$ 306,875	212,161	\$ 3,696,339	↑ \$ 0.1
80	PEORIA COUNTY IT SERVICE	1,997,735	\$ 2,907,818	3,377,321	\$ 1,528,232	↓ \$ (0.5)
81	PEORIA CNTY EMPLOYEE HLT	14,122,231	\$ 7,852,364	9,320,588	\$ 12,654,007	↓ \$ (1.5)
82	PEORIA COUNTY RISK MGMT	224,977	\$ 2,745,418	2,415,064	\$ 555,331	↑ \$ 0.3
87	PUBLIC TRANSPORTATION	283,103	\$ 430,947	428,516	\$ 285,534	↑ \$ 0.0
89	SAO-AUTOMATION FEE FUND	16,892	\$ 10,757	0	\$ 27,649	↑ \$ 0.0
90	VICTIM ADVOCATE	1	\$ -	0	\$ 1	\$ -
91	C.O.P.S.	7,192	\$ -	0	\$ 7,192	\$ -
92	PEO CNTY VETERANS WAR ME	25,878	\$ 271,207	0	\$ 297,085	↑ \$ 0.3
93	EDUC TRANSITION/VISIT	19,655	\$ 46,437	44,887	\$ 21,205	↑ \$ 0.0
94	FAMILY VIOLENCE COOR CNC	481	\$ 36,615	34,052	\$ 3,043	↑ \$ 0.0
97	CNTY/ST CAPITAL IMP GRAN	10,185,793	\$ 60,235	50,000	\$ 10,196,028	↑ \$ 0.0
117	ROD-AUTOMATION FUND	46,971	\$ 93,597	103,202	\$ 37,366	↓ \$ (0.0)
175	HEDDINGTON OAKS	13,746,967	\$ 15,812,539	17,382,054	\$ 12,177,452	↓ \$ (1.6)
75	BEL-WOOD NURSING HOME	729,359	\$ -	0	\$ 729,359	\$ -
		\$ 101,418,309	\$ 126,794,725	129,267,536	\$ 98,013,276	↓ \$ (2.5)

Peoria County
General Fund - Fund Balance Estimate
As of March 11, 2015

2015 Estimated Beginning Fund Balance (Unaudited)	\$ 10,872,231	
2014 Encumbrance Rollovers	(148,752)	
Adjusted Beginning Fund Balance	<u> </u>	\$ 10,723,479
 Plus 2015 Adopted Revenue and Adjustments:		
Adopted Revenue	44,185,175	
Net Revenue Adjustments	<u> -</u>	
2015 Modified Revenue Budget	44,185,175	
 Known Revenue Gains (Shortfalls):		
<i>Income Tax Cut \$1,828,858 over State FY 2015-2016. Est 2015 portion \$1m (1,000,000)</i>		
Subtotal of Revenue Gains (Shortfalls)	<u> (1,000,000)</u>	
Estimated 2015 Revenues		<u>43,185,175</u>
 Less 2015 Adopted Expenditures and Adjustments:		
Adopted Expenditures	44,185,175	
Expenditure Adjustments Supported by Revenue	-	
Expenditure Adjustments Supported by Fund Balance		
Shared Savings Rollover - Courts & Treasurer	230,958	
Miscellaneous	1,969	
Subtotal of Adjustments Supported By Fund Balance	<u> 232,927</u>	
2015 Modified Expenditure Budget	44,418,102	
 Budget Issues Over (Under) Budget:		
<i>Potential Special Election Related Costs (Per County Clerk's Office)</i>	<i>100,000</i>	
Subtotal of Expenditures Over (Under) Budget	<u> 100,000</u>	
Estimated 2015 Expenditures		<u>44,518,102</u>
 2015 Surplus (Deficit) w/ Proposed Cuts to Income Tax, Election Costs, and Shared Savings Rollover		(1,332,927)
 2015 Estimated Ending Fund Balance (Including PCAPS)		9,390,552
 <i>24% Fund Balance Reserve Policy (Based on 2015 Budget)</i>		\$ 10,604,442