

Monthly Financial Report

October 2015



State Shared Revenue Information Through: October 13, 2015

Financial Data Through: August 31, 2015

This data reflects the figures in the system as of October 13, 2015

FY 2015 Year-to-Date General Fund Overview

August 2015 (As of October 14, 2015)

	Actual		Budget	
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Property Taxes	3,078,108	3,392,668	6,188,425	6,188,425
Other Taxes	4,164	10,103	725,000	725,000
Licenses / Permit Fees	372,370	328,514	480,300	480,300
Intergovernmental Revenues	13,323,126	14,286,633	22,584,030	22,618,891
Charges for Services	6,736,425	7,284,247	11,308,035	11,754,035
Fines	493,075	537,920	748,100	748,100
Interest Income	9,083	18,042	23,260	23,260
Misc. Revenue	1,177,357	927,719	1,513,275	1,847,284
Other Financing Sources	53,162	11,225	30,700	30,700
Fund Transfers In	-	173,726	584,050	584,050
Total Revenues	25,246,869	26,970,798	44,185,175	45,000,045
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised
Personal Services	\$ 17,618,924	\$ 16,600,045	\$ 27,960,340	\$ 28,165,216
Commodities	1,193,910	1,181,800	1,761,410	2,165,863
Contractual	7,917,527	8,192,360	12,473,265	12,529,620
Capital	26,536	288,834	365,300	365,300
Fund Transfers Out	795,094	1,083,240	1,624,860	1,793,541
Total Expenditures	\$ 27,551,991	\$ 27,346,279	\$ 44,185,175	\$ 45,019,540
Total Surplus (Deficit)	\$ (2,305,122)	\$ (375,481)	\$ -	\$ (19,495)

Property Tax ↑

Licenses & Permits: ↓ Building Permits

Intergovernmental: ↑ State Reimbursements, Income Tax, CPVRT
 ↑ State Grant, Local Use Tax
 ↓ Expense Reimbursements

Charges for Services: ↑ Building Rental, Automation Fees,
 ↑ Miscellaneous Fees for Services, Document Storage Fees,
 ↑ Fees and Charges, ↑ Certificate Fees, ↑ Police Protection Services,
 ↑ Revenue Stamps, ↑ Telephone Usage Fee
 ↓ Federal Detention Charges, GIS Surcharge

Fines: ↑ Fines for Court Usage, Drug Court, Court Fines

Interest: ↑ Interest & Investment Income

Misc. Revenue: ↑ Miscellaneous (Unanticipated)
 ↓ Other Grant Proceeds, Risk Management Fees
 ↓ Salary Reimbursements

Other Financing Sources: ↓ Asset Disposal Proceeds

Transfers In: ↑ From County / State Capital Improvement Grant

Personal Services: ↓ Full Time Employees, Overtime,
 ↓ Medical Health Benefits, Performance Incentive Pay, Light Duty
 ↑ Election Judge Salaries

Commodities: ↓ Drugs, Food, Medical Supplies, Spec Off. Supplies
 ↑ Capital Non-Depreciation, Revenue Stamps

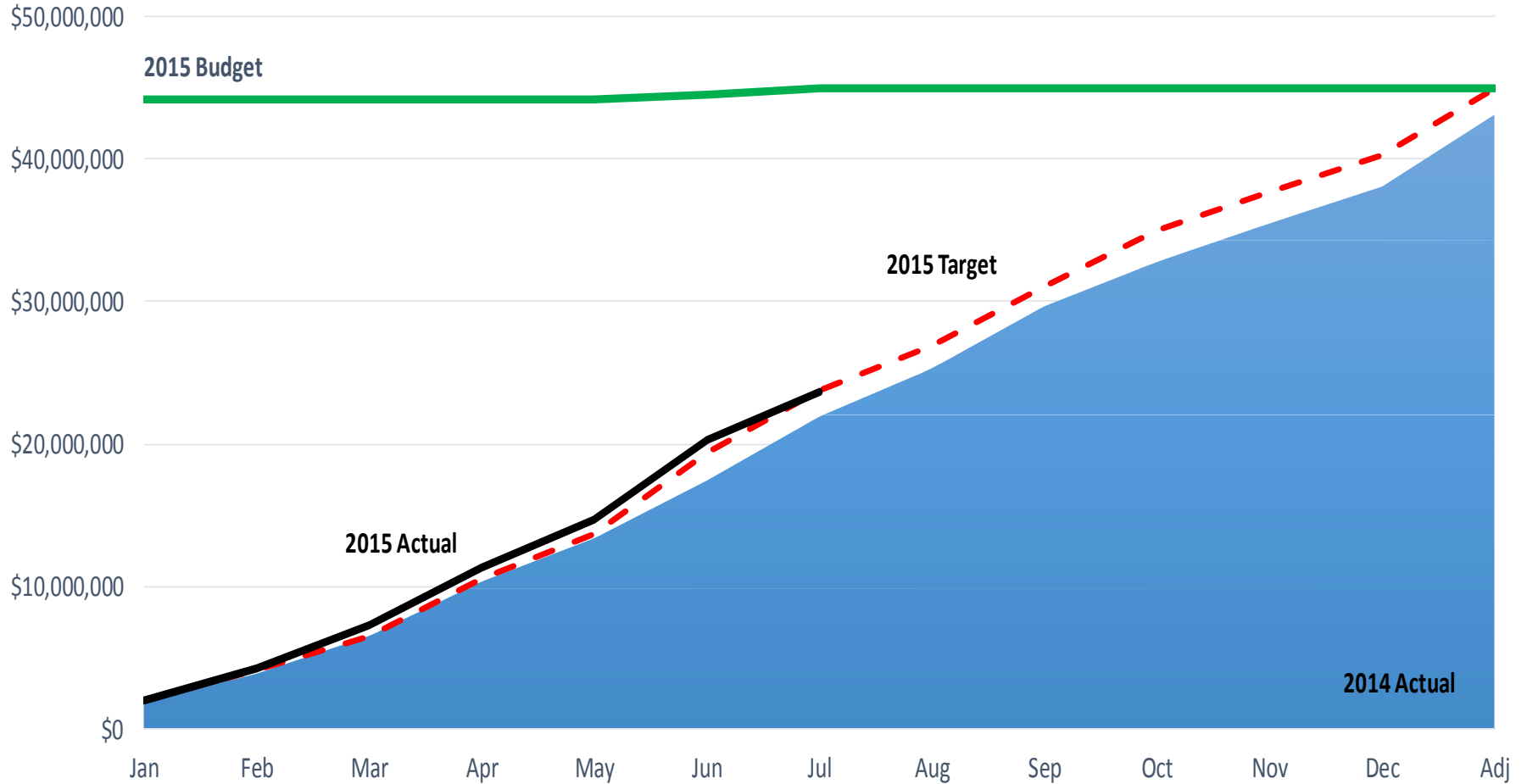
Contractual: ↓ City Election Commission Payment, IT User Fee,
 ↓ Consultant Services, Utilities, Contributions and Grants,
 ↓ Coordinator Services, Telephone, Bad Debt, Professional Services
 ↑ \$929k Accrual for Growth Cell 1A Payments
 ↑ Risk Service Fees, Administrative Costs (One Tech Plaza),
 ↑ Attorney Fees, Restructuring-Contractual, Medical Services,
 ↑ Public Defender Services, Fleet Maintenance, Legal Notices

Capital: ↑ Vehicles, Radio & Telephone Equipment

Transfers: ↓ Transfer to PCAPS (2014)
 ↑ Transfer to Debt Service (Accrual)

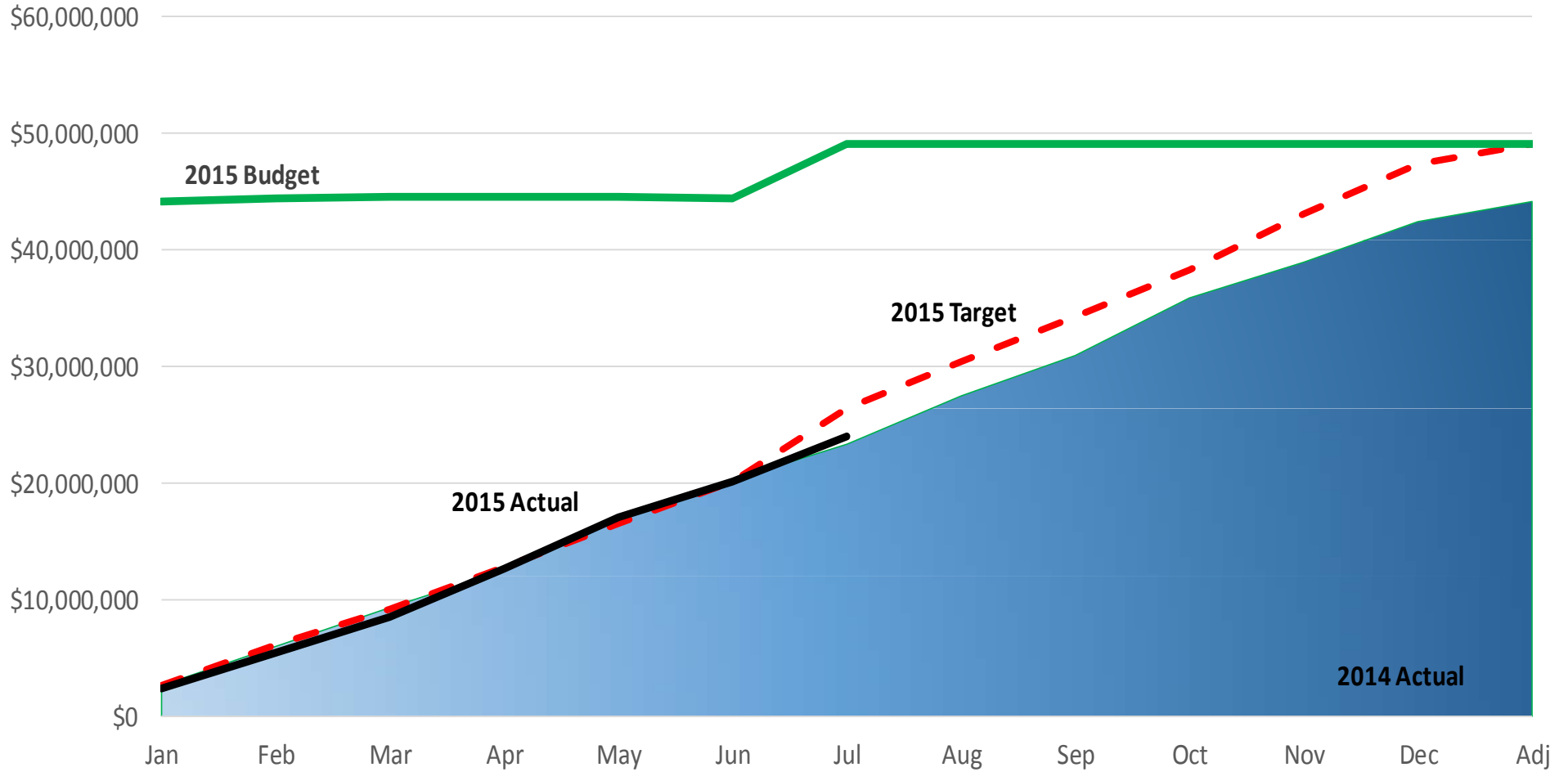
2015 General Fund Revenues

General Fund Revenues



2015 General Fund Expenditures

General Fund Expenditures



FY 2015 Year-to-Date All Funds Overview

August 2015 (As of October 14, 2015)

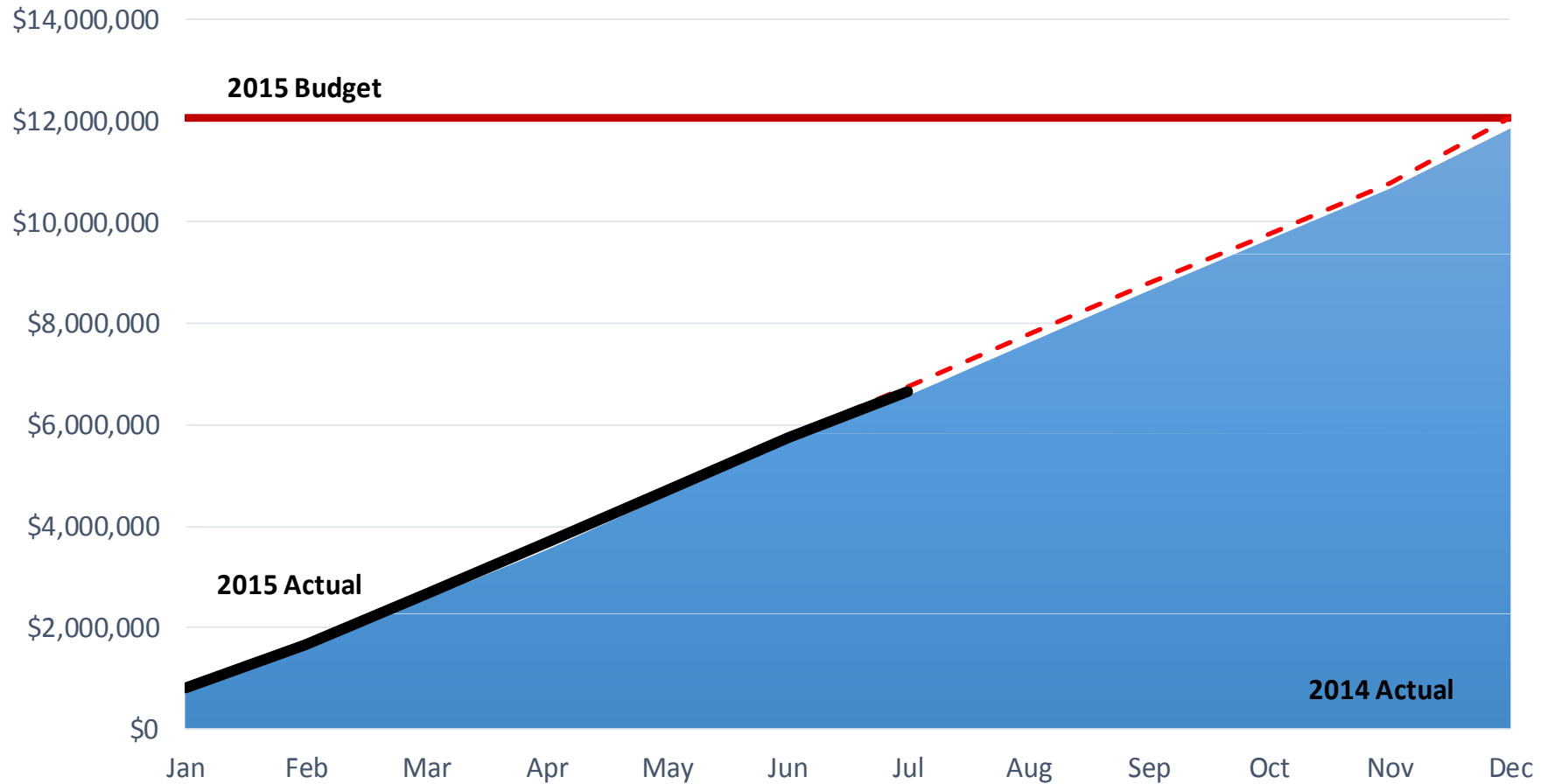
	Actual		Budget		
	2014 YTD	2015 YTD	2015 Adopted	2015 Revised	
Property Taxes	14,289,191	14,436,583	26,319,255	26,319,255	<p>Licenses & Permits - ↓ Building Permits</p> <p>Intergovernmental: ↑ State Reimbursement, Income Tax, CPPRT, ↑ Local Use Tax, Other Expense Reimbursements ↓ Motor Fuel Tax, Federal Grants, Clear-Win Grant, Med Match</p> <p>Charges for Services: ↑ Public Aid Income, Contractual Allowance ↑ Construction Reimbursement, Fees and Charges, Building Rent ↑ Engineering Reimbursement, GIS Surcharge, Automation Fees, ↑ Document Storage Fee, Sale of Maintenance Supplies, ↑ Animal Protection Service, Fleet Maintenance, Telephone Usage ↑ Pharmacy, Certificates, Police Protection Contracts ↓ Medicare, Private Pay, Third Party Service Fees, ↓ Federal Detention Charges</p> <p>Interest: ↑ Interest & Investment Income</p> <p>Misc. Revenue: ↑ Excess carrier reimbursement, ↑ Risk Service ↓ Donations, Grant Proceeds, Phone Cards, Risk Mgmt Fees, ↓ Miscellaneous, Salary Reimbursement</p> <p>Transfers In: ↑ From County / State Capital Improvement Grant, ↑ Public Facilities Transfer, Debt Accrual ↓ Transfer From ETSB</p> <p>Personal Services: ↓ Full Time Employees, IMRF, Overtime, ↓ Worker's Comp Claims, Incentive Pay, FICA ↑ Medical Claims, Prescription Drugs, Temporary Employees</p> <p>Commodities: ↓ Gas and Oil Supplies, Medical Supplies ↓ Phone Cards, Specialized Office Supplies ↑ Operational Supplies, Revenue Stamps, Maintenance Supplies ↑ Capital (Non Depreciable)</p> <p>Contractual: ↓ City Election Payment, Consulting Services, ↓ Subcontractor Services, Liability Claims, Utilities, Auto Repair ↓ Professional Services, Coordinator Services, Risk Fees, ↓ Counseling Services, Mechanical Equipment Repair ↑ Demolition, Bridge Repair, Risk Service Fees, IT User Fees, ↑ Engineering, One Tech Admin Costs, Excess Insurance, ↑ Medical Services, Uninsured Liability, Contingencies, ↑ Dependent Child Care, Attorney Fees, Restructuring-Contractual ↑ Fleet Maintenance, Employment Agency, Public Defender</p> <p>Capital: ↓ Computer, Equipment, Vehicles, Radio Equipment, ↑ Bridges & Culverts, Office Equipment</p> <p>Transfers: ↓ Transfer to PCAPS (2014), ↑ Transfer to Debt Service (Accrual), Transfer to General Fund</p>
Other Taxes	4,164	10,103	725,000	725,000	
Licenses / Permit Fees	1,424,391	1,394,170	1,900,300	1,900,300	
Intergovernmental Revenues	23,122,471	20,502,453	37,761,405	39,227,953	
Charges for Services	25,847,206	29,518,354	45,589,885	46,035,885	
Fines	568,383	611,611	848,100	848,100	
Interest Income	231,413	260,296	322,550	322,550	
Misc. Revenue	2,245,304	2,422,425	3,760,240	4,142,561	
Other Financing Sources	299,020	272,841	517,575	517,575	
Fund Transfers In	1,141,048	2,014,135	6,285,610	6,454,291	
Total Revenues	69,172,591	71,442,971	124,029,920	126,493,470	
Personal Services	\$ 42,484,360	\$ 42,162,474	\$ 68,868,010	\$ 68,990,179	
Commodities	5,488,824	5,838,440	9,824,990	10,560,472	
Contractual	18,478,132	21,322,903	33,242,640	36,494,980	
Capital	1,480,308	1,134,037	3,672,170	7,977,499	
Depreciation	957,984	964,384	-	-	
Debt Service	3,088,045	3,027,497	7,567,655	7,567,655	
Fund Transfers Out	1,141,048	2,014,135	6,285,610	6,454,291	
Total Expenditures	\$ 73,118,701	\$ 76,463,870	\$ 129,461,075	\$ 138,045,076	
Total Surplus (Deficit)	\$ (3,946,110)	\$ (5,020,899)	\$ (5,431,155)	\$ (11,551,606)	

Combined General Fund Local Sales Taxes

(Supplementary, Public Safety, Unincorporated)

2015 Revenues

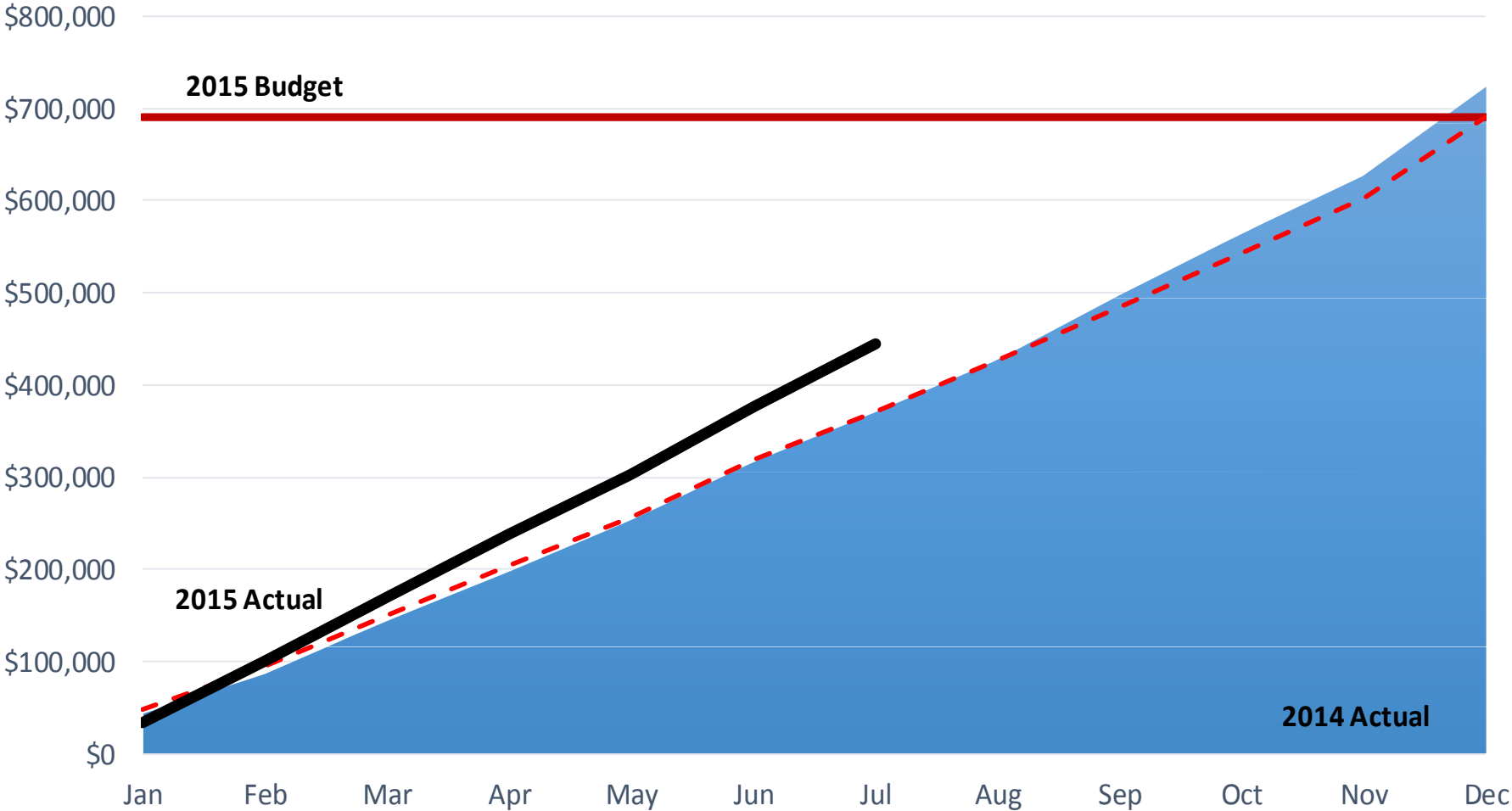
Historical YTD Budget		6,758,342
Year to Date	\$	6,662,297
Above (Below) Budget		(\$96,045)
Year Over Year Growth Rate:		2.4%



General Fund Local Use Sales Taxes

2015 Revenues

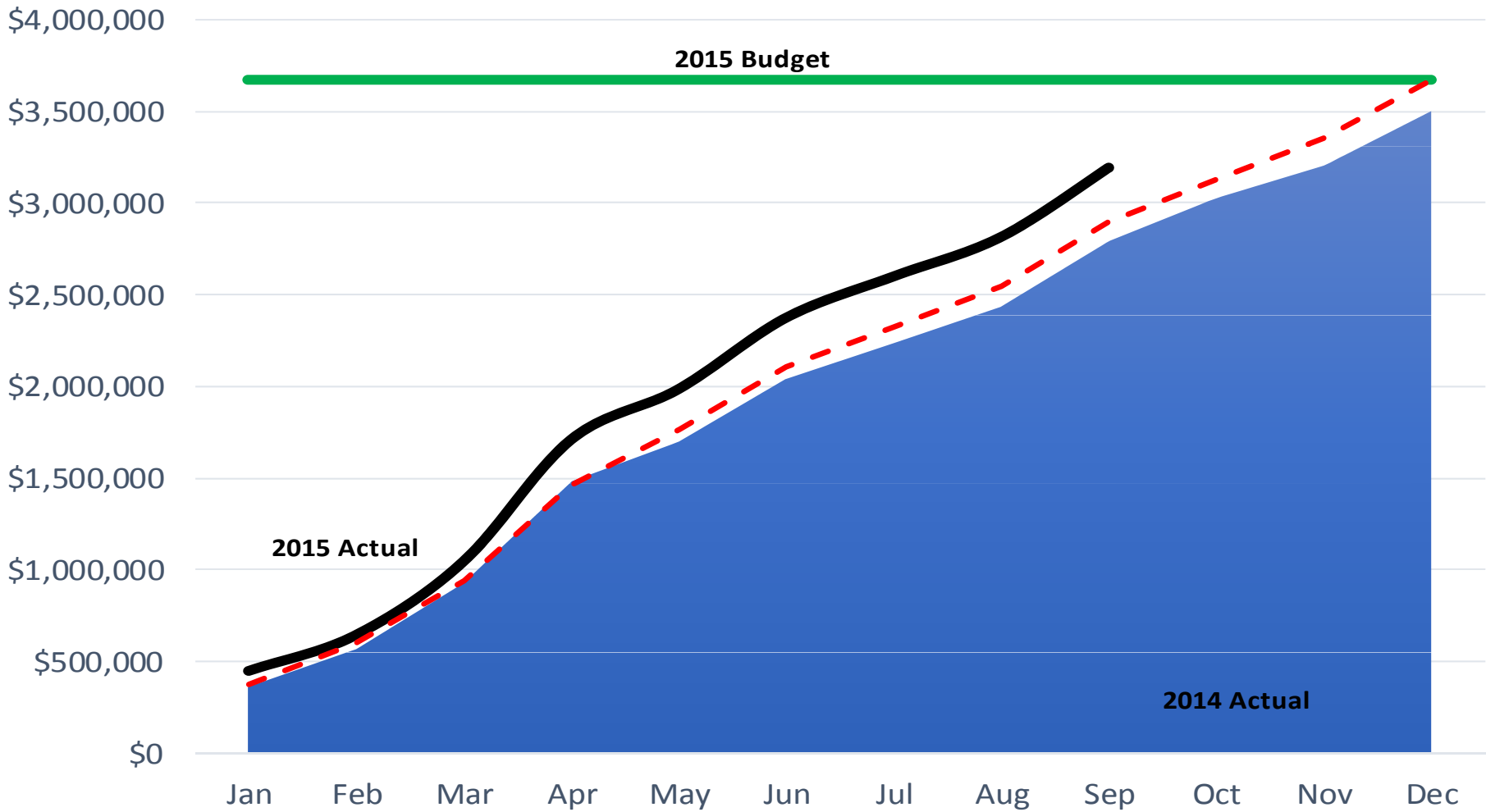
Historical YTD Budget		370,703
Year to Date	\$	444,698
Above (Below) Budget		\$73,995
Year over Year Growth Rate		19.4%



Income Tax

2015 Revenues

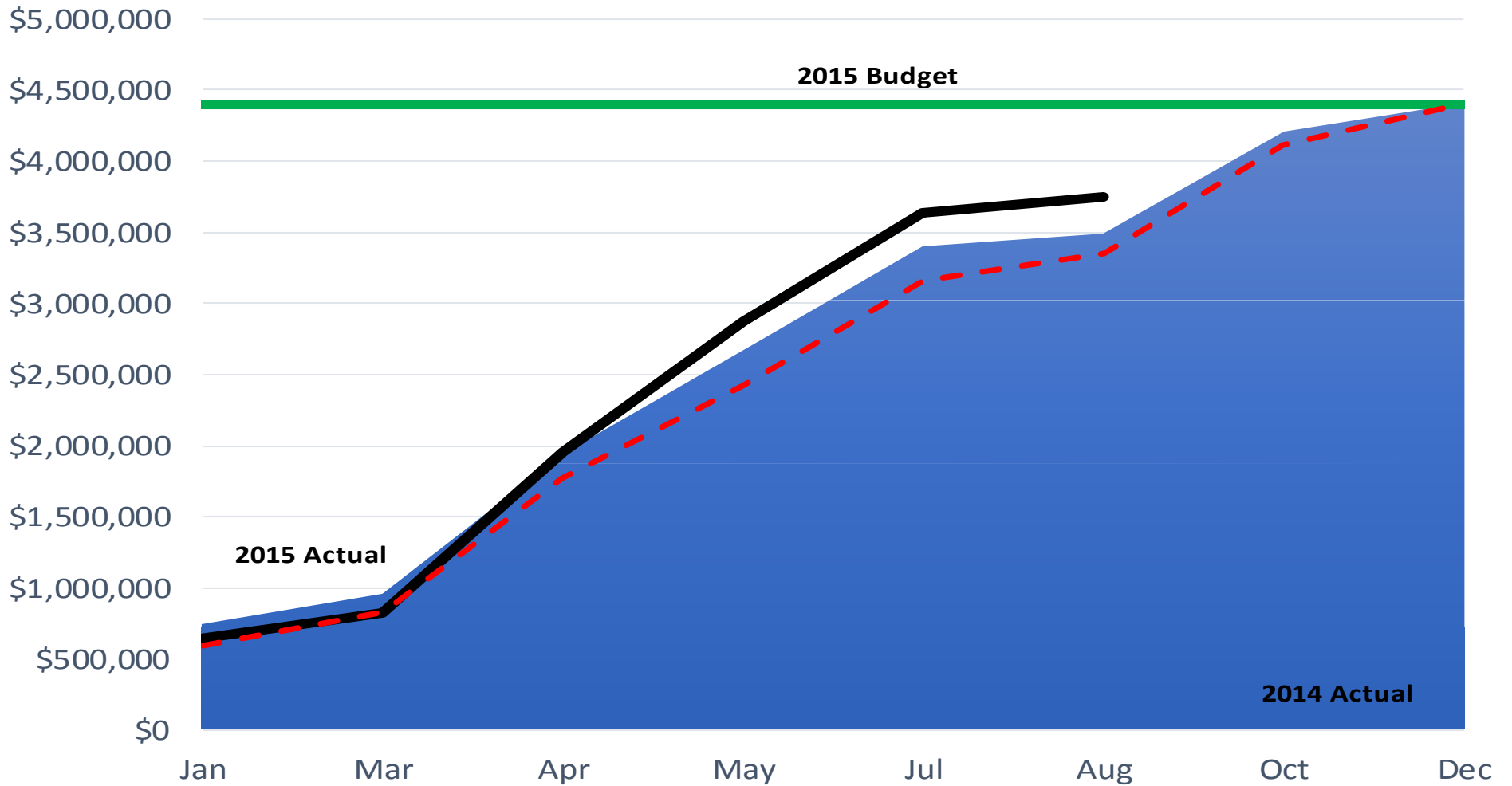
Historical YTD Budget	2,895,127
Year to Date	\$ 3,192,783
Above (Below) Budget	\$297,656
Year Over Year Growth Rate	15.5%



Corporate Personal Property Replacement Tax

2015 Revenues

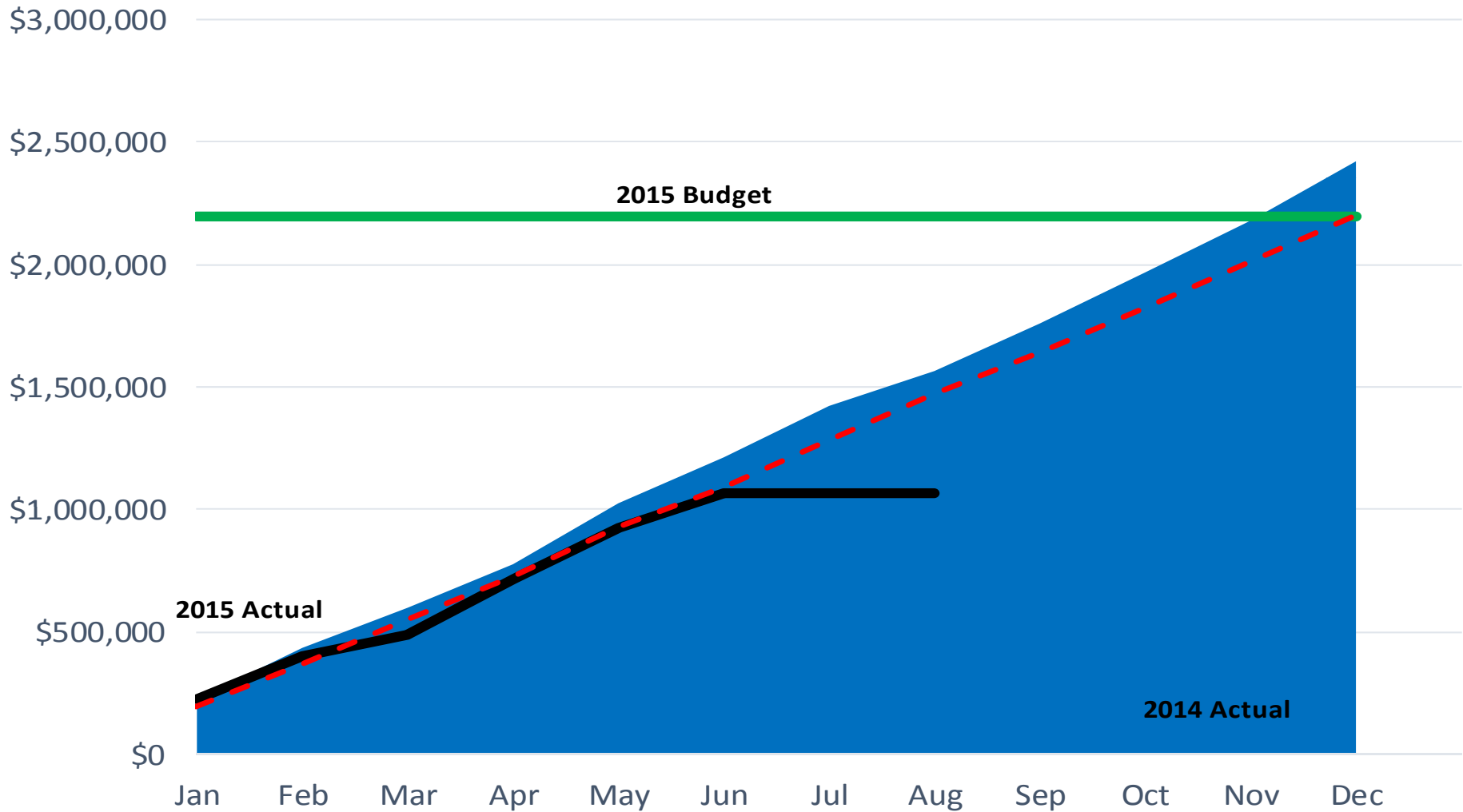
Historical YTD Budget	\$	3,352,186
Year to Date	\$	3,744,237
Above (Below) Budget		\$392,051
Year Over Year Growth Rate		7.4%



County Motor Fuel Tax

2015 Revenues

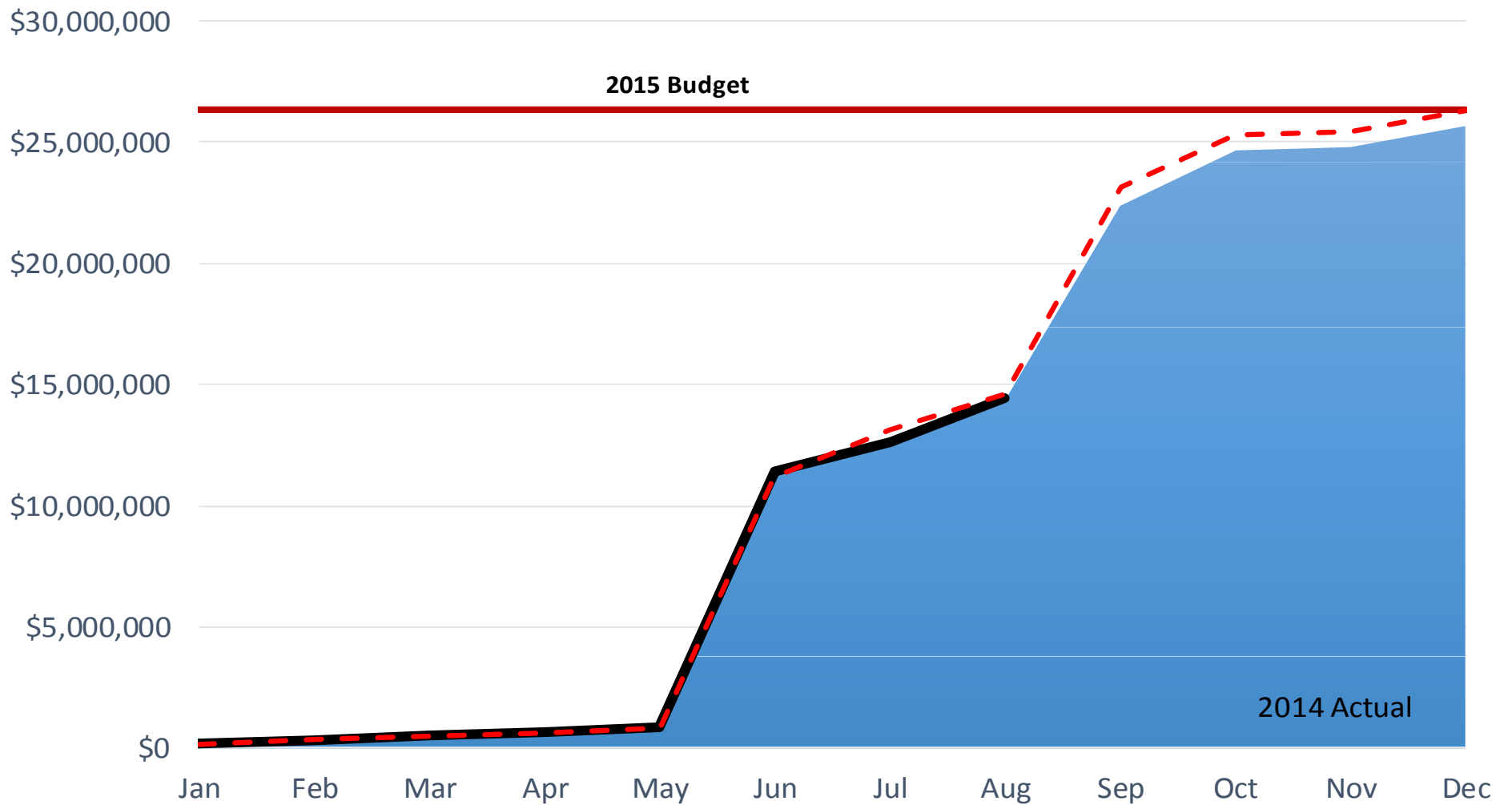
Historical YTD Budget		1,472,900
Year to Date	\$	1,064,478
Above (Below) Budget		(\$408,422)
Year Over Year Growth Rate:		-25.2%



Property Tax

2015 All Revenues

Historical YTD Budget	\$	14,616,227
Year to Date	\$	14,436,583
Above (Below) Budget		(\$179,644)
Year Over Year Growth Rate:		0.2%



FY 2015 County Highway Funds

County Highway		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 284,210	\$ 284,210
Revenues	\$ 4,467,745	\$ 2,399,233
Expenses	\$ 4,094,375	\$ 2,335,893
Difference	\$ 373,370	\$ 63,340
Est. Ending Fund Balance	\$ 657,580	\$ 347,550

County Bridge		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 2,360,736	\$ 2,360,736
Revenues	\$ 2,598,720	\$ 1,271,037
Expenses	\$ 3,011,785	\$ 1,542,623
Difference	\$ (413,065)	\$ (271,586)
Est. Ending Fund Balance	\$ 1,947,671	\$ 2,089,150

County Motor Fuel Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 8,518,642	\$ 8,581,642
Revenues	\$ 4,021,400	\$ 1,682,059
Expenses	\$ 5,925,700	\$ 2,498,456
Difference	\$ (1,904,300)	\$ (816,397)
Est. Ending Fund Balance	\$ 6,614,342	\$ 7,765,245

County Matching Tax		
	2015 Budget	2015 Actual YTD
Beginning Fund Balance	\$ 646,948	\$ 646,948
Revenues	\$ 1,014,360	\$ 470,322
Expenses	\$ 1,063,350	\$ 541,123
Difference	\$ (48,990)	\$ (70,801)
Est. Ending Fund Balance	\$ 597,958	\$ 576,147

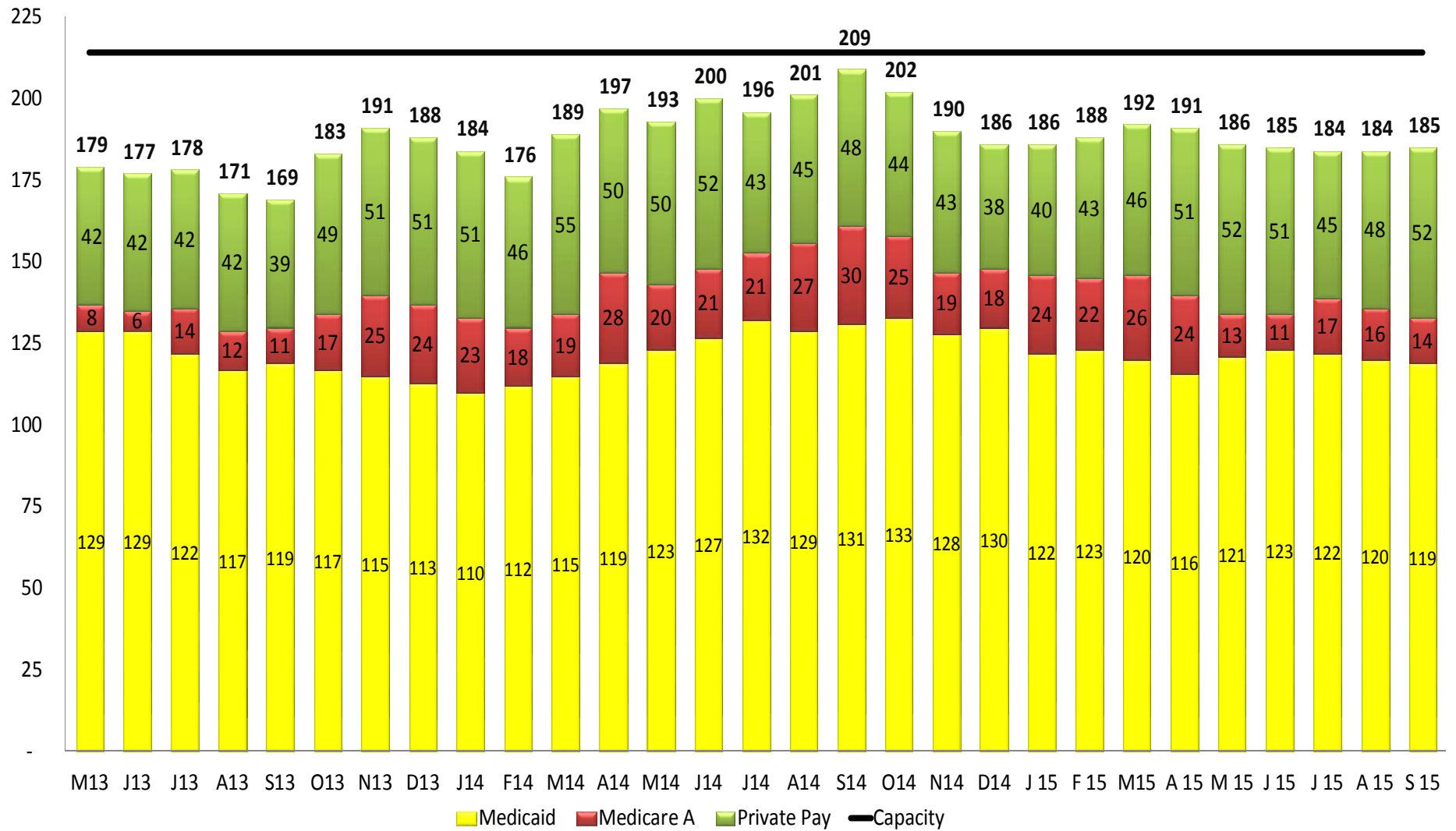
Fund Balance Information as of August 31, 2015 (Data pulled on October 15, 2015)

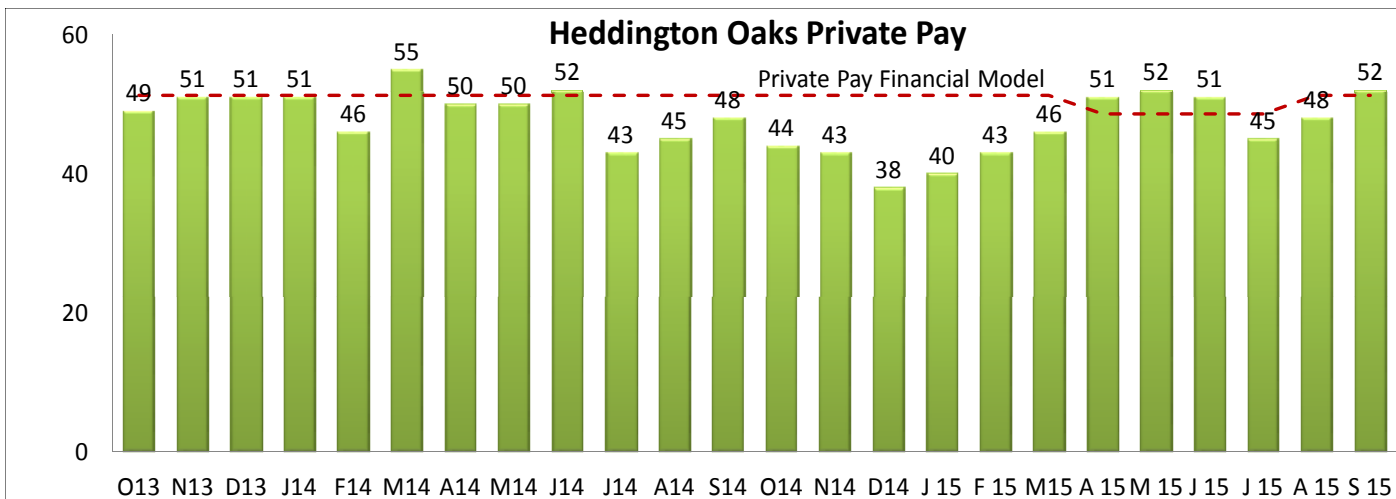
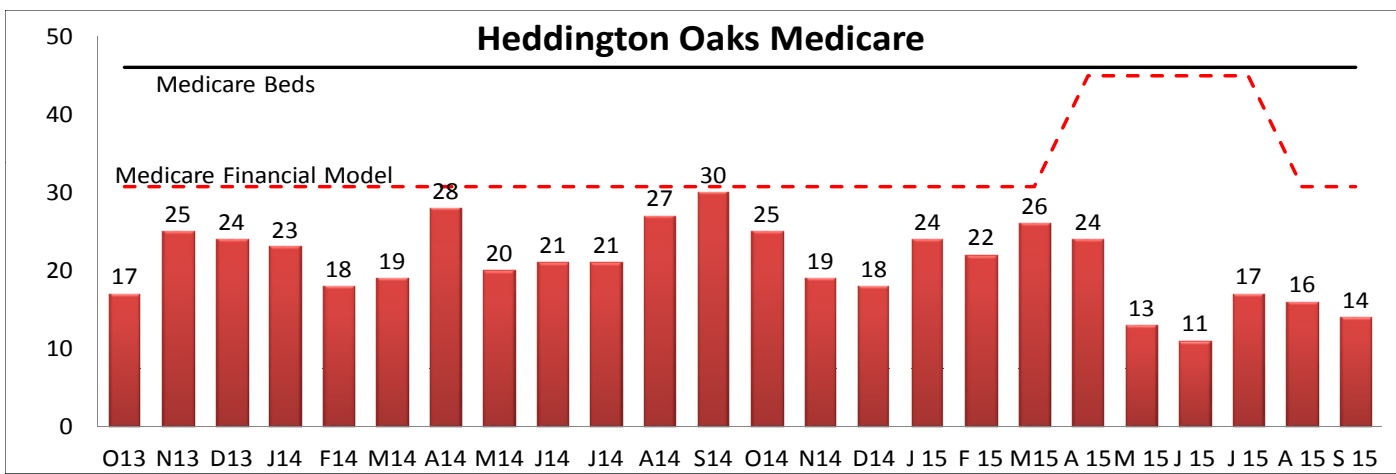
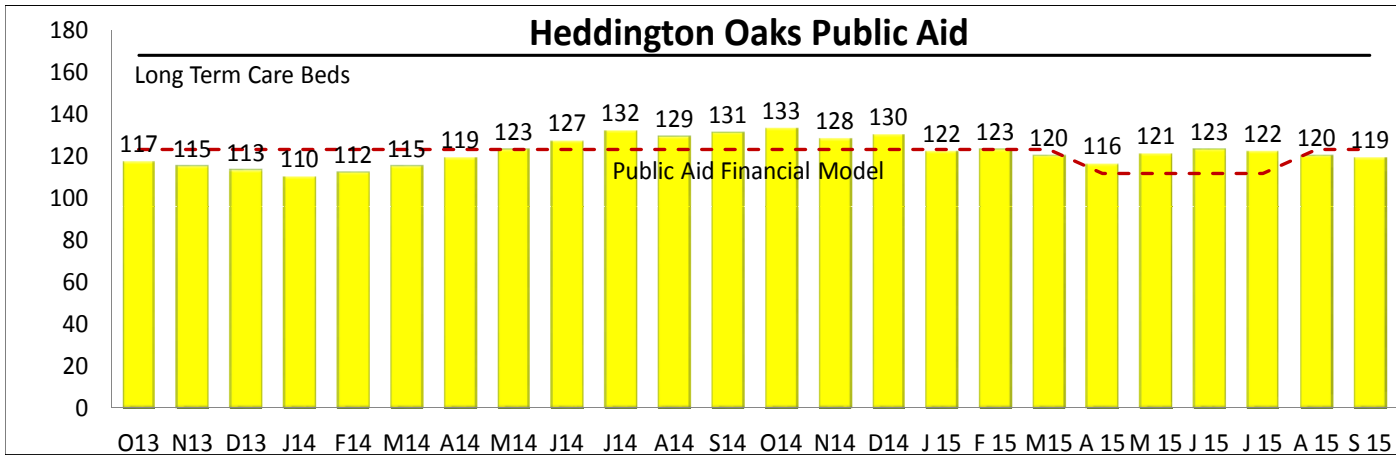
#	Fund Name	Beginning Fund Balance	2015 Revenues	2015 Expenditures	Ending Fund Balance	Increase (Decrease) (in Millions)
1	GENERAL	\$ 9,971,869	\$ 26,063,866	\$ 26,417,508	\$ 9,618,227	↓ \$ (0.4)
26	PCAPS	247,655	969,880	794,204	423,331	↑ \$ 0.2
		\$ 10,219,524	\$ 27,033,746	\$ 27,211,712	\$ 10,041,558	↓ (0.2)
3	EMERGENCY TELEPHONE	2,011,274	704,048	1,171,816	1,543,506	↓ \$ (0.5)
30	PEORIA CITY/COUNTY HEALT	4,007,368	3,150,235	4,196,460	2,961,143	↓ \$ (1.0)
31	CARE AND TREATMENT	105,929	364,902	604,390	(133,559)	↓ \$ (0.2)
33	COUNTY HIGHWAY	284,210	2,399,233	2,335,893	347,550	↑ \$ 0.1
34	COUNTY BRIDGE	2,360,736	1,271,037	1,542,623	2,089,150	↓ \$ (0.3)
35	TOWNSHIP BRIDGE	62,280	593,471	388,282	267,469	↑ \$ 0.2
36	COUNTY MOTOR FUEL TAX	8,518,642	1,682,059	2,498,456	7,702,245	↓ \$ (0.8)
37	TOWNSHIP MOTOR FUEL TAX	1,063,610	380,346	137,270	1,306,686	↑ \$ 0.2
38	MATCHING TAX	646,948	470,322	541,123	576,147	↓ \$ (0.1)
40	COMM DEV ASSIST PROGRAM	1,117,926	4,589	10,800	1,111,715	↓ \$ (0.0)
41	SOLID WASTE MANAGEMENT	613,233	181,399	142,478	652,154	↑ \$ 0.0
42	ILL MUNICIPAL RETIREMENT	25,624	3,299,192	3,596,501	(271,685)	↓ \$ (0.3)
43	FICA	55,346	1,977,357	2,094,015	(61,312)	↓ \$ (0.1)
44	VETERANS ASSISTANT COMM	99,224	128,076	160,087	67,213	↓ \$ (0.0)
45	PEORIA COUNTY LAW LIBRAR	13,849	78,430	59,377	32,902	↑ \$ 0.0
46	PEORIA COUNTY FORFEITURE	525,565	46,578	39,267	532,876	↑ \$ 0.0
48	JUVENILE DETENTION CENTE	1,154,989	2,097,840	2,235,226	1,017,603	↓ \$ (0.1)
49	PROBATION SERVICES	1,144,333	379,968	442,400	1,081,901	↓ \$ (0.1)
51	DRUG FORFEITURE-SHERIFF	76,964	15,044	7,981	84,027	↑ \$ 0.0
52	NEUTRAL SITE EXCHANGE	269,098	37,498	87,030	219,566	↓ \$ (0.0)
55	CHILDRENS WAITING ROOM	-	-	-	-	↓ \$ -
57	INMATE BENEFIT	180,069	59,945	20,655	219,359	↑ \$ 0.0
58	RESTRICTED DONATIONS-SH	54,658	8,401	2,360	60,699	↑ \$ 0.0
60	UNIVERSITY OF IL EXTENSI	70	59,003	46,893	12,180	↑ \$ 0.0
61	PUB FACILITIES SALES TAX	348,156	2,220,994	785,968	1,783,182	↑ \$ 1.4
62	CAPITAL PROJECTS	3,336,708	22,939	51,731	3,307,916	↓ \$ (0.0)
63	PLANNING AND ZONING GRAN	92	52,481	84,181	(31,608)	↓ \$ (0.0)
65	PEORIA RIVERFRONT MUSEUM	3,719,863	11,171	183,427	3,547,607	↓ \$ (0.2)
67	GEN OBLIGATION DEBT CERT	554,014	1,556,586	1,607,498	503,102	↓ \$ (0.1)
70	CRIMINAL JUSTICE SYSTEM	263,968	421	9,894	254,495	↓ \$ (0.0)
71	TIF DIST-PRM PARKING	340,106	626	-	340,732	↑ \$ 0.0
76	PEORIA COUNTY PARKING FA	3,696,340	198,409	130,868	3,763,881	↑ \$ 0.1
80	PEORIA COUNTY IT SERVICE	1,197,050	2,724,031	2,600,952	1,320,129	↑ \$ 0.1
81	PEORIA CNTY EMPLOYEE HLT	12,599,007	5,294,557	6,393,816	11,499,748	↓ \$ (1.1)
82	PEORIA COUNTY RISK MGMT	510,490	1,546,222	2,082,970	(26,258)	↓ \$ (0.5)
87	PUBLIC TRANSPORTATION	314,775	304,767	170,619	448,923	↑ \$ 0.1
89	SAO-AUTOMATION FEE FUND	27,562	7,063	-	34,625	↑ \$ 0.0
90	VICTIM ADVOCATE	-	-	-	-	\$ -
91	C.O.P.S.	7,192	15	-	7,207	\$ 0.0
92	PEO CNTY VETERANS WAR ME	297,085	16,297	-	313,382	↑ \$ 0.0
93	EDUC TRANSITION/VISIT	21,154	20,278	24,678	16,754	↓ \$ (0.0)
94	FAMILY VIOLENCE COOR CNC	7,643	5,929	10,281	3,291	↓ \$ (0.0)
97	CNTY/ST CAPITAL IMP GRAN	10,196,028	53,717	134,160	10,115,585	↓ \$ (0.1)
117	ROD-AUTOMATION FUND	37,366	165,442	53,035	149,773	↑ \$ 0.1
175	HEDDINGTON OAKS	12,177,451	10,818,305	12,566,698	10,429,058	↓ \$ (1.7)
75	BEL-WOOD NURSING HOME	565,115	-	-	565,115	\$ -
		\$ 84,263,519	\$ 71,442,969	\$ 76,463,871	\$ 79,242,617	↓ \$ (5.0)

Peoria County
Bel-Wood / Heddington Oaks Nursing Home (Combined Statement)
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Period Ending August 31, 2015

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Charges for Services (Includes Prior Period Adjustments)	\$ 17,936,890	\$ 13,979,879	\$ 13,880,082	\$ 11,260,904	\$ 10,964,247	\$ 13,840,825	\$ 9,459,660
Personnel Costs	(8,927,061)	(8,241,773)	(8,102,075)	(7,711,910)	(7,663,097)	(8,432,836)	(5,478,104)
Commodities	(1,407,857)	(1,333,533)	(1,325,254)	(1,268,352)	(1,374,897)	(1,614,181)	(1,099,468)
Contractual Services	(5,970,830)	(2,697,178)	(2,638,310)	(3,187,643)	(3,181,740)	(3,977,079)	(2,536,142)
Policy Directed Operating Income	\$ 1,631,142	\$ 1,707,395	\$ 1,814,443	\$ (907,001)	\$ (1,255,487)	\$ (183,271)	\$ 345,946
Depreciation	\$ (423,758)	\$ (437,630)	\$ (382,213)	\$ (242,604)	\$ (538,468)	\$ (1,516,301)	\$ (900,800)
<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>\$ (800,634)</i>
Operating Income (Inclusive of Centralized Costs)	\$ (66,242)	\$ (61,387)	\$ 146,272	\$ (2,414,505)	\$ (3,066,229)	\$ (3,049,257)	\$ (1,355,488)
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>800,634</i>
Heddington Oaks Debt Service Levy	1,838,312	1,916,856	1,947,681	1,694,698	1,892,887	1,910,262	1,307,777
Other Income (Including Interest)	20,642	46,641	26,875	257,425	10,055	61,452	50,868
Total Non Operating Revenues	3,132,580	3,294,649	3,260,514	3,217,023	3,175,216	3,321,399	2,159,279
Non Operating Expenses							
Capital Outlay	-	-	-	-	-	-	(2,455)
Interest Expense	-	-	-	-	(1,268,054)	(2,005,902)	(1,326,784)
Misc. nonoperating expenses	-	-	(57,121)	-	-	-	(1,222,945)
Loss on Disposal of Capital Assets	(6,575)	(139)	(392)	-	-	-	-
Total Nonoperating Expenses	(6,575)	(139)	(57,513)	-	(1,268,054)	(2,005,902)	(2,552,184)
Transfers In (Out)	-	-	-	-	(75,000)	-	-
Change in Net Position	\$ 3,059,763	\$ 3,233,123	\$ 3,349,273	\$ 802,518	\$ (1,234,067)	\$ (1,733,760)	\$ (1,748,393)
Ending Net Position	\$ 8,325,479	\$ 11,558,602	\$ 14,907,875	\$ 15,710,393	\$ 14,476,326	\$ 12,742,566	\$ 10,994,173
Unrestricted					\$ 7,876,652	\$ 7,029,058	
Restricted					\$ 24,884	\$ 24,884	
Invested in Capital Assets, net of related debt					\$ 4,275,915	\$ 3,375,115	
Bel-Wood Assets					\$ 565,115	\$ 565,115	

Heddington Oaks Summary





Peoria County
General Fund - Fund Balance Estimate
As of October 15, 2015

2015 Estimated Beginning Fund Balance		\$ 10,219,524
2014 Encumbrance Rollovers		(149,657)
Adjusted Beginning Fund Balance		<u>\$ 10,069,867</u>
Plus 2015 Adopted Revenue and Adjustments:		
Adopted Revenue		44,185,175
Revenue Adjustments		
One Technology Plaza Rent	446,000	
County Election Commission Revenue (Net)	363,723	
ILEAS Grant	43,000	
Miscellaneous	5,147	
		<u>857,870</u>
2015 Modified Revenue Budget		45,043,045
Submitted 2015 Revenue Estimates		
Intergovernmental (↑Uninc. Sales Tax, Income Tax, CPPRT, Local Use ↓Court Adult St. Grant, Supp. Sales Tax, SAO Domestic St. Grant, Pub. Safety Tax)	257,992	
Fines	61,244	
Licenses and Permits	27,945	
Asset Disposal	(700)	
Interest	(2,917)	
Property Tax	(33,425)	
Transfers In (Reduced Economic Dev. Transfer)	(59,172)	
Miscellaneous (↑ Election Commission Reimbursement, ↓Investigation Reimbursement)	(146,952)	
Charges For Services (↑SAO Fees, Rev Stamps, Police Contract, Warrants, County Clk Certificates, ↓Det Chrg, Recorder Fees, Circuit Fees, Court Security)	(386,916)	
Subtotal of Revenue Gains (Shortfalls)		<u>(282,901)</u>
Estimated 2015 Revenues		<u>44,760,144</u>
Less 2015 Adopted Expenditures and Adjustments:		
Adopted Expenditures		44,185,175
Expenditure Adjustments Supported by Revenue		-
One Technology Plaza Administrative Costs	437,000	
ILEAS Grant Expenditures	43,000	
Expenditure Adjustments Supported by Fund Balance		<u>480,000</u>
Shared Savings Rollover - Courts & Treasurer	230,958	
Shared Savings Sweep	168,681	
IMRF Contribution - Employees on Military Duty	18,950	
Miscellaneous	2,219	
Election Commission Resolutions	(173,100)	
Subtotal of Adjustments Supported By Fund Balance		<u>247,708</u>
2015 Modified Expenditure Budget		44,912,883
Budget Issues Over (Under) Budget:		
Labor Expenses (Estimate as of October 15, 2015 - Full Time, Medical Health, VRI Adjustments, etc.)	(1,246,295)	
Overtime (Current Trends)	(100,000)	
Jail Related Costs (Food, Medical Supplies)	(100,000)	
Estimated Special Election Related Costs	150,000	
Growth Cell 1A Payments	928,771	
Subtotal of Expenditures Over (Under) Budget		<u>(367,524)</u>
Estimated 2015 Expenditures		<u>44,545,359</u>
2015 Surplus (Deficit) w/ Estimates		214,785
2015 Estimated Ending Fund Balance (Including PCAPS)		10,284,652
24% Fund Balance Reserve Policy (Based on Adopted FY 2015 General Fund and PCAPS Budget)		\$ 10,907,986
Growth Cell / Keystone Loan for \$2.24m Paid Over 10 Years @ 2.5% Interest	(928,771)	
2015 Surplus (Deficit) w/ Estimates		1,143,556
2015 Estimated Ending Fund Balance (Including PCAPS)		11,213,423